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Accountability of pondok pesantren; a systematic literature review

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ABSTRACT

This article presents the systematic literature review (SLR) of accountability of pondok pesantren (Islamic boarding school). The purpose is to provide a review of the existing literature (theoretical/empirical) on the accountability of pondok pesantren and to analyze the future agenda of research. By using the Publish or Perish application, 200 units of initial article data were obtained for further analysis. The results showed that there were few reputable international journal articles (indexed by Scopus) that published articles on the topic of pondok pesantren accountability and focused more on financial management. The other related topics are accounting and financial reports, governance and accountability in Islamic organizations. The qualitative research method was more used and shows that accountability of pondok pesantren applied double accountability (responsibility to God and to others). Furthermore, it was found that the relevance of accountability for pondok pesantren with local cultural values other than Islamic values as a basis. In addition, the theory that was often used as a basis for accountability of pondok pesantren was legitimacy theory. The topics for the future research agenda on accountability of pondok pesantren is accountability of asset management and analysis the determinant of pondok pesantren accountability.

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1. Introduction

Accountability of pondok pesantren (Islamic boarding school) is an interesting topic to study. Pondok pesantren are unique Islamic educational institutions and seem to be managed traditionally. However, pondok pesantren have developed in variety and form. Accountability is becoming increasingly necessary to increase legitimacy and public trust. Accountability shows a condition for assessing the quality of performance of a person's responsibility (Murdayanti & Puruwita, 2017). Accountability can explain the relationship between two parties internally and externally. Internal relationships show a person's accountability to God. Meanwhile, external accountability refers to horizontal responsibility, to humans and the environment.

Pondok pesantren are unique Islamic educational institutions and have indigenous Indonesian values (Arifin & Anisah, 2019). The presence of pondok pesantren has a big influence on moral formation and educational development (Suaidah & Rohmatillah, 2022). Pondok pesantren have been present in Indonesia to advance Islam and were formed by ulama including Walisongo, as a medium for spreading Islam in Java in particular (Susilo & Wulansari, 2020). Pondok pesantren have contributed to the progress of education in Indonesia. Data released on the satudata.kemenag.go.id website show that in 2022 there will be 38,927 pondok pesantren in Indonesia with 4,495,782 students (EMIS Data Update 8 November 2022).

The development of pondok pesantren is increasingly dynamic along with developments in information technology and science. Islamic boarding school services are increasing by providing general education besides religious education (Setyawan, 2019). Currently, there are three typologies of pondok

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pesantren in their development, namely salaf, modern and convergence of salaf and modern (Nihwan & Paisun, 2019). The presence of Law Number 18 of 2019 concerning pondok pesantren further emphasizes the government's recognition of the existence of pondok pesantren. This law is a new history in the development of pondok pesantren in Indonesia (Panut, Giyoto, & Rohmadi, 2021). The law also demands that Islamic boarding school management be more accountable and transparent.

Several cases occurred related to the management of pondok pesantren in Indonesia. The big case that hit the caretaker of the Pondok Pesantren Al Zaytun in West Java impacted transferring assets owned by pondok pesantren (liputan6.com, 5 November 2023). The former head of Pondok Pesantren Al-Munawaroh was arrested for allegedly embezzling savings funds from Pondok Pesantren Al-Munawaroh students in Sungai Misang, Bangko Village, Jambi (JPNN.com, 20 November 2023). Apart from that, there are allegations of corruption in pondok pesantren grant funds, so the prosecutor's office searches the warehouse of the Banten Welfare Bureau regarding these allegations (Kompas.com, 19 April 2021). This phenomenon provides an understanding that there is no right in the financial management of pondok pesantren.

Based on the description of the phenomena, research on the accountability of pondok pesantren is becoming increasingly important to conduct as empirical studies that examine accountability practices in pondok pesantren. Previous research has been found that attempts to reveal the accountability practices of pondok pesantren from quite diverse perspectives. This research aims to analyze the development of research regarding pondok pesantren accountability using a systematic literature review (SLR) approach. In this way, a more comprehensive analysis of pondok pesantren accountability practices and future research agendas can be performed.

2. Literature review

2.1. The concept of accountability and Islam

Over the past decade, accountability has acquired attention in a variety of fields including law, political science and public administration (Lindberg, 2013). The concept of accountability has become increasingly prominent in recent years, with various subtypes emerging, such as high stakes accountability, staff/system accountability, in-process accountability and no accountability (Ford & Ihrke, 2017). However, there are differences in the interpretation and application of accountability because standards of accountable behavior vary across roles, times, places and individuals (Bovens, 2007). The concept of accountability will continue to develop with various discussions regarding its limitations and implications (Mulgan, 2000).

Accountability is often linked to responsibility, which involves recognizing obligations within a particular role and moral framework (Plaisance, 2000). The concept of accountability is also linked to mechanisms that make powerful institutions responsive to the public, underscoring their role in ensuring transparency and responsiveness (Bovens, 2010). Accountability refers to a relationship in which people explain and take responsibility for their actions (Roberts & Scapens, 1985). Accountability is a multidisciplinary concept which explains that accountability is viewed differently by people based on their training and orientation (Gidado & Yusha'u, 2017). Accountability relates to a person's responsibility to the person giving responsibility by creating performance. Additionally, accountability goes beyond traditional institutional frameworks, as seen in discussions regarding spiritual accountability in organizations such as churches (Kambey, 2021).

