

THE TRUST PARADOX IN ISLAMIC BOARDING SCHOOLS: WEAK ACCOUNTABILITY, STRONG TRANSPARENCY AND RESPONSIBILITY

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Abstract

Accountability, Transparency, and Responsibility are crucial for Trust in Islamic boarding schools, which play a strategic role in education and character building. These traditional institutions focus on religious teaching and spiritual life, where Trust is a critical element. This study aims to determine the implications of Accountability, Transparency, and Responsibility on Trust in managing Islamic boarding schools. Using a quantitative approach, the study analyzes the influence of these variables on the trust of 155 members/congregations in the dormitory. The Likert Scale (1-5) measures responses, and Path analysis with Structural Equation Modeling (SEM) tests hypotheses. Findings reveal that Accountability does not significantly influence Trust due to the high trust members have in the leadership, assuming accountability need not be formalized in reports. However, Transparency and Responsibility significantly impact Trust. These elements are essential for building trust in Islamic boarding schools.

Keywords: *Accountability, Transparency, Responsibility , Trust, Islamic boarding schools*

1. Introduction

Accountability, transparency, responsibility, and trust in Islamic boarding schools (pondok pesantren) are essential, considering that Islamic boarding schools have a strategic role in education and character building in Muslim society. Islamic boarding schools are traditional Islamic educational institutions focusing on religious teaching and spiritual life.

Good accountability, transparency, and responsibility will increase members' trust (congregation) in Islamic boarding school institutions. High trust will affect the sustainability of Islamic boarding schools by providing financial support or other assistance. Donaldson and Davis(1991); Kaihatu (2006) Akbar and Parvez, (2009) Noorman Masrek et al (2014), all of which state that, Accountability, transparency, responsibility and are very necessary to build Trust in stakeholders, because philosophically humans are essentially trustworthy and have a sense of responsibility, have integrity and a sense of honesty towards others. So, accountability, transparency, responsibility, and trust significantly affect the sustainability of Islamic boarding schools. The better the rccountability, transparency, and responsibility will give members (congregation) Trust in Islamic boarding schools.

Research on the implications of accountability, transparency, and responsibility towards trust in Islamic boarding schools for the past five years is still limited. Research related to Islamic boarding schools only uses one, two, or three variables. Nurkhin et al.(2024), Adnan et al. (2023), Samroni et al. (2023), Hanifah et al. (2022), Their research only brought up problems with accountability variables in Islamic boarding schools. Galingging (2023) and Khodijah and Yustini (2022). Use two variables, namely accountability and transparency. On average, the results have a significant influence, even though, in reality, public Trust is too high in Islamic boarding school managers, which eliminates accountability, and even members (congregation) of Islamic boarding schools do not require accountability. That is why research helps answer and examine the functions of accountability, transparency, responsibility, and trust in Islamic boarding schools.

So far, members/congregations have paid less attention to accountability, transparency, and responsibility. Trust in the management of Islamic boarding schools does not pay much attention to accountability, transparency, responsibility, and trust. This context is an important phenomenon to be explained further to reflect Islamic boarding school users' ability, understanding, knowledge, and use. Because Islamic boarding schools have substantially contributed to the Indonesian nation and state by producing national cadres who strongly understand religion, morality, independence, and character. Dhofier (2019), and Fauzan (2022), Rosita Andarsari (2022), Islam pays very high attention to accountability, transparency, responsibility, and trust because Islam involves humans and Allah. This is done because Allah must account for everything that humans do. Akbar and Parvez, (2009) Noorman Masrek et al (2014);. Therefore, a measuring tool is needed to

determine the extent of the influence of accountability, transparency, and responsibility. Against trust members (congregation) Islamic boarding schools.

Implications of accountability, transparency, and responsibility against members (congregation) in managing Islamic boarding schools are enormous. Trust increases the member's (congregation) attitude toward managing Islamic boarding schools, and the sustainability of Islamic boarding schools will also be maintained. As users of Islamic boarding school institutions, the community will usually always see to what extent the concepts of accountability, transparency, and responsibility are implemented in the management of Islamic boarding schools. Donaldson and Davis (1991), Kaihatu (2006), All of which stated that accountability is very necessary to build trust in stakeholders. According to them, transparency significantly influences public trust in organizations. Nurmaria Rahmatika (2015) State that accountability significantly influences trust and company performance. The higher the trust, the more it will increase the trust and performance of the organization. So that community participation in the organization will also be improved

2. Literature Review

Actions or behaviors carried out by people or organizations that must be accounted for and explained regarding the resources used by the person responsible or stakeholder are usually called accountability. Accountability is important in maintaining public trust because accountability will provide clear and transparent financial reports. This report includes the funds received from the congregation, expenditures made by the organization or institution, and the results achieved by the organization or institution; the better accountability of an organization will increase trust in the organization. Otherwise, the opposite will happen. If the Accountability of an organization is not good, then trust in it will also be worse. Roberts and Scapens (1985) and, Haniffa (2017). Accountability is the obligation of a person or organization to be responsible for what is assigned to him, either in the form of success or failure to achieve the target determined and set through a media carried out in a product manner, Darwanis and Chairunnisa (2013) Accountability in Islam involves not only humans but also involves Allah. This is done because Allah must account for everything humans do. With good accountability, the public will feel confident that their funds are used well and according to the organization's or institution's goals.

