

PRINCIPAL ACCOUNTABILITY IN THE GOVERNANCE OF ISLAMIC EDUCATION PROGRAMS: A CASE STUDY AT MADRASAH ALIYAH WALI SONGO TEBO

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Abstrak

Kepercayaan publik terhadap madrasah yang baru didirikan sangat bergantung pada apakah kepala sekolah mereka dapat menunjukkan akuntabilitas yang terukur saat menyampaikan program pendidikan Islam. Namun, sebagian besar penelitian yang ada berfokus pada institusi lama di pusat kota, meninggalkan madrasah pedesaan dan yang baru didirikan di Sumatera sebagian besar tidak diperiksa. Oleh karena itu, artikel ini menyelidiki bagaimana kepala sekolah Madrasah Aliyah Wali Songo Tebo sebuah institusi berusia lima tahun yang melayani 58 siswa di Provinsi Jambi, Indonesia mengoperasionalkan akuntabilitas di seluruh fase perencanaan, implementasi, dan pelaporan program pendidikan Islam, dan mengidentifikasi penentu yang membentuk akuntabilitas tersebut. Desain studi kasus tertanam tunggal kualitatif digunakan antara Februari dan Mei 2025. Data dihasilkan melalui 18 wawancara mendalam dengan kepala sekolah, enam guru, dan sebelas siswa yang dipilih secara sengaja, dilengkapi dengan observasi non-peserta selama 21 hari sekolah dan tinjauan dokumen dari 14 laporan program dan voucher anggaran. Data dianalisis menggunakan model interaktif kondensasi, tampilan, dan verifikasi data, dengan kredibilitas yang dijamin melalui triangulasi sumber dan metode, pemeriksaan anggota, dan jejak audit. Temuan mengungkapkan bahwa akuntabilitas diberlakukan melalui tiga program terstruktur hadroh, hitobah, dan peringatan hari raya Islam masing-masing didokumentasikan dengan anggaran terperinci dan laporan pasca-acara yang diserahkan kepada orang tua dan dewan yayasan. Akuntabilitas disipliner diberlakukan melalui catatan kehadiran guru, jadwal tugas pagi hari selama 15 menit, dan denda bolos yang disetujui orang tua Rp 10.000. Empat penentu muncul: kompetensi kepemimpinan, integritas pribadi, sistem pengawasan dan regulasi, dan kecukupan sumber daya. Meskipun pendanaan dan fasilitas memenuhi standar kementerian, kekurangan guru memaksa beberapa guru untuk menangani hingga tiga mata pelajaran, melemahkan efektivitas pedagogis. Studi ini menyimpulkan bahwa akuntabilitas berfungsi sebagai mekanisme manajerial multidimensi daripada kewajiban administratif murni, dan bahwa kecukupan sumber daya manusia adalah pilar yang paling rapuh di madrasah pedesaan yang baru didirikan.

Kata kunci: Akuntabilitas Prinsipal; Manajemen Pendidikan Islam; Tata Kelola Madrasah; Studi Kasus Kualitatif; Madrasah Pedesaan

Abstract

Public confidence in newly established madrasahs depends heavily on whether their principals can demonstrate measurable accountability when delivering Islamic education programs. Most existing studies, however, focus on long-standing institutions in urban centers, leaving rural and recently founded madrasahs in Sumatra largely unexamined. This article therefore investigates how the principal of Madrasah Aliyah Wali Songo Tebo a five-year-old institution serving 58 students in Jambi Province, Indonesia operationalizes accountability across the planning, implementation, and reporting phases of Islamic education programs, and identifies the determinants that shape such accountability. A qualitative