Sufficient theories in accounting attempt to explain the concept of accountability. The concept of accountability in accounting includes sufficient relationships between financial and operational items, including non-financial ones. Therefore, organizational performance and responsibility are more comprehensive, covering both financial and non-financial (Joannidès & Berland, 2008). Accountability reflects social reality and is aimed at understanding the contribution of accounting to the construction of social and organizational contexts (Lukka & Vinnari, 2014). Within the framework of various theories (stakeholder theory, legitimacy theory, etc.), accountability also includes sustainability reporting which includes ethical and social dimensions besides financial (Miles, 2019). Thus, the scope of accountability becomes broader and more comprehensive.

Accountability is related to sufficient areas such as health service management (Bakalikwira, Bananuka, Kaawaase Kigongo, Musimenta, & Mukyala, 2017), government institutions (Sofyani, Riyadh, & Fahlevi, 2020) and educational institutions (Ford & Ihrke, 2017). Using agency and stewardship theory, accountability in the health sector is significantly influenced by governance structure and managerial competence (Bakalikwira et al., 2017). Accountability is needed to create quality health service delivery and health governance (Abor & Tetteh, 2023). Accountability in local government institutions is significantly influenced by the effectiveness of information technology governance (Sofyani et al., 2020). Public accountability is significant because it will improve organizational performance (Tran & Nguyen, 2020). Apart from that, accountability can also increase community trust in the village government context (Pratolo, Sofyani, & Maulidini, 2022).

Accountability in Islam is closely related to Islamic teachings regarding the concept of monotheism, which views Allah as the only God and Muhammad as His messenger. Thus, Allah is the source of truth and the goal of the universe (Al Faruqi, 1982). Another opinion explains that accountability in Islam is dual. A person is responsible to Allah and to others (Gidado & Yusha'u, 2017). Various verses in the Koran explain the importance of accountability. One of them is QS Al Baqarah verses 282–284, which emphasizes that accounting, accountability and transparency are prescribed by Allah subhanahu wa ta'ala (Waluya & Mulauddin, 2021).

2.2. Accountability of pondok pesantren

Article 1 and Article 4 of the Pondok Pesantren Law explain that pondok pesantren can also be called dayah, surau, meunasah. Pondok pesantren is a community-based institution established by individuals, foundations, Islamic community organizations and/or communities that instill faith and devotion to Allah SWT, instill noble morals and uphold the Islamic teachings of rahmatan lil'alamin as reflected in their attitude. Humility, tolerance, balance, moderation and other noble values of the Indonesian nation through education, Islamic preaching, example, and community empowerment within the framework of the Unitary State of the Republic of Indonesia. The scope of Islamic boarding school functions includes education, da'wah and community empowerment.

Pondok pesantren consists of; pondok pesantren that provide education as studying the Yellow Book; pondok pesantren that provide education as Dirasah Islamiah with the Muallimin Education Pattern; or pondok pesantren that provide education in other forms that are integrated with general education. Judging from the type of management, pondok pesantren can be classified into two, namely traditional pondok pesantren and modern pondok pesantren (Rodiah et al., 2020).

Accountability is a manifestation of implementing Islamic education that implements good governance (Ja'far & Munawir, 2018). Pondok pesantren in the modern era are required to realize integrative accountability from a world perspective and an afterlife perspective (Handayani, Ludigdo, Rosidi, & Roekhudin, 2022). Accountability is transparency in financial management (Murdayanti & Puruwita, 2017). Thus, pondok pesantren should currently implement accountability practices as a form of better management and under the mandate of the law.

The previous explanation shows that accountability in Islam refers to the concept of double accountability, namely accountability to God (hablum minallah) and accountability to others (hablum minannas). In pondok pesantren, all parties in pondok pesantren should consciously be able to take responsibility for their activities under God's commands (syariah) and socially and morally. Accountability to Allah is realized by performing worship and activities under religious teachings. Performing activities as a pondok pesantren may not conduct actions that are contrary to Islamic teachings such as acts of corruption, dishonesty and others. Apart from that, he must not commit acts of cheating, lying or injustice towards other members of the pondok pesantren. He must behave well towards other people. This is under the explanation from the Al Quran Surah Al-Hujurat (49:10) which emphasizes that believers are brothers. Thus, every time someone performs an activity at a pondok pesantren, they will try to do their best because it will be assessed by Allah as worship and recorded as a good deed towards others.

The parties who should practice accountability in pondok pesantren are all existing parties, including kiai, ustadz council, managements, students and others. Parents or guardians of students are also responsible for realizing pondok pesantren accountability with their respective roles and responsibilities. As a

kiai, he has greater responsibilities because pondok pesantren are a medium for education and a medium for da'wah to spread Islamic values to society. As a manager, he must perform his mandate and possibly so that the Islamic boarding school's operations can run well. As an Ustadz, he imparts knowledge, being a role model for students, and developing knowledge. As a santri, he continues to learn about religious knowledge, morals and developing other competencies. As a student's parent, he provides full support for the administration and what his child needs in studying at the pondok pesantren. Other parties contribute according to their respective roles. If various parties can carry out their respective responsibilities well, then accountability of pondok pesantren will be created and implemented better under the teachings of the Islamic religion.

