

ABSTRACT

Accountability plays a vital role in public organizations because it is closely linked to legitimacy and mutual influence. Accountability serves as a control mechanism that can be utilized by both internal and external parties to evaluate the organization's performance and actions. Every organization that manages public funds should be able to present formal financial accountability. Pondok Pesantren, as Islamic educational institutions, have unique characteristics in their management and have developed into various forms. Law Number 18 of 2019 concerning Pesantren encourages accountability in Pondok Pesantren in Indonesia. This study aims to reveal the financial accountability practices of Salafiyah pesantren based on lillahi ta'ala values using an ethnographic approach.

The research was conducted at the Pondok Pesantren Assalafy Al Asror, using in-depth interviews, participant observation, and documentation as data collection techniques. Data sources included caretakers (Kiai and Nyai), the Asatiz Council (madrasah diniyah teachers), administrators of pondok pesantren, foundation administrators, formal school management and teachers, parents/guardians of students, community leaders, alumni, and students. Data analysis was conducted using procedures that included organizing and preparing the data for analysis, reading or viewing all the data, beginning coding all the data, generating descriptions and themes, interpreting the descriptions and themes, and interpreting the data. Data coding was conducted using grounded theory methods, including open coding, axial coding, and selective coding.

Research findings reveal that the financial governance of Pondok Pesantren Assalafy Al Asror remains rudimentary, indicating that financial recording and reporting are carried out manually and with minimal oversight. However, virtual account technology has been utilized as a means of receiving student funds, but oversight and reporting remain personal and informal. The role of internal and external stakeholders is still limited in promoting accountability in the financial affairs of pondok pesantren. Based on the lillahi ta'ala value, financial accountability is built on the values of blessing, trustworthiness, honesty, and spiritual responsibility, rather than through technical-administrative mechanisms such as formal financial reports or external audits. Pondok pesantren funds are viewed as a religious trust, so oversight is primarily based on moral awareness and devotion to God. The Kyai serves as a source of moral values and direction, and the Nyai plays a crucial role in ensuring accountability. Nyai contributes by guiding the student treasurer, receiving cash reports, maintaining administrative order, and partnering in strategic decision-making.

This study contributes to the development of a theoretical understanding of lillahi ta'ala accountability grounded in values and social relationships within religious institutions. From a practical perspective, this study recommends that Pondok Pesantren design a simple documentation system aligned with spiritual values, strengthen structural support for Nyai (Islamic women's religious leaders) in carrying out their financial oversight functions, and provide values-based financial accountability education and training. This research is limited to one Pondok Pesantren Salafiyah with a limited number of informants. The ethnographic approach offers an in-depth understanding of the context under study, although it is subject to subjective interpretations based on the researcher's position in the field, and the findings cannot be generalized.

Keywords: *accountability, lillahi ta'ala, values of blessing, trustworthiness, Kiai, Nyai, governance, pesantren's finance, salafiyah pesantren*