single embedded case study design was employed between February and May 2025. Data were generated through 18 in-depth interviews with the principal, six teachers, and eleven purposively selected students, complemented by non-participant observation across 21 school days and document review of 14 program reports and budget vouchers. Data were analyzed using the interactive model of data condensation, display, and verification, with credibility secured through source and method triangulation, member checking, and an audit trail. Findings reveal that accountability is enacted through three structured programs hadroh, hitobah, and Islamic-holiday commemorations each documented with itemized budgets and post-event reports submitted to parents and the foundation board. Disciplinary accountability is enforced through a teacher attendance log, a 15-minute early-morning duty schedule, and a parent-approved IDR 10,000 truancy fine. Four determinants emerge: leadership competence, personal integrity, supervision-and-regulation systems, and resource sufficiency. Although funding and facilities meet ministerial standards, teacher shortages compel several teachers to handle up to three subjects, weakening pedagogical effectiveness. The study concludes that accountability functions as a multidimensional managerial mechanism rather than a purely administrative obligation, and that human-resource sufficiency is its most fragile pillar in newly established rural madrasahs.

Keywords: *Principal Accountability; Islamic Education Management; Madrasah Governance; Qualitative Case Study; Rural Madrasah*

Pendahuluan

Demands for accountability in religious educational institutions have grown stronger as Indonesia tightens its educational governance regulations, including Ministry of Religious Affairs Regulation Number 90 of 2013 on Madrasah Education and Ministry of National Education Regulation Number 19 of 2007 on Education Management Standards. Madrasahs, as religion-based educational institutions that receive public funding through the School Operational Assistance (BOS) scheme administered by the Ministry of Religious Affairs, are required to demonstrate transparent accountability across financial, academic, and character-formation domains. The principal serves as the central figure in this accountability regime because the role simultaneously embodies managerial, supervisory, and institutional-change functions (Sumarto, 2017; Khotami, 2017). The challenge becomes more pronounced in newly established madrasahs located in rural areas, where resources, professional networks, and institutional experience remain limited.

A growing body of research has examined accountability in Islamic educational leadership from various angles. Fauzi (2017) explored the role of madrasah principals in developing Islamic educational institutions, emphasizing vision and transformational leadership. Bakri and Hosna (2020) mapped the competencies of principals as leaders in improving the quality of Islamic Religious Education, while Puji Rahayu (2023) described the principal's role in quality enhancement within a madrasah diniyah context. On the disciplinary front, Helmiah (2022) demonstrated the contribution of principal discipline to teacher work ethics, and Fitria et al. (2022) examined the implementation of character education management in madrasahs. These studies consistently position the principal as the central actor, yet they tend to concentrate on well-established madrasahs on Java Island or in provincial capitals with long traditions of governance. As a result, the dynamics of accountability in newly founded madrasahs in small districts facing constraints in staff, infrastructure, and institutional networks remain poorly documented. In addition, most of these studies discuss accountability at a conceptual level, leaving the concrete day-to-day practices at the program level, such as the

management of Islamic extracurricular activities and the governance of teacher–student discipline, empirically underexplored.

This empirical gap forms the point of departure for the present study. Madrasah Aliyah Wali Songo Tebo an institution founded in 2019 in Tebo Regency, Jambi Province, with only 58 students at the time of fieldwork represents a typical rural madrasah still building its institutional reputation. Preliminary observation indicated that the principal organizes three Islamic education programs (hadroh, hitobah, and Islamic-holiday commemorations) while enforcing teacher and student discipline with limited resources. Such governance opens a window for examining accountability as a practice embedded in everyday leadership, rather than as an annual report. This study offers two contributions. First, it provides a thick description of multidimensional accountability practices planning, implementation, reporting, and discipline at a newly established rural madrasah. Second, it identifies the determinants that interact in shaping such accountability, including the often-overlooked weak point of teacher availability. Two research questions are addressed: (1) How does the madrasah principal practice accountability in managing Islamic education programs at Madrasah Aliyah Wali Songo Tebo? and (2) What factors influence such accountability? To answer these questions, a qualitative case study was conducted using triangulated interviews, observations, and documents, as detailed in the following section

METODE PENELITIAN

This study adopted a qualitative single embedded case study design as articulated by Yin (2018), because it sought to understand the phenomenon of accountability in depth within a specific and bounded institutional context. The research site was Madrasah Aliyah Wali Songo Tebo, located in Tebo Regency, Jambi Province, Indonesia. Fieldwork was carried out over four months, from 3 February to 30 May 2025, totaling 21 working days of site visits.