Previous studies showed the accounting and accountability practices of pondok pesantren in Indonesia in particular. Accounting practices in pondok pesantren are still underdeveloped and financial accountability showed by management is still not in line with community expectations (Basri & Siti-Nabiha, 2016). Another opinion stated that accounting practices are only rhetoric and only have a minimal impact in creating accountability (Mzenzi, 2023). Accountability is not yet an important thing that must be realized (Rodiah et al., 2020). Another study showed the weak response of pondok pesantren in compiling and reporting financial reports as expected by the government because of various contributing factors (Handayani, Ludigdo, Rosidi, & Roekhudin, 2021). The diverse conditions and culture of pondok pesantren are two important factors that determine this phenomenon. Pondok pesantren are unique because of the diversity of books studied, the schools adhered to, the area where the pondok pesantren is located, and including Kiai as the main leaders in the pondok pesantren.

Another study explains several factors that can determine the accountability of pondok pesantren. The financial competence of human resources is a significant factor that can determine the accountability of pondok pesantren (Murdayanti & Puruwita, 2019). Apart from that, pondok pesantren leadership factors are also another significant contributor (Alfani, Harmain, & Syahriza, 2023). Other researchers have proven that the existence of accounting standards can also increase the accountability of pondok pesantren (Yuliani & Mustofa, 2022). Thus, pondok pesantren accountability will be better if it has competent resources, supportive leadership and adhered to accounting guidelines.

This research seeks to explore research that analyzes and explains the accountability practices of pondok pesantren. Pondok pesantren that develop in Indonesia take various forms. Accounting practices and accountability will also be impacted indirectly.

3. Research method

The research method used was the SLR method. SLR research is a research method that aims to evaluate, identify and analyze all previous research results that are related and relevant to a particular topic, particular research or current phenomenon of concern (Perry & Hammond, 2002). The SLR research stages conducted include planning research questions, systematically searching for literature reviews, filtering and selecting appropriate research articles, conducting analysis and synthesis of qualitative findings, implementing quality control and preparing the final report. Alhossini, Ntim, and Zalata (2021) and Alatawi, Ntim, Zras, and Elmagrhi (2023) adapted from previous studies to develop the SLR approach the stages are defined review aims and questions, develop review techniques, literature search, data extraction and synthesize results. Nguyen, Ntim, and Malagila (2020) also develop three-step approach to SLR adopted from previous studies including sources/database, sampling of studies for review and thematic analysis of sampled studies. There are four steps can be conducted for SLR; identification of the resources, search by the keywords, excluding and including, and analysis the results (Lu, Ntim, Zhang, & Li, 2022). Ibrahim, Hussainey, Nawaz, Ntim, and Elamer (2022) developed SLR analysis by conducting three steps including planning a review, performing a review and reporting and dissemination.

The PRISMA model (Preferred Reporting Items for Systematic Reviews and Meta-Analysis) was used in this SLR research (Moher, Liberati, Tetzlaff, Altman, & PRISMA Group, 2009). Figure 1 shows the research flow in the PRISMA model by adopting model from previous studies (Alatawi et al., 2023; Wolor, Nurkhin, & Citriadin, 2021). Using the Google Scholar and Scopus databases (using the Publish or Perish application) data were obtained for 200 articles relevant to the topic of Islamic boarding school accountability. The context of pondok pesantren is very limited in international studies so that the Scopus database

