

ABSTRACT

This study examines how accountability is understood and practiced within an Islamic boarding school (pesantren) in West Java through an interpretive qualitative approach and a narrative-reflective case study. In religious educational settings, accountability cannot be reduced to administrative procedures; rather, it emerges as a moral, relational, and spiritual practice embedded in everyday life. Grounded in this view, the study seeks to interpret accountability as a lived phenomenon that transcends formal reporting and is rooted in values, relationships, and transcendental awareness.

Using the theoretical lenses of Jurgen Habermas (deliberative communication), Emmanuel Levinas (ethical responsibility toward the Other), and Taha Abdurrahman (spiritual trust and amanah), this research analyzes how pesantren leaders construct, negotiate, and enact accountability across social, ethical, and spiritual domains. Data were collected through in-depth interviews, participatory observations, and document analysis involving five primary informants and five supporting informants

*The findings reveal the emergence of a **Pyramid of Accountability** consisting of **primary accountability**, reflected in social-relational values such as Tabayyun, harmony, and syura; **secondary accountability**, expressed through ethical-personal values including sincerity (ikhlas) and excellence in conduct (ihsan); and **transcendental accountability**, the deepest spiritual layer grounded in amanah, moral caution (al-khauf), and consciousness of divine responsibility. These three layers interact in a dynamic and interpenetrating manner, producing a holistic, contextual, and morally infused understanding of accountability.*

The study concludes that accountability within the pesantren is internally driven, shaped by ethical and spiritual consciousness rather than external regulatory pressure. Theoretically, this research contributes to interpretive accounting scholarship by proposing a value-based, reflective, and transcendental model of accountability and by demonstrating the suitability of a narrative-reflective approach for interpreting accountability practices in faith-based institutions.

Keywords: *accountability; transcendental accountability; pesantren; narrative-reflective analysis; interpretive paradigm; Habermas; Levinas; Taha Abdurrahman.*