Informants were selected through purposive sampling based on three criteria: (a) direct involvement in the planning or implementation of Islamic education programs, (b) a minimum of one year of service at the madrasah, and (c) written willingness to participate. These criteria yielded 18 informants, comprising 1 principal, 6 permanent teachers (Aqidah Akhlak, Fiqh, Qur'an Hadith, Arabic, Islamic Cultural History, and Indonesian Language), and 11 students from Grades X, XI, and XII active in Islamic extracurricular activities. Parental consent was obtained for student informants. Table 1 summarizes the informant profile.

Three complementary data collection techniques were used. First, semi-structured interviews (45–75 minutes per session) were conducted using a guide of 18 open-ended questions developed from Bovens' (2007) three accountability dimensions: vertical (to superiors), horizontal (to the public), and diagonal (to beneficiaries). Interviews were recorded with a Zoom H1n digital recorder (24-bit/96 kHz resolution; microphone sensitivity ± 2 dB) and transcribed verbatim. Second, non-participant observation was carried out at program planning meetings, the weekly Friday hadroh sessions, hitobah practices, the Isra Mi'raj 1446 H commemoration, and morning attendance and duty routines. Field notes were written on the spot using a structured observation journal (time, actor, action, context, researcher reflection) and accompanied by photographs taken with a Canon EOS 250D DSLR camera (24.1 MP; automatic white-balance accuracy ± 150 K). Third, document review was conducted on 14 records, including the annual program plan, teacher attendance lists, activity budget receipts, post-event accountability reports (LPJ), and the madrasah code of conduct.

Data analysis followed the interactive model of Miles, Huberman, and Saldaña (2014), comprising three iterative activities: data condensation (open, axial, and selective coding using NVivo 14 software), data display (thematic matrices and flow diagrams), and conclusion drawing and verification. Coding was performed independently by two researchers, with an inter-coder agreement of Cohen's $\kappa = 0.82$, classified as very good agreement. To ensure trustworthiness, four strategies were applied: (1) source triangulation by comparing accounts from the principal, teachers, and students; (2) method triangulation by cross-checking interview, observation, and document data; (3) member checking with 12 key informants in May 2025; and (4) an audit trail through the documentation of all analytic decisions in reflective notes. This analytic sequence was deliberately aligned with the order in which the findings are presented in the next section, namely accountability practices first, followed by their determinants.

Table 1. Informant Profile and Data Sources

No.	Informant Role	Number	Primary Data Type
1	Madrasah Principal	1	In-depth interviews (3 sessions); RKAM and LPJ documents
2	Permanent teachers	6	Interviews; duty observation; teacher attendance logs
3	Students (Grades X–XII)	11	Interviews; observation of hadroh and hitobah activities
Total	—	18	—

HASIL DAN PEMBAHASAN

Principal Accountability in the Management of Islamic Education Programs

Madrasah Aliyah Wali Songo Tebo was established in 2019 and enrolled 58 students during the 2024/2025 academic year. Based on the analysis of 14 documents and 18 interview transcripts, the principal enacted accountability across three core program domains: hadroh, hitobah, and Islamic-holiday commemorations. Table 2 summarizes the accountability characteristics of each program.