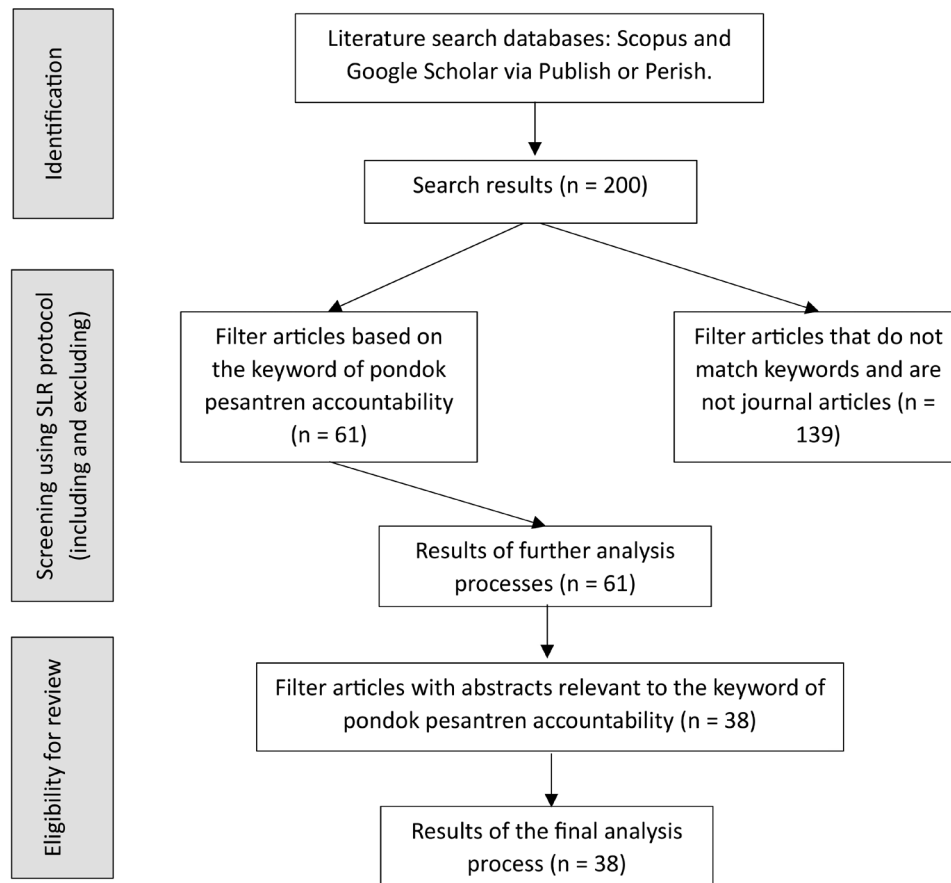


Figure 1. PRISMA search for relevant journal articles.

cannot provide adequate sources. The Google Scholar database is important in this research and can provide a sufficient database for further analysis.

This SLR research procedure refers to previous studies (Alatawi et al., 2023; Wolor et al., 2021) which includes preparing background and objectives, formulating research questions, searching literature, determining selection criteria for the data found, data extraction strategies, assessing the quality of primary studies and data synthesis. The source of SLR research questions is from the research purposes by using the results of filtering the articles. Thus, the formulation of this SLR research question is:

1. How is the profile of publications on the topic of accountability in pondok pesantren?
2. How is the comparison of the methods and results of research that examines the accountability of pondok pesantren?
3. What relevant topics are related to the topic of pondok pesantren accountability?
4. What is the future research agenda related to the topic of pondok pesantren accountability?

We used the Scopus database for searching the article on accountability of pondok pesantren and the result showed that there is limited article by using keyword 'accountability and pondok pesantren' and 'accountability and Islamic boarding school'. Pondok pesantren is unique and most in Indonesia, so few researchers have published their research findings on pondok pesantren in Scopus indexed journals. Then we used the publish and perish application to find more articles that explored the accountability of pondok pesantren. We used 200 articles for the initial selection year from 2011 until 2023.

In the article selection stage, in the first stage, 61 articles were obtained which were most relevant to the keywords. Various articles were less relevant because they discussed topics related to pondok pesantren financial management, non-financial accountability, waqf and other topics. In addition, many articles were thesis manuscripts, theses, service journal articles and not journal articles based on research results.

In the second selection stage, 38 articles were obtained after analyzing the abstracts of the article base obtained. Of the 38 articles, there were 21 articles that were very relevant regarding pondok pesantren accountability, 11 articles that examined pondok pesantren accounting, four articles that discussed the topic of pondok pesantren governance and two articles that analyzed accountability in Islamic organizations.

4. Results and discussion

4.1. Publication profile (journal article) on the topic of pondok pesantren accountability

The research results shown in Table 1 described the profile of publications (journal articles) that discussed the accountability of pondok pesantren. There were 38 journal articles which were further analyzed in this SLR article. There were four sub-topics that applied to pondok pesantren accountability, namely accountability of pondok pesantren financial management, pondok pesantren accounting, pondok pesantren governance and accountability in Islamic organizations. Table 1 indicates that there was no dominant author researching the accountability of pondok pesantren financial management. Basri is the author who most often studied accountability with a qualitative approach. His writing was also the most cited article. Twenty citations for articles regarding accountability in pondok pesantren financial management and 81 citations for articles discussing accountability in Islamic organizations.

Figure 2 also shows the profile of previous research regarding accountability of pondok pesantren using the VOSViewer application. There were three big topics including accountability, pondok pesantren and Islamic boarding school. The relationship between several research topics regarding pondok

Table 1. Publication profile (journal article) on the topic of pondok pesantren accountability.