Transparency is also an essential factor in building the trust of the congregation of an organization or institution. A transparent organization or institution will provide clear and

open information to the congregation regarding activities and programs carried out by the organization or institution. This information includes activity plans, evaluation results, and policies taken by the organization or institution. The principle of openness in conveying correct, complete, and timely information is required for implementing transparency provided to stakeholders. Mardiasmo (2009) states that Transparency means information or news given to stakeholders that is delivered honestly and responsibly based on what has been done by existing laws or regulations. Stakeholders have the right to access everything they want according to their capacity. Sutedjo (2009). This explains that openness and transparency are the same, where transparency in the organization's management must be carried out honestly, clearly, in detail, openly, and responsibly. With good transparency, the public will feel involved and highly trust the organization or institution.

Responsibility is an attitude of responsibility shown by an organization or institution towards its members (congregation). Responsible organization or institution will provide good service and fulfill the needs of its members as best as possible. This Responsibility includes the services provided by the organization or institution to its members (congregation). Christian et al. (2018) That responsibility has principles, where each principle of responsibility must obey the laws or existing rules, and responsibility must also be conveyed to the public. Suwarmika et al. (2019) The company must comply with laws and regulations. And carry out responsibilities towards society and the environment to maintain long-term business continuity and receive recognition as a good corporate citizen. With good Responsibility, members will feel appreciated and highly trusted by the organization or institution.

Trust is the foundation of a strong relationship between an organization or institutional members or other parties involved with the organization or institution. When trust is maintained, the organization or institution will find it easier to get support and participation from various parties. Financial issues organizations or institutions often rely on financial support from the community, donors, or other parties. Supartinah and (2015), Asikin (2015) state that trust is a willingness to accept Responsibility and authority with positive expectations, words, behavior, goals, and opportunities from the trust giver. Hardiani and Prasetya (2018) Argue that trust has a vulnerable nature where the party given the trust will abuse the trust, so supervision and control are needed from the party offering the trust to the party given the trust to see whether something that is entrusted is appropriate or not. Therefore, The trust of members of an organization or institution

towards their organization or institution is the main foundation for building good relations between members and the organization or institution.

Islamic boarding schools are the oldest Islamic educational institutions in Indonesia. The existence of Islamic boarding schools existed before Indonesia's independence. Islamic boarding schools are a term that was first used in Indonesia. The Islamic boarding school education model is a pure Islamic education model in Indonesia. Islamic boarding schools are essential in producing young men and women with strong characters based on religious rules. Islamic boarding schools substantially contribute to the Indonesian nation and state by producing national cadres who strongly understand religion, morality, independence, and character. Islamic boarding schools are educational institutions whose students or Santri live in dormitories that are cared for or guided by teachers commonly known as Kiai. As a mentor, Kiai has a nature and character that is very trusted by the community. Islamic boarding schools are non-profit institutions or organizations where Islamic boarding schools maintain their sustainability and are very dependent on the community, Madjid (1997), Dhofier (2019), Fauzan (2022), Rosita Andarsari (2022). The state dramatically needs Islamic boarding schools to strengthen the sustainability of the Indonesian nation and state.

2.1. Hypothesis Development

2.1.1. The influence of accountability on the trust of Islamic boarding school congregations.

Accountability has a significant influence on the trust of the Islamic boarding schools congregation. Good accountability reflects the responsibility of the Islamic boarding schools management to manage the congregation's funds and implement activities according to plan so that it can increase the congregation's confidence in the integrity of the management. In addition, clear accountability helps reduce information asymmetry so that the congregation can understand and support the decisions the Islamic boarding schools takes. Haniffa's research (2017) shows that accountability plays an important role in creating a relationship of trust between Islamic-based organizations and their stakeholders. Hyndman, and Danielle (2018) Revealed that accountability in charitable organizations, including Islamic boarding schools, is a significant factor in maintaining and increasing member trust. The study Hermansyah et al.(2018) found that Islamic boarding schools that publish financial accountability reports routinely experience increased participation and support from the congregation. Therefore, maintaining accountability is the foundation for building and strengthening the congregation's trust in

Islamic boarding schools.

H1. Accountability has a significant influence on the trust of Islamic boarding school congregations.