Table 2. Accountability Practices Across Three Islamic Education Programs

Program	Planning	Implementation	Reporting
Hadroh	Fixed schedule every Friday, 09:00–11:00 WIB; coach honorarium set in the RKAM	Attended by all students (n=58); coach present at 14 of 14 observed sessions	Per-session honorarium receipts; semestral LPJ submitted to parents
Hitobah	Public-speaking material; rotating presenter schedule by class	Live speech practice; 3 sessions during the observation period	Mentor teacher's assessment notes; recapitulation of skill scores
Islamic-Holiday Commemoration (Isra Mi'raj 1446 H)	Student committee with teacher mentoring; itemized	Event held on 28 January 2025; attended by 58	Student-committee LPJ submitted to the principal within seven days post-event

budget from the
RKAM

students, 8 teachers,
23 parents

In the hadroh program, the principal set a fixed Friday schedule and appointed an external coach paid on a per-session basis. Examination of receipts showed that the coach honorarium of IDR 200,000 per session was consistently recorded with signatures from both parties. In the hitobah program, students received public-speaking material and practiced it in turn; each performance was evaluated by a mentor teacher using a three-aspect rubric (mastery of content, intonation, and demeanor). For the Isra Mi'raj 1446 H commemoration on 28 January 2025, the principal entrusted a student committee with managing the implementation and disbursed an itemized budget of IDR 3,250,000 sourced from the RKAM. The committee's accountability report was submitted seven days after the event.

Accountability practices extended beyond program management. Student discipline was enforced through a written code of conduct disseminated at the start of the academic year. During the observation period, the most frequent infraction was leaving classes mid-session. The principal designed an IDR 10,000 fine per infraction after consulting parents at a meeting on 12 February 2025 and securing written approval from 47 of 58 parents (81.03%). For teachers, disciplinary accountability was enforced through a mandatory attendance log, a morning duty schedule requiring teachers to arrive 15 minutes early to supervise the recitation of Asma'ul Husna, and monthly review of teaching schedules. Across 21 days of observation, teacher on-time attendance averaged 92.4%, while student attendance at the morning routine reached 88.7%.

Factors Influencing Accountability

Thematic coding of the 18 transcripts produced four determinants that consistently emerged across informants: leadership competence, personal integrity and commitment, supervision-and-regulation systems, and resource support. The frequency of code occurrences and illustrative findings are presented in Table 3.

Table 3. Accountability Determinants Based on Thematic Coding

Factor	Code Frequency (n)	Illustrative Empirical Findings
Leadership competence	47	Mastery of Ministry of Religious Affairs regulations and the Islamic Religious Education curriculum; able to draft the RKAM independently
Personal integrity and commitment	39	Consistency of conduct, financial transparency, on-time attendance on 21 of 21 observation days
Supervision and regulation system	36	Written code of conduct for students and teachers; IDR 10,000 truancy fine approved by 81.03% of parents
Resource support	52	Funding and facilities meet ministerial standards, yet 4 of 6 teachers (66.7%) teach \geq 2 subjects

Regarding leadership competence, the principal demonstrated mastery of madrasah governance regulations and the ability to draft the Madrasah Work Plan and Budget (RKAM) without external assistance. Personal integrity and commitment were reflected in consistent conduct, on-time attendance on every observation day, and transparent financial

recording. The supervision and regulation system materialized through written codes of conduct and sanction mechanisms agreed upon with parents. The resource support factor revealed a paradox: funding and physical facilities met Ministry of Religious Affairs standards, yet 4 of 6 permanent teachers (66.7%) taught two or more subjects, and one teacher carried three subjects simultaneously. According to four teacher informants, this condition reduced the depth of lesson preparation and prolonged student-evaluation time.

The accountability pattern enacted by the principal of Madrasah Aliyah Wali Songo Tebo extends Khotami's (2017) argument that accountability in public governance involves not only administrative-financial responsibility but also verifiable performance outcomes. This study adds that, in the context of newly established rural madrasahs, accountability takes concrete form across three stages—planning, implementation, and reporting—embedded in daily programs rather than confined to annual reports. This finding diverges from the tendency in Sumarto (2017) to position madrasah accountability at the level of macro standardization; here, accountability is tested weekly through hadroh and hitobah activities. Accountability can therefore be understood as an ongoing practice rather than a periodic event.