No.	Field of study	Research methods used	Author and year	Number of citations	
1	Financial management accountability of pondok pesantren	Qualitative	Basri and Siti-Nabiha (2016)	20	
			Murdayanti and Puruwita (2017)	12	
			Gafur, Abdullah, and Adawiyah (2021)	12	
			Wirawan (2019)	11	
			Baehaqi, Faradila, and Zulkarnain (2021)	11	
			Meutia and Daud (2021)	6	
			Buanaputra, Astuti, and Sugiri (2022)	5	
			Firdausi and Al Amin (2021)	3	
			Wati, Ardini, and Fidiana (2022)	1	
			Hanifah, Romadon, and Sulistyorini (2022)	1	
			Handayani et al. (2022)	1	
			Mahroji and Rachmaini (2022)	1	
			Adnan, Aliamin, and Mulyany (2023)	0	
			Safitri and Narastri (2023)	0	
			Quantitative	Murdayanti and Puruwita (2019)	18
				Alfani et al. (2023)	4
				Yuliani and Mustofa (2022)	1
				Burhan, Yusnelly, and Yulianti (2023)	0
				Raza (2023)	0
Naz'aina, Raza, and Murhaban (2022)	0				
Dewi, Wijaya, Husin, Raihan, and Mawaddah (2021)	0				
2	Pondok pesantren accounting	Quantitative and qualitative	Arifin (2014)	8	
			Solikhah, Sudibyo, and Susilowati (2019)	5	
			Sahri, Permana, and Al-Haq (2021)	4	
			Akbar and Meirini (2022)	3	
			Murdayanti and Purwoheddi (2018)	1	
			Syukri, Fitri, and Syafhariawan (2023)	1	
			Periansya et al. (2023)	0	
			Makaryanawati, Suparti, and Muqorobin (2020)	0	
			Nilasari and Pangestuti (2022)	0	
			Rifa'i and Wildaniyati (2021)	0	
			Alfie, Khanifah, and Nuranisya (2023)	0	
			Fitri et al. (2023)	0	
			3	Governance of pondok pesantren	Qualitative
Kurniawan, Alim, and Yuliana (2020)	2				
Anggara and Faradisi (2021)	0				
4	Accountability of Islamic organizations	Qualitative	Kurniasari, Sawarjuwono, and Ryandono (2019)	0	
			Basri, Afifuddin, and Nabiha (2010)	81	
			Basri, Nabiha, and Majid (2016)	65	

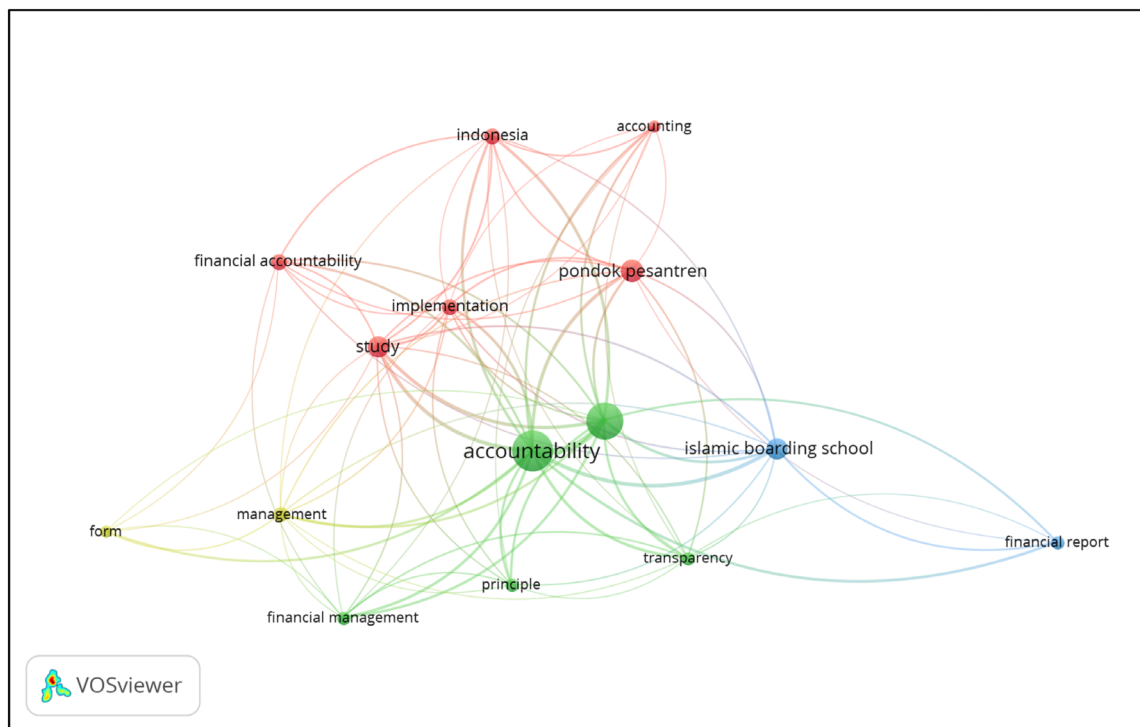


Figure 2. Analysis of the research profile of pondok pesantren accountability using VOSviewer.

pondok pesantren accountability also did not appear to be too dominant on certain topics. Pondok pesantren accountability was often associated with financial accountability, financial management, accounting, financial reporting, transparency and others. The relationship line also showed that there were still possibilities for further research such as the topic of form, principles, and so on.

4.2. The comparison of methods and results of research that qualitatively examines the accountability of pondok pesantren

Table 2 describes the comparison of methods and results of research that qualitatively examined the accountability of pondok pesantren. There were various qualitative research approaches used by researchers, including case studies, interpretive, grounded theory and phenomenology. Qualitative descriptive methods were also used to reveal phenomena related to accountability practices in pondok pesantren. The data collection methods used were relatively the same, namely interviews, documentation and observation. The interview method was developed into structured interviews and in-depth interviews. The triangulation method was used to test the validity of the data.