2.1.2. The influence of transparency on the trust of Islamic boarding school congregations. Transparency has a significant influence on the trust of the Islamic boarding schools congregation. Transparency greatly influences the trust of members (congregation) in the management of the Islamic boarding schools, so transparency must continually be improved to increase the trust of members (congregation) in the Islamic boarding schools and ensure that the sustainability of the Islamic boarding schools is well maintained. In addition, transparency helps prevent misunderstandings and increases the accountability of the Islamic boarding school management, thereby strengthening the relationship of mutual trust between the management and the congregation. Research Hasrina et al (2019) shows that transparency of financial reports in religious institutions positively affects donor trust, which impacts increasing financial contributions. Implementing transparency in reporting Islamic boarding school activities can increase the congregation's participation in social activities. Christianah Pelumi Efunniyi et al (2024) Transparency is essential to improve corporate governance and financial compliance. Therefore, good transparency is essential to maintain and improve the congregation's trust while supporting the sustainability of the Islamic boarding school.

H1. Transparency has a significant influence on the trust of Islamic boarding school congregations.

2.1.3. The influence of responsibility on the trust of Islamic boarding school congregations Responsibility significantly influences the trust and participation of the congregation in Islamic boarding schools. The management's compliance with laws and regulations, articles of association, and the principle of prudence reflects the organization's commitment to maintaining long-term business sustainability. In addition, social responsibility demonstrated through attention to the community and the environment around the Islamic boarding school can improve the image and performance of the organization, which has an impact on increasing the congregation's trust. Suci and Khairani's research (2013) shows that accountability positively influences organizational performance, both operationally and financially. Nurmaria Rahmatika (2015) Found that the principle of responsibility is significant to improving the financial performance of social-based organizations. Another study by Andi et al (2019) responsibility has been running well with an average value of 3.76 (good) and the principle of prudence and

ensuring compliance with laws and regulations, articles of association, and regulations. Therefore, implementing a strong principle of responsibility is very important to increase the congregation's trust and support the sustainability of the Islamic boarding school in the long term.

- H1. Responsibility has a significant influence on the trust of Islamic boarding school congregations.

3. Materials and Method

3.1.. Research Design

This study uses a quantitative approach to analyze and test the influence of accountability, transparency, and responsibility variables on the trust of members (congregation) of Islamic boarding schools. The type of research used to describe or explain the relationship between the study of the formulated hypothesis and the variables that we usually call the type of explanatory research. The data used in this study are primary, so the information obtained is based on the perspective, response, and evaluation of members (congregation) of Islamic boarding schools, which are associated with several research variables, namely: 1. Accountability with indicators of honesty and legal Accountability, process accountability. Mardiasmo (2009). 2. Transparency with indicators of openness of access and availability, document accessibility, Komarudin and Yudo (2018) 3. Responsibility with indicators of clarity of responsibility and authority; and human resource management policies, Suwarmika (2019) 4. Trust with Ability Indicators. Kindness and integrity. Mayer, Davis, and Schoorman (1995)

3.2.Population and Sample

The population in this study was the congregation of Islamic boarding schools in Jember Regency, East Java. Purposive sampling is a technique used to take samples using criteria determined by researchers Acharya et al.(2013). The optimal sample size is 100 - 200 respondents for multivariate analysis. The number of samples is determined = 155 Islamic boarding school congregations, selected with specific criteria from 5 large Islamic boarding schools in Jember Regency; or selected from each Islamic boarding school, 31 congregations are chosen with the requirements of having been a congregation for at least 2 years. The congregation was selected as a sample because the congregation is a user of the Islamic boarding school.

3.3. Measurement scale

The main instrument for measuring latent variables using questionnaires is a structured

statement to evaluate respondents and their perceptions regarding the variables of Accountability, Transparency, Responsibility, and Trust. The questionnaire consists of closed questions or statements with predetermined answer options. However, respondents can still provide their opinions in a unique column. The answer options used are interval scales, namely the Likers Scale, with a score ranging from 1 to 5, which includes "strongly disagree, disagree, undecided, agree, strongly agree." Validity testing is carried out to ensure the instrument has high validity and reliability using a construct validity model. The indicator is declared valid if the results of the hypothesis test against outer loading (SLF) show a value of > 0.50 and are significant ($-1.96 < \text{critical ratio} > +1.96$ at $\alpha = 0.05$). Meanwhile, the reliability test is carried out using construct reliability (CR) and variance extracted (VE), where an item is declared reliable if the CR value is > 0.70 and $VE > 0.50$.

