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The Implementation of Corporate Governance Fundamental Pillars Based on Islamic Perspective at Ma'had A-Muqoddasah Litahfidhil Qur'an

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Abstract

The implementation of Corporate Governance is very important because it can maintain the continuity of healthy and competitive governance over a long period of time, as well as strengthen the trust of investors, shareholders and other stakeholders. The importance of analyzing the implementation of corporate governance in an Islamic perspective at Ma'had Al-Muqoddasah Litahfidhil Qur'an in Ponorogo Regency is in accordance with Islamic values. In this empirical research, the data used are the interview method, checklist and information data. Results of this study find that the governance of Ma'had Al-Muqoddasah Litahfidhil Qur'an is based on the principle of transparency as the actualization of QS. Al Imron verse 159, Accountable based on QS. Al Baqarah verse 42, Responsibility based on QS. Taubah verse 128, Freedom based on QS. Al Hujurat verse 9, and Justice based on QS. An Nahl verse 90 can be applied even though it is still simple terms.

Keywords: Corporate Governance, Islamic Perspective, Ma'had Tahfidz

Abstract

Penerapan Corporate Governance sangat penting karena dapat menjaga kelangsungan tata kelola yang sehat dan kompetitif dalam jangka waktu yang lama, serta memperkuat kepercayaan investor, pemegang saham, dan pemangku kepentingan lainnya. Pentingnya menganalisis penerapan corporate governance dalam perspektif Islam pada Ma'had Al-Muqoddasah Litahfidhil Qur'an di Kabupaten Ponorogo agar sesuai dengan nilai-nilai Islam. Hasil penelitian menemukan bahwa tata kelola Ma'had Al-Muqoddasah Litahfidhil Qur'an didasarkan pada prinsip Transparansi sebagai aktualisasi QS. Al Imron ayat 159, Akuntabel berdasarkan QS. Al Baqarah ayat 42, Tanggungjawab berdasarkan QS. Taubah ayat 128, Kebebasan berdasarkan QS. Al Hujurat ayat 9, dan Keadilan berdasarkan QS. An Nahl ayat 90 ini dapat diterapkan meskipun masih secara sederhana.

Kata kunci : Tata Kelola Perusahaan, Ma'had Tahfidz, Perspektif Islam.

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INTRODUCTION

Until recently, Islamic boarding schools were thought to be exclusive and inaccessible to modern management. Since there are still many natural and conventional leaders and government in pesantren or Islamic boarding schools. Both pesantren growth and the process of coaching future leaders, as well as financial management, lack a normal and lasting form. In Indonesia, the growth of Islamic boarding schools were still limited to the enhancement of educational support services, rather than the development of the framework or management of Islamic boarding schools.

Furthermore, the society does not dismiss the pesantren. Since good governance is one of the most critical aspects of pesantren management. If financial management is not good in an organization like a pesantren, it can lead to serious problems. All must be done neatly, properly, orderly, and consistently according to Islamic teachings. The procedures must be followed meticulously and not haphazardly. In Islamic teachings, this is the most important concept. In a hadith narrated by Imam Thabrani, Muhammad SAW said "Indeed, Allah loves people who do their work in Itqan (righteousness, direction, clarity, and completeness)" (HR Thabrani).

In reality, since pesantren are self-help institutions and non-profit organizations, financial management in Islamic boarding schools is not overly complicated for those with money. Transparency, accountability, responsibility, independence, and fairness must all be present in order to establish good governance for pesantren. Accountability and transparency are required in all organisations, including government, industry, and non-profits. Given the fact that every organization has both internal and external connections. Religious life seems to be a separate realm that does not necessitate transparency and accountability in the context of financial statement.

The Islamic boarding school Ma'had Al-Muqoddasah Litahfidhil Qur'an Ponorogo was chosen as the subject of this study because it is one of the few boarding schools in Ponorogo, Indonesia, that is funded by several business units as a self-reliance model of governance and has 915 students. As a result, good management is needed. This study is critical in order to improve transparency and accountability at the Ma'had Al-Muqoddasah Litahfidhil Qur'an Ponorogo Islamic boarding school, so that finances are transparent and comprehensive. Since accounting is used as a tool for transparency and accountability, religious identity, especially Islamic identity, is promoted through Islamic boarding schools.

An Islamic boarding school's reporting its management would be influenced by good governance. The Islamic institution will achieve good performance with good governance, and the reporting given in the Ma'had Al-Muqoddasah Litahfidhil Qur'an Ponorogo Islamic boarding school will also be well manage. It is deemed necessary to conduct research in light of the foregoing background. Theoretically, research is helpful in the implementation of good governance, especially in Islamic boarding schools, and more specifically in the application of good governance principles in Islamic boarding schools.