The topic of pondok pesantren accountability was quite diverse in terms used. The terms pondok pesantren accountability, pondok pesantren financial accountability and pondok pesantren financial management accountability were found. Measurements and meanings became more diverse. There were authors who used meaning in the tafakkur method (Gafur et al., 2021); an interesting method for understanding the deep meaning of accountability in pondok pesantren. Numerous authors linked accountability with Islamic values such as being based on trust and the framework of amar ma'ruf nahi munkar (Firdausi & Al Amin, 2021; Gafur et al., 2021; Handayani et al., 2022; Wirawan, 2019). In addition, accountability practices in pondok pesantren could not be separated from accounting practices, which were still considered weak and not under applicable guidelines (Baehaqi et al., 2021; Basri & Siti-Nabiha, 2016; Hanifah et al., 2022; Murdayanti & Puruwita, 2017).

A comparison of research methods and results that quantitatively examined the accountability of pondok pesantren is shown in Table 3. There were variations on the topic of pondok pesantren accountability, such as pondok pesantren financial accountability, pondok pesantren financial reporting accountability,

Table 2. Comparison of methods and results of articles on accountability of pondok pesantren with qualitative methods.

No.	Author	Summary of research methods	Summary of research results
1	Basri and Siti-Nabiha (2016)	Using grounded theory with a case study of pondok pesantren in Aceh. Data collection methods were interviews, document reviews, and observation of the organization's daily activities	Financial reports were considered an important instrument to increase organizational accountability. Accounting practices were still in line with religious and organizational values even though they were still less developed. The financial accountability of pondok pesantren was still far from what the community expected
2	Murdayanti and Puruwita (2017)	Using qualitative descriptive methods. Questionnaires were used as a data collection tool. Respondents were 116 people	The principle of transparency had been implemented by utilizing budget documentation and the ease of obtaining information via the website but had not been standardized when preparing financial reports. Financial management accountability for pondok pesantren was showed through financial reports that were presented periodically
3	Gafur et al. (2021)	Using a single case study method at Pondok Pesantren MIP in Kutai Kartanegara Regency. The data analysis design was based on the recognition of the existence of religious and spiritual aspects in humans. The tafakkur method was used in construction implementation	The formulation of trust-based accountability was an important finding. This formulation contained religious and spiritual values. This accountability was defined as responsibility that was oriented towards God to create and distribute welfare and added value for students, caregivers, managers, society, and the natural environment
4	Wirawan (2019)	Using a case study approach at Pondok Pesantren Sidogiri Pasuruan. The interactive analysis method was used as a data analysis tool	Pondok pesantren accountability was rich in religious and cultural values as a form of spreading Islam. Surah Al-Baqarah verses 282 and 283 emphasize the importance of accountability for the benefit of the people. If there is a transaction, then write it down so that the measurements obtained are performed fairly, are not privileged, and are not reduced. The same content is also found in Surah Ash Syu'ara verses 181–184
5	Baehaqi et al. (2021)	Using a qualitative descriptive method with a case study approach at Pondok Pesantren Darunnajah Semi-structured interviews with key informants, observation and searching for supporting documents/evidence were used as data collection methods	The research results showed that implementing PPDN accounting accountability and financial reporting had gone well, but still needed improvement. Financial reports were prepared by PPDN internal auditors who had an accounting background regarding PSAK 45
6	Meutia and Daud (2021)	Using transcendental phenomenology to analyze data. Data were obtained through in-depth interviews with pondok pesantren managers	There were three essential things revealed in this research. First, accountability from the perspective of pondok pesantren managers consisted of accountability to God, pondok pesantren owners, students and donors. Second, a form of implementing financial accountability was financial recording and reporting. Third, transparency in the understanding of pondok pesantren managers was openness among pondok pesantren administrators
7	Buanaputra et al. (2022)	Using the case study method at pondok pesantren in Indonesia. Face-to-face interviews are used to collect data other than observation and documentation	The accountability mechanism at Pondok Pesantren Wali Songo was developed to change the habit of running organizational affairs based on trust between members of the organization without a specific accountability mechanism, which was a common practice in pondok pesantren in Indonesia. It was believed that this mechanism could increase public trust and provide convenience for school administrators regarding the legality (halal) of their actions, which ultimately maintained their legitimacy as providers of Islamic education services
8	Firdausi and Al Amin (2021)	A phenomenological approach was used in the research. Structured and in-depth interviews, observation, and documentation were used to collect data. Test validity of the data through the triangulation method	Accountability at Pondok Pesantren An-Najach had been implemented by prioritizing the principles of trust and honesty within the framework of amar ma'ruf nahi munkar. The preparation of the pondok pesantren's financial reports was still simple and not under applicable accounting standards

(Continued)

Table 2. Continued.