3.4. Data Analysis Methods and Hypothesis Testing

This study uses quantitative analysis, which includes (1) descriptive analysis to determine the characteristics of the sample through the score mode and (2) path analysis to test latent variables. This path analysis is applied in hypothesis testing using Structural Equation Modeling (SEM). According to Ghazali (2005), SEM is a handy statistical tool for social research. Structural models can be tested together with SEM, connecting variables with measurement models to evaluate the validity and reliability of indicators with latent variables. If the measurement of variables is still new, then data needs to be emphasized more than theory to reduce the influence of misspecification on parameter estimation. However, SEM can still be used to confirm the theory and explain the relationship between latent variables.

3.5. SEM assumption test

3.5.1. Normality

Data is considered normal if it forms a normal distribution; conversely, it is considered abnormal if it forms a non-normal distribution. To test the Normality of the data, the z statistic value is used to see the violation of the normality assumption through skewness and kurtosis. The null hypothesis (H_0) states that the data is usually distributed, while the alternative hypothesis (H_a) states that the data is not normally distributed. Suppose the critical ratio (CR) value for skewness and kurtosis ranges from -1.96 to $+1.96$ at a significance level of $\alpha = 0.05$. The data can be customarily distributed univariately and multivariately (Jöreskog and Sörbom, 2009:121 in Cziráky, 2004). In addition, it is essential to consider the presence of outliers that can affect the overall data analysis.

3.5.2. Outlier

Outliers are situations with unique data observations that differ significantly from other observations, either in a single variable or a combination (Joseph F. Hair, 1998). In detecting multivariate outliers, the Mahalanobi's distance value is carefully observed. The criteria are adjusted to the Chi-square value at a degree of freedom of 4, the number of exogenous variables at a significance level of $p < 0.05$. The Mahalanobi's distance value is $\chi^2(154; 0.05) = 185.052$. This shows that the multivariate outlier is 185.052, smaller than all observations with the Mahalanobi's distance.

3.5.3. Multicollinearity

Multicollinearity is the existence of a perfect multicollinear relationship between variables. If multicollinearity is indicated, the results of measuring the structural coefficients become inefficient. An indication of multicollinearity is if the value of the sample covariance matrix determinant approaches zero (Tabachnick et al., 1998) in Ghozali(2005).

3.5.6.. Goodness of Fit Model Assessment

Several model feasibility indices need to be used to develop the feasibility of the structural equation model being tested. According to James L. Arbuckle(2009), AMOS conveys that the criteria for the proper structural equation model in proposing the identified model include: 1. χ^2 (Chi-Square Statistic), 2. Significance probability, 3. Root Mean Square Error of Approximation (RMSEA). 4. Goodness of Fit Index (GFI). 5. Adjusted Goodness of Fit Index (AGFI). 6. Normed Chi-Square (CMIN/DF). 7. Tucker Lewis Index (TLI). 8. Comparative Fit Index (CFI)

A summary of the suitability criteria for the structural equation model can be presented in Table 1:

Table 1. Summary of Structural Equation Model Suitability Criteria

No.	GO	Criteria
1	<i>Chi-Square Statistics (χ^2)</i>	Relatively large
2	<i>Probability (χ^2)</i>	≥ 0.05
3	<i>Goodness of Fit Index</i>	≥ 0.90
4	<i>Root Mean Square of Error Approximation (RMSEA)</i>	≤ 0.08
5	<i>Tucker-Lewis Index (TLI)</i>	≥ 0.90

6	<i>Adjusted Goodness of Fit Index (AGFI)</i>	≥ 0.90
7	<i>Normed Chi-Square (χ^2/pdf)</i>	2.0 – 3.0
8	<i>Comparative Fit Index (CFI)</i>	≥ 0.90

Source: Arbuckle; 2009.

4. Results and Discussion

The demographic description of respondents can be seen from age, education, position, gender, and length of time as a congregation; this is taken from 155 respondents and 22 questionnaires that have been processed. From this data, information is obtained related to the demographics of respondents that only respondents aged ≥ 40 years 92%, while 8% are under 40 years, the male gender 35%, and 65% of women have a Bachelor's degree or Strata 1 education level is 65%. S2 Magestar 30%, S3 Doctorate 5% and have a congregation length of ≥ 3 years is 88%. and the rest 22% that is 2 years.