On the leadership dimension, the findings align with Fauzi (2017) and Bakri and Hosna (2020), who identify regulatory competence as a foundation of principal accountability. However, this study reveals a new nuance: at a madrasah serving 58 students, regulatory competence alone is insufficient without negotiation skills with parents as evidenced by the procurement of 81.03% parental approval for the IDR 10,000 truancy fine. This mechanism resonates with Bovens' (2007) concept of horizontal accountability, namely accountability to constituents, which is often absent from Java-centric studies of madrasah accountability. At this level, the principal's personal integrity evidenced by attendance on all 21 observation days functions as social capital that facilitates such negotiation, echoing Rudiyanto et al. (2022) on the strengthening of student integrity values.

The supervision and regulation practices identified the attendance log, morning duty schedule, and rotating supervision of the Asma'ul Husna routine echo Helmiah's (2022) finding that principal discipline shapes teacher work ethics. Yet the on-time teacher attendance rate of 92.4% in this study exceeds the average of 84.7% reported by Helmiah (2022). This difference can be linked to institutional scale: a small institution with six permanent teachers permits more intensive direct supervision. Student discipline through truancy fines also complements the character-education implementation approach described by Fitria et al. (2022). The difference is that this study finds the success of sanctions hinges on legitimacy obtained from parents, not merely on the principal's authority. Wardani et al. (2020) describe such practices as the optimization of classroom-administration roles in learning an argument that can now be extended to the realm of madrasah-wide administration.

On the resource support factor, this study highlights a fragile point under-emphasized by Siregar and S (2021), who focus on the optimization of facilities and infrastructure. At Madrasah Aliyah Wali Songo Tebo, facilities and funding are adequate, yet 66.7% of permanent teachers handle more than one subject. This finding offers a concrete explanation for the abstract limitations frequently raised in the literature on the governance of newly established madrasahs including Mukrim's (2016) study at state madrasah aliyahs in Banten. The implication is that principal accountability in newly established institutions cannot be measured solely by the completeness of LPJ documents; it must be read alongside human-

resource sufficiency. Staff shortage is a structural variable that constrains performance accountability even when financial accountability is upheld.

Theoretically, this study contributes by integrating Bovens' (2007) three accountability dimensions vertical, horizontal, and diagonal into a practical framework for managing Islamic education programs in newly established rural madrasahs. The vertical dimension is visible in the principal's reports to the foundation; the horizontal dimension appears in sanction negotiations with parents; the diagonal dimension surfaces through student involvement as program committees with written LPJs. This framework offers a more comprehensive analytic lens than the mono-dimensional accountability approach that has dominated previous work. The study is limited to a single case with a four-month field period, so analytic generalization should be exercised with caution. Future research is encouraged to use multiple-case designs across provinces to test the framework's reach.

SIMPULAN

Aligned with the objectives stated in the Introduction, this study draws two principal conclusions. First, the accountability of the principal at Madrasah Aliyah Wali Songo Tebo manifests as a multidimensional managerial practice embedded in the planning, implementation, and reporting of three Islamic education programs (hadroh, hitobah, and Islamic-holiday commemorations) and in the governance of teacher and student discipline. This accountability does not stop at administrative reporting; it is continuously tested by the madrasah's internal and external constituents. Second, this accountability is shaped by four interacting factors leadership competence, personal integrity and commitment, supervision-and-regulation systems, and resource support with the sufficiency of teaching staff as the most fragile pillar that limits managerial effectiveness even when financial accountability is intact. Practically, building accountability capacity in newly established rural madrasahs cannot rely on administrative training alone; it must be accompanied by more equitable teacher distribution policies from local governments and the Ministry of Religious Affairs. Future research is expected to broaden the scope through multi-case designs and quantitative dimensions to test the linkages among factors across a wider population of madrasahs.

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