No.	Author	Summary of research methods	Summary of research results
9	Wati et al. (2022)	Using a phenomenological approach at the Pondok Pesantren Assalafi Al Fithrah in Surabaya	Findings included three themes of accountability. First, spiritual accountability was reflected in having a sincere heart and noble goals. They worked for more than just financial and welfare goals, but to do khidmah (dedication or surrender). In terms of program accountability, every activity, or program in a pondok pesantren must be reported so that it can be accounted for. Financial accountability was reflected in the adaptation of PSAK 45 in preparing financial reports
10	Hanifah et al. (2022)	Using a single case study at the Pondok pesantren RM in Kendal. Comparative descriptive was used to analyze data obtained through interviews, observation and documentation	The financial recording and reporting conducted by the boarding school was still not under existing guidelines, so that accountability was still inadequate
11	Handayani et al. (2022)	Using an interpretive paradigm with an ethno methodological approach. Interview, observation, and documentation methods were used to collect data at Pondok Pesantren Hidayatullah	Tiered and holistic financial accountability was implemented in Pondok pesantren. All contextual actions that emerged in activism to accelerate the acceptance of accountability reflect Islamic values
12	Mahroji and Rachmaini (2022)	Case study method in one of the pondok pesantren that stopped operating in Banten. Interview and observation methods were used for data collection	Failure to manage pondok pesantren would cause bankruptcy. This failure was because of inadequate competence in the fields of finance, business, HR and others
13	Adnan et al. (2023)	Using qualitative descriptive with in-depth interviews at traditional pondok pesantren in Aceh	The accountability of traditional pondok pesantren in Aceh was good but still required quality improvement. Financial reporting was an important thing that must be improved in quality to increase the accountability of pondok pesantren
14	Safitri and Narastri (2023)	Using a case study with qualitative descriptive analysis at Pondok Pesantren Assalafi Al Fitrah, Surabaya. interviews, observation and documentation were used to collect data with triangulation as a test of data validity	The financial accountability of pondok pesantren could be stated to be even though it was still not transparent. Accountability included four accountability indicators, namely standard operating procedures (SOP), monitoring systems, accountability mechanisms, and annual reports. ISAK 35 Accounting Standards had not been implemented properly

and pondok pesantren accountability. The multiple linear analysis method was more often used to analyze the influence of independent variables on pondok pesantren accountability. The independent variables tested included financial HR competency (Burhan et al., 2023; Dewi et al., 2021; Murdayanti & Puruwita, 2019; Yuliani & Mustofa, 2022), trust and leadership (Alfani et al., 2023), accounting guidelines (Yuliani & Mustofa, 2022), understanding pondok pesantren accounting and pondok pesantren accounting training (Burhan et al., 2023) and the use of technology (Naz'aina et al., 2022). HR competency was an independent variable that was often analyzed with mixed results. Meanwhile, other variables were proven to have a significant influence on the accountability of pondok pesantren. It has been proven that the use of technology could not affect accountability.

4.3. Relevant topics related to the topic of accountability of pondok pesantren

Previous research also examined several relevant and interesting topics such as implementing pondok pesantren accounting, pondok pesantren governance and accountability in Islamic organizations. The research methods used were quite diverse, both quantitative and qualitative methods. Implementation of pondok pesantren accounting guidelines and PSAK (Statement of Financial Accounting Standards) Number 45 was the basis for assessing the application of accounting in several pondok pesantren. The Modern Pondok Pesantren of Al-Manar Muhammadiyah had prepared financial reports but had not presented financial reports based on Pondok Pesantren Accounting Guidelines (Sahri et al., 2021). It was further revealed that pondok pesantren were limited in preparing their financial reports, namely reports

Table 3. Comparison of methods and results of articles on accountability of pondok pesantren with quantitative methods.

No.	Author	Summary of research methods	Summary of research results
1	Murdayanti and Puruwita (2019)	Using the linear regression analysis method with 300 respondents in pondok pesantren. Financial HR competency was measured by three indicators (knowledge, skills, and attitudes). Accountability was measured by indicators: increased public trust and satisfaction, increased representation based on choice, and reduced cases of corruption, collusion and nepotism (KKN)	Pondok pesantren accountability can be stated to be quite good. However, there were several things that needed to be addressed. For example, a budget had been prepared, but the accountability report had not been prepared under applicable guidelines. Financial HR competency had a significant influence on the accountability of pondok pesantren
2	Alfani et al. (2023)	Multiple regression analysis was used to test the influence of trust and transformational leadership on the accountability of pondok pesantren financial reports The respondents were 45 employees at the Pondok pesantren of al Husna. The SPSS application was used for data processing	The accountability of pondok pesantren financial reports had been proven to be positively and significantly influenced by transformationalist beliefs and leadership
3	Yuliani and Mustofa (2022)	A total of 48 pondok pesantren administrators in Magelang Regency were respondents and used the multiple regression analysis method. IBM SPSS was used as a data processing application	HR competency and accounting guidelines had a positive and significant influence on pondok pesantren accountability
4	Burhan et al. (2023)	The Partial Least Square (PLS) approach was used to analyze the data. The respondents were 68 pondok pesantren administrators in Rokan Hulu Regency from 36 pondok pesantren. The data processing application used SmartPLS	Understanding and training in accounting could influence the financial accountability of pondok pesantren. HR competency was not proven to have a significant influence
5	Raza (2023)	Respondents were 76 people from 17 pondok pesantren in Lhokseumawe City. The data analysis method used multiple regression analysis with the SPSS application	Education, reporting behavior and perceptions of accounting standards were proven to have a positive and significant influence on the accountability of pondok pesantren financial reports
6	Naz'aina et al. (2022)	The research sample was 99 pondok pesantren managers in Bireuen Regency. The data analysis method used SEM-PLS. The SmartPLS application was used for data processing	Pondok pesantren accountability was significantly influenced by human resource competence and charismatic leadership. Meanwhile, the use of technology could not be a significant determinant of accountability
7	Dewi et al. (2021)	The research sample was 30 people from six pondok pesantren in Lhokseumawe City and the North Aceh Regency. Multiple regression analysis was used for data analysis with the help of the SPSS application	There was no significant effect of understanding accounting standards and employee competence on the financial management accountability of pondok pesantren