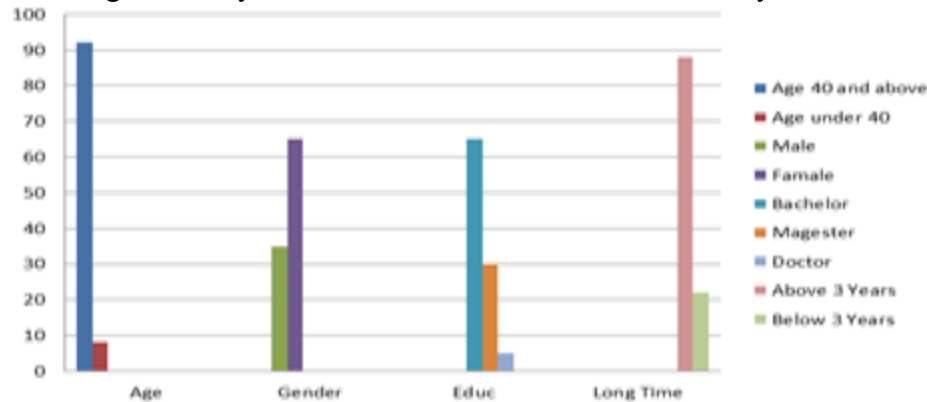


Figure 1. the demographics of respondents

4.1. Instrument Test

The feasibility of the question items used is seen as representative of the independent variables in this study using a validity test. The variable test of each variable with the AMOS program used is the confirmatory factor. If a variable in the indicator has a loading factor with a significant $\alpha = 5\%$, then it is said to be valid. However, an instrument with a goodness of fit index (GFI) value ≥ 0.90 is unidimensional. The research instrument must be valid and reliable. An instrument is reliable if the results obtained are static or

consistent, so the instrument can be used because it can play a good role at different times and situations. So, reliability proves that the measurement results are relatively the same, so it is necessary to repeat the measurement.

The results of the confirmatory construct factor analysis that has been tested can be seen in Figure 2

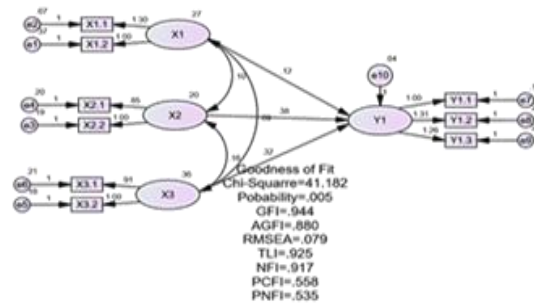


Figure 2 Confirmatory Construct Factor Analysis

Table 2. Validity and Reliability Test with Confirmatory Factor Analysis.

Indicator Variable			Validity Test	
	Loading Factor	P	Informatic	GFI
X1.1	0.929	0,000	Valid	0.944
X1.2	0.654	0,000	Valid	
X2.1	0.650	0,000	Valid	
X2.2	0.717	0,000	Valid	
X3.1	0.766	0,000	Valid	
X3.2	0.819	0,000	Valid	
Y1.1	0.684	0,000	Valid	
Y1.2	0.755	0,000	Valid	
Y1.3	0.724	0,000	Valid	

Table 2. Validity and Reliability Test Results

Confirmatory factor analysis with the results of validity and reliability tests, as presented in Table 2, shows that the loading factor is above 0.50, and the probability is below α 0.05. Thus, the conclusion is that all variables are significantly related to the construct.

4.2. Structural Equation Modeling Assumption Test

The assumption test is carried out after the validity and reliability tests of the latent variables so that the model requirements can be seen, namely whether they are met or not. The requirements are the assumption of multivariate Normality and multicollinearity, singularity, or outliers that do not exist.

4.2.1. Normality Test

Analyzing the end of the variables used in univariate data and Normality must use the normality test. The z statistic value is carried out to test the assumptions that are violated or not with skewness and kurtosis with an empirical critical ratio (CR). Normally distributed data with a significance of 5% is worth $-1.96 \leq CR \leq 1.96$ in univariate or multivariate. The Assessment of Normality or CR results are worth $-,696$ at $-1.96 \leq -,696 \leq 1.96$, with $\alpha = 0.05$, which means that its nature is multivariate normal. Also, all critical ratio values are at $-1.96 \leq CR \leq 1.96$, with $\alpha = 0.05$, which is univariate normal.

4.2.2. Multicollinearity Test

The determinant of the covariance matrix can be used to detect multicollinearity. Determinant value low or close to 0 indicates a problem of multicollinearity or singularity. The value of the determinant of the sample covariance matrix analyzed is 52.236 because it is high and far from 0, and the data can be used for research.

4.2.3. Outliers Test

Extreme values of univariate or multivariate observation results that are unique and different from other observation results are called outliers. Special actions can be taken if there are known outliers. The Mahalanobi's distance value must be considered to find multivariate outliers. The Chi-Square value is used as a criterion with a degree of freedom of 154 and a significance level of p is 0.05. the study's outliers test results can be seen as mahalnobi's distance or mahalnobi's d-squared. The mahalnobi's distance value calculated based on the Chi-Square value at degrees of freedom (number of indicator variables and variables), at a significance level of 0.05, is 185.052. According to the outlier test results, the Mahalanobi's distance is more significant than 185.052, indicating no multivariate outliers in the study.

4.3. Structural Equation Modeling Analysis

All variables and indicators have been subject to validity, reliability, and multivariate

regular assumption tests. If there are no multicollinearity, singularity, or outliers, the research objectives are to conduct the model suitability and causality significance tests.