LITERATURE REVIEW

Corporate Governance. Governments, international bodies, professional societies, and scholarly literature have all defined board of director responsibility as a major problem in

corporate governance. Since boards of directors have considerable influence in corporations, it is argued that they should be held responsible for their decisions (Keay, 2015). Since knowledge is available for a variety of time periods, the corporate governance analysis in consist of first variations may be used to monitor the individual effect or the unobservable heterogeneity of the firms. Second, when the error term is associated with any of the explanatory variables through instrumental variables, it helps to minimize endogeneity by preventing bias in the ordinary least square regression coefficient (Asensio-López et al., 2019). The implementation of Islamic Corporate Governance (ICG) in various dimensions and indicators is expected to increase the performance of MSMEs and the welfare of its stakeholders. The results of empirical analysis show that the implementation of ICG in various dimensions is not effective in improving the performance of MSMEs. The impact of implementing ICG is relatively small (Ghoniya & Hartono, 2014). The same hope is for Islamic institutions to strengthen their implementation of Islamic Corporate Governance so that their efficiency improves.

Corporate Governance at Islamic Boarding School. One of the Islamic Boarding School namely Bahrul Ulum Islamic boarding school has implemented Tawheed in the organizational structure. The principle applied in Bahrul Ulum is to improve equity in management at Bahrul Ulum (Hasib et al., 2017). The implementation of the principles of good corporate governance at the As-Syafi'iyah Islamic Boarding School is good enough. This is evidenced by the increasing of development of Islamic boarding schools. Suggestions for pesantren are to further optimize the independency principle for the success of pesantren in the future (Oktafia & Basith, 2017). More studies need to comprehend the characteristics of boarding school administration in terms of sharia compliance in controlling, taking responsibility for different operations, social funds, and their businesses. Islamic boarding school of Al-Amien Prenduan's and construction are not completely implemented; there is currently 38 percent of unmanageable Waqf land that has become vacant due to a lack of human resources. While Al-Amien Islamic Boarding School Prenduan still lacks reporting and financial requirements, the report has been aligned with the protocol (Pranata, 2019).

As in Islamic institution, accountability refers to the ability of enterprise management to respond to questions from stakeholders about the different operations that BMT La Tansa Ponorogo undertakes. Transparency refers to the provision of reliable customer information (Anggara & Hastuti, 2017). The good corporate governance principles in Shariah Bank "X" as Islamic Institution had been well applied in compliance with existing regulations and included four characteristics owned by Rasulullah, namely: shiddiq, tabligh, amanah, and fathanah. The good corporate governance values in Shariah Bank "X" had not been applied optimally in accordance with Islam's viewpoint (Fitriyah & Nimah, 2015). The size of the board and the consistency of the audit have an effect on financial information disclosure, and corporate governance processes are interdependent. These findings indicate that financial transparency has a major effect on board size and audit quality alone (Jarboui & Kachouri, 2017). The development of processes to manage ethical issues and implement control mechanisms that aim to improve business credibility and ethical conduct is the most important business ethics topic from the perspective of corporate governance in Islamic institution (Arunachalam & McLachlan, 2015).

This previous research is critical in order to improve transparency and accountability in Islamic boarding schools, allowing for transparent and detailed financial reporting. Religious identity, especially Islam through Islamic boarding schools, is rarely a special concern in

practice or science studies since accounting is used as a tool of transparency and accountability. An Islamic Boarding School's reporting would be influenced by good governance. The Islamic institution will achieve good success with good governance, and the reporting given will also be good. The issue of how the Ma'had Al-Muqoddasah Litahfidhil Qur'an Ponorogo Islamic Boarding School implements good governance principles was addressed.

RESEARCH METHOD

With a qualitative approach, this study aims to get an in-depth portrayal of the commitment of corporate governance in Ma'had Al-Muqoddasah Litahfidhil Qur'an Ponorogo. The study of deciphering the context that underpins participant behaviour, describing the history and dynamic experiences of exploration in order to distinguish types of knowledge and phenomena. This method entails studying the phenomenon of subjects' mental worlds as seen by their behaviors and thoughts in order to deduce the context compiled by the subject around daily events. By not avoiding interpretation and creating conceptual schemes, the researcher attempts to explain the subject from the subject's perspective.

The type of research used was a case study in the sense that case studies are studies in which research objectives in the form of people, events, settings, documents, and objectives are examined in depth as a whole, according to the background or context of each, with the goal of understanding the various relationships that exist between the variables. The Ma'had Al-Muqoddasah Litahfidhil Qur'an (Islamic Boarding School) Ponorogo, specifically in Nglumpang Village, Sub-District of Mlarak, Ponorogo Regency, East Java, is the site of this study. The study was conducted with multiple managers from July to September 2020. Ustadz Mulyono as Head of Al Muqoddasah Elementary School, Ustadz Mashuri as Head of Al Muqoddasah junior high school, Ustadzah Dewi Sita: boarding school administration staff; Ustadz M. Qolbuddin Umar Tensat Feno: staff in nurture of students, and Ustadz Heikal Yanuarshah Ibadillah as a director of Ma'had Al-Muqoddasah Litahfidhil Qur'an (Islamic Boarding School) Ponorogo are become this research informants.

Data can be gathered from both primary and secondary sources. Journals and textbooks provided data for the analysis. The data for this study came from two main data sources: the manager of the Ma'had Al-Muqoddasah Litahfidhil Qur'an and the manager of the Ma'had Al