on cash receipts and disbursements (Solikhah et al., 2019). The accounting medium used as accountability at the pondok pesantren of Nazhatut Thullab was a report on cash receipts and disbursements. Financial reports had also not been presented based on PSAK Number 45 concerning non-profit entities (Arifin, 2014). The financial report of the pondok pesantren of al Muthmainnah was incomplete and did not comply with the guidelines (Syukri et al., 2023). Thus, it can be stated that the quality of financial reports at pondok pesantren was still relatively low.

Other research examined the importance of accounting information systems (Akbar & Meirini, 2022) and analyzed the factors that influenced it (Murdayanti & Purwohedi, 2018). Strong support with showed higher involvement in project progress and provision of resources would improve the financial accounting system. Another study proved significant differences in the financial reporting practices of pondok pesantren in Indonesia and Malaysia, especially in accounting knowledge and use of information technology (Periansya et al., 2023). These two aspects were significant to improve by collaborating with other related parties such as Islamic financial institutions, education and training institutions, and universities.

Another relevant topic was governance. Pondok pesantren as educational institutions would implement distinctive governance, although they could not abandon the governance principles that had been recognized in business entities (Kurniawan et al., 2020). Apart from the principles of transparency,

accountability, independence and fairness, pondok pesantren would apply other principles such as sharia supervision and adab or ethics. Another study showed that Pondok Pesantren Al-Fattah, Sidoarjo had implemented governance principles well. The development of pondok pesantren was getting better (Oktafia & Basith, 2017). In addition, Ma'had Al-Muqoddasah Litahfidhil Qur'an Ponorogo had implemented governance based on Islamic values well (Anggara & Faradisi, 2021). There were sufficient verses in the Koran as the basis for implementing good governance in pondok pesantren. QS. Al Baqarah verse 42 emphasizes the importance of accountability and QS. Al Imron verse 159 as the basis for the importance of transparency.

4.4. The future research agenda is related to the topic of accountability of pondok pesantren

The future research agenda on accountability of pondok pesantren is still interesting to study using various approaches and research methods. The topic is accountability in pondok pesantren asset management. This specific topic will review the phenomenon of asset management in pondok pesantren starting from planning to utilization and reporting. Another interesting topic is the relationship between variables that influence the accountability of pondok pesantren management quantitatively. Kiai's central position in the pondok pesantren is undeniable. However, the creation of accountability in pondok pesantren is growing and requires attention from various parties to increase public trust in pondok pesantren. In addition, the application of governance based on Islamic values and local culture will provide interesting and more comprehensive studies, not limited to accountability.

5. Conclusion

This research sought to reveal findings regarding the accountability of pondok pesantren using a SLR approach. Based on data analysis (found articles) it can be explained that there were several relevant topics, namely accountability for financial management of pondok pesantren, accounting and financial reports for pondok pesantren, governance of pondok pesantren and accountability in Islamic organizations. Research on pondok pesantren accountability mostly used qualitative methods with various approaches such as phenomenology, case studies, interpretive and grounded theory. Accountability in pondok pesantren could not be separated from accounting practices by applying Islamic principles such as trust, honesty, amar ma'ruf nahi munkar. The accountability of pondok pesantren was not only tiered and holistic but also dual (accountability to God and others).

This research has limitations in the scope of articles obtained for further analysis. Using the Google Scholar database on the topic of accountability in pondok pesantren was still focused on the Indonesian context. Using other databases with expanded keywords will cause more adequate database retrieval. Data analysis can also be conducted in more depth by uncovering the concept and meaning of accountability, both as applied to pondok pesantren and wider Islamic organizations.

The implications of this study show the variety of research approaches used to reveal the accountability of pondok pesantren. This research seeks to describe several research approaches used in both quantitative and qualitative research to capture the accountability practices of pondok pesantren. Qualitative research used more by previous researchers indicates that the concept of Islamic boarding school accountability is quite diverse in the practice of pondok pesantren in Indonesia. In addition, studies regarding the determinants of pondok pesantren accountability are still quite limited, so a more in-depth study is needed by examining various related theories.

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Data availability statement

The data obtained in this research is data that can be accessed openly via the Scopus database, Google Scholar and the Publish or Perish application. The data in this article are journal articles related to certain themes obtained through searching articles on the Scopus and Google Scholar databases. Data search using the publish or perish application. The data analyzed in this research can be openly accessed to be shared if needed.

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