4.3.1. Goodness-Of-Fit Test

Confirmatory regression model testing aims to determine whether the model aligns with the research. This is shown in Table 4.19 with the model fit index, namely CMIN/DF, chi-square, AGFI, GFI, TLI, CFI, and RMSEA. This index measures the feasibility of the model based on the criteria so that the model can be accepted because it fits with the data obtained. This is the result of the model fit index.

Table 3. Model Fit Indeks

Criteria	Cut Off Value	Results Calculation	Information
Chi-square	Expected to be small (< X2 with df 155 is 185.052)	41,182	Good
RMSEA	≤ 0.08	0.079	Good
GFI	$\geq 0.90 < 1$	0.944	Good
AGFI	$\geq 0.90 < 1$	0.880	Good
CMIN/DF	≤ 2.0 or 3.0	1,961	Good
TAG	$\geq 0.90 < 1$	0.925	Good
CFI	$\geq 0.90 < 1$	0.917	Good

Table 3 shows that the model fits the data overall after assessing its feasibility.

4.3.2. Hypothesis Testing

Next, the causality hypothesis is tested using the research model created. Each path coefficient interprets the model's suitability, which will be discussed further.

Table 4. Results of Causality Testing

Variable		Coefficient	CR	Probability	Information
		Track			
X1	□	Y1 0.122	1,729	0.084	Not Significant*
X2	□	Y1 0.376	2,460	0.014	Significant
X3	□	Y1 0.321	3,457	0,000	Significant

Note: significant at $\alpha=5\%$,

Based on the results of the path coefficient test in Table 4.

$$Y1 = 0.122 X1 + 0.376 X2 + 0.321$$

Seeing that the hypothesis test results are accepted means that they have been confirmed with the usual rules in structural equation model analysis (SEM). Next, the discussion of the accepted and rejected hypotheses; the accepted hypothesis is:

1. The influence of Transparency affects the trust of the congregation of Islamic boarding schools in Jember Regency, while regarding the magnitude of the impact of the transparency variable on the Trust of the congregation of the Jember Islamic boarding school, according to the test results is 0.376 or 37.6%. Moreover, CR is 2.460, and the significance is obtained (p) $0.014 \leq 0.05$, meaning the hypothesis is accepted and there is an influence; this provides an understanding that transparency affects the trust of the congregation in Islamic boarding schools. The magnitude of the impact of Transparency on the trust of the congregation of the Jember Islamic boarding school is 37.6%.

2. The influence of Responsibility affects the trust of the congregation of Islamic Boarding Schools in Jember Regency, while the magnitude of the impact of the responsibility variable on the trust of the congregation of Islamic Boarding Schools in Jember, according to the test results is 0.321 or 32.1%. CR is 3.457, and the significance (p) is $0.000 \leq 0.05$, meaning the hypothesis is accepted, and there is an influence; this provides an understanding that Responsibility affects the congregation's trust in Islamic Boarding Schools. The impact of Responsibility on the trust of the congregation of Islamic Boarding Schools in Jember is 32.1%.

The rejected hypothesis is:

Accountability has no significant effect on the congregation's Trust. Meanwhile, regarding the magnitude of the influence of the accountability variable on the trust of the Jember Islamic boarding school congregation, according to the test results, it is 0.122 or 12.2%. CR is 1.754, and the significance (p) is $0.084 \geq 0.05$, meaning the hypothesis is rejected and there is no influence. This shows that accountability does not affect the congregation's trust in the Islamic boarding school. The impact of Accountability on the Trust of the Jember Islamic boarding school congregation is 12.2%.

4. Discussion

Accountability, Transparency, and Responsibility have significant implications for the trust and sustainability of Islamic boarding schools. High trust from the congregation will increase their concern and participation, which will ultimately maintain the sustainability of the Islamic boarding school. This study confirms the importance of these three factors in building Trust and congregation participation. The data discussed and tested in this

study provides much information about the influence of accountability, transparency, and responsibility on the trust of Islamic boarding schools. Islamic boarding schools will significantly benefit from the advantages of the research schools. The data processed and tested can produce research results that can be used to formulate the problem.

4.1. The influence of Accountability on the Trust of Islamic boarding school congregations.

Research related to the accountability and trust of members/congregations of Islamic boarding schools has shown that accountability does not significantly influence the trust of members/congregations of Islamic boarding schools. There is an assumption from members/congregation that they have very high confidence in the leadership of Islamic boarding schools, so they consider accountability as not necessary. They have also seen the actual results of the Islamic boarding school. They assume that accountability does not have to be in the form of an accountability report in black and white or paper; they see something that the Islamic boarding school has done has shown results, and they even say that what they give to the Islamic boarding school is still far from enough, when they see the developments that the Islamic boarding school has made. The congregation sees that the managers of the Islamic boarding school are people who have good integrity. The research by Setyaningsih, Okta (2017), Kurniawan, and Susanto (2017) exists. Showing a negative research gap, this empirically proves the failure of the influence of accountability on the congregation's trust. The existence of research by Athifah, Ai Nur Bayinah, and Efri Syamsul Bahri. 2018, and Ni Made Madani Hapsari, I Dewa Nyoman Wiratmaja, 2018; this shows a research gap that empirically proves the failure of accountability's influence on the congregation's trust.

The results of the above research differ from research related to Accountability that has been carried out, including by Kiswanto and Mukhibad.(2012); Triyuwono and Roekhuudin in Riyanti (2011). The focus of these studies is related to accountability in the spiritual management of organizations. According to Simanjuntak & Januarsi (2011) and Hanafi (2015), who studied Islamic organizations, the management of religious organizations understands the importance of Transparency as a form of accountability. The theory used in their research is the theory of Donaldson and Davis (1991), which explains the situation where management acts not motivated by individual goals but instead aimed at the main results of management for the company's benefit.

Haniffa, Sofia Yasmin Roszaini. (2017)The meaning of accountability is generally related to the relationship where people explain and are responsible for their actions or behavior.

In other words, if the Islamic boarding school has good accountability, it will certainly be able to increase the congregation's trust. The congregation will be sure that the activities or management of funds carried out by the Islamic boarding school are indeed correct and have been by what is planned in the activities of the Islamic boarding school if the activities have clear accountability. Hyndman D(2018). Accountability or Responsibility is one of the qualities that must exist in humans, entities, or organizations, especially Islamic-based organizations. Accountability can play an important role in developing, maintaining, and even improving Trust by showing that stakeholders' expectations for accountability are met. In addition, it can reduce asymmetric information that has the potential to inhibit the emergence of a sense of trust. Good accountability or responsibility regarding how the Islamic boarding school administrators manage the community's funds in the Islamic boarding school will undoubtedly be able to increase Trust members (congregation). A member (congregation) will be sure that the activities or management of funds carried out by Islamic boarding schools are correct and have been according to what is planned in the activities of Islamic boarding schools if the activities have clear accountability. In his research, Hyndman, D.(2018) also stated that accountability is one of the factors in increasing trust in charitable organizations.

4.2. The influence of Transparency on the Trust of Islamic Boarding School Congregations.

From the results of this study, it can be seen that transparency significantly influences the Trust of the Jember Islamic boarding school congregation. The influence of the transparency variable on the Trust of members (congregation) of large Islamic boarding schools. The Transparency of reports made by Islamic boarding schools makes members (congregation) increasingly increase their Trust. Research related to transparency has been widely conducted, including by Hasrina et al.(2019), Arim Nasim and Romdhon (2019), Conducted a study related to the influence of transparency and the level of trust of customers or muzak; the results obtained from this study all said that transparency in financial reports and activities has a significant effect on trust among muzak or customers so that the level of fund receipts is getting bigger. Transparency has a significant influence on the trust of members (congregation) to the management of the Islamic boarding school, so Transparency must consistently be increased to increase the Trust of members (congregation) to the Islamic boarding school, and the sustainability of the Islamic boarding school is well maintained.

4.3. The influence of Responsibility on the trust of members (congregation) of Islamic boarding schools.

From the results of this study, it can be seen that Responsibility significantly influences the trust of members (congregation) of Islamic boarding schools. Every organization has responsibilities that must be fulfilled and comply with all existing laws and regulations as guidelines for managing the organization. So that business continuity can be maintained in the long term. Organizational implementers must adhere to prudence and ensure compliance with laws and regulations, articles of association, and organizational rules (by-laws). Organizations must carry out social responsibility by, among other things, caring about the community or congregation and environmental sustainability, especially around Islamic boarding schools by making adequate planning and implementation, it is expected to improve the image and performance of the organization, which will have an impact on the sustainability of the organization in the long term. Suci and Khairani (2013) conducted research on partial accountability, which influences corporate performance. This aligns with Nurmaria Rahmatika's research (2015), which conveys that Accountability has principles that affect financial performance. By looking at the study results above, the Responsibility principle is necessary for Islamic boarding schools where the better it is managed, the more the trust and participation of the congregation or donors will increase. The implications of accountability, transparency, and responsibility towards trust are very significant for the sustainability of an organization or institution. However, in this study, accountability does not have a considerable influence. In this modern era, the better the accountability, Transparency, and Responsibility carried out by the management of Islamic boarding schools, the higher the trust of members/congregations towards Islamic boarding schools. High Trust from members (congregations) will be able to increase the concern of members (congregations) towards Islamic boarding schools, the effect of which is that the sustainability of Islamic boarding schools will be maintained. O'Neill (2006) Heald, (2012), Mango (2014), Hyndman (2018), Ariany (2017), and Iwan H. et al.(2018) argue that Transparency, Accountability, Independence, and Fairness are essential to building Trust. Transparency, Accountability, and Responsibility are interrelated by providing certainty, which is more than disclosure to provide information that relevant parties can access and assess. Accountability, Transparency, and Responsibility are among the main requirements for increasing trust. This is very necessary to build Trust and community participation.

Islamic boarding school managers must improve transparency and accountability in building member (congregation) trust, although formal accountability may not always be necessary if trust is already high. However, a combination of these three factors remains essential for long-term sustainability. Accountability, transparency, and responsibility are interrelated and very important for building member (congregation) trust. In this modern era, good management of Islamic boarding schools in terms of accountability, transparency, and accountability can increase the confidence and participation of members (congregation). High Trust from members (congregation) will increase their concern and participation and maintain the sustainability of Islamic boarding schools in the long term. Accountability, transparency, and responsibility affect the congregation's trust in the Islamic Boarding School. Although accountability does not significantly influence trust members (congregation), the management of the Islamic boarding school must continue to run it with full accountability. This needs to be done by making periodic accountability reports that provide information on use and activities so that Trust increases. Transparency and responsibility in managing Islamic boarding schools by creating financial reports and activities accessible to all members (congregation) of Islamic boarding schools or parties in need through existing communication media. No less critical is always conducting external and internal evaluations so Islamic boarding schools can run according to plan. By implementing these actions, Islamic boarding schools can build stronger Trust from the congregation, increase participation, and ensure the organization's long-term sustainability.

5. Conclusion

Based on the results of the analysis that has been done in this study, it can be concluded that they have very high trust in the leadership of the Islamic boarding school, so they consider Accountability not necessary. They have also seen the actual results that the Islamic boarding school has done. They assume that Accountability does not have to be in the form of an accountability report in black and white or paper; they see something that the Islamic boarding school has done has shown results, and they even say that what they give to the Islamic boarding school is still far from enough, when seeing the developments that the Islamic boarding school has made. The congregation sees that the managers of the Islamic boarding school are people who have good integrity. The results of this study are in accordance with the results of the survey by Athifah et al.(2018): "The public accountability variable shows no significant influence on donor trust and research

conducted by Made and Hapsari (2018), Accountability has no significant effect on the health level of LPD. However, in today's modern world, accountability should still be carried out to increase trust in Islamic boarding school members (congregations).

There is an assumption from the congregation that the transparency and responsibility variables significantly influence the Trust of members (congregation) of Islamic boarding schools. These results are by research conducted, including by Hasrina et al.(2019), Maulidiyah and Darno (2019), Arim Nasim and Romdhon (2019), Rahayu et al.(2019), conducted research related to the influence of Transparency and level of Trust. O'Neill (2006) (Heald, 2012), Mango (2014), Hyndman (2018), Ariany (2017), and Iwan H. et al.(2018) argue that Transparency and accountability are essential to building Trust. The better the Transparency and accountability, the more Trust will increase—members (congregation)Islamic boarding school..

5.1 Implications of the Study

5.1.1 Practical Implications

The study findings convincingly show that transparency and responsibility significantly influence the trust of the Islamic boarding school congregation, but accountability has no influence on the trust of the congregation. Accountability is covered by trust because the trust of the congregation in the management of the Islamic boarding school is high, so accountability is covered or considered unnecessary. To overcome this, the management of the Islamic boarding school must still be accountable for managing the Islamic boarding school in the field of financial reports and activities; this is to convince the congregation that the managers of the Islamic boarding school have carried out what must be done..

5.1.2.Social implications:

This study highlights the importance of knowing the extent to which accountability, transparency, and responsibility affect trust. Openness and responsibility significantly influence the trust of Islamic boarding school congregations, and accountability has no impact on the trust of Islamic boarding school congregations. However, the congregation's trust in Islamic boarding school management must still be increased by increasing accountability, transparency, and responsibility in the management of Islamic boarding schools, and the congregation's trust will grow

5.2 Suggestions

Suggestions for administrators or managers of Islamic boarding schools: Nature increases

the level of Trust that is good or continues to grow, and continuous efforts are needed to improve the quality of accountability, transparency, and responsibility. However, Accountability here does not have a significant influence because the public's Trust in Islamic boarding school figures is firm. Still, we need to know together that the charisma of figures has its limits, so Accountability to maintain public Trust in Islamic boarding schools must be maintained. The need for more in-depth research is not with more research objects, involving more Islamic boarding schools and adding many variables, including leadership variables.

5.3 Research Funding

The author(s) disclosed no financial support for the research, authorship, and publication. This research was entirely self-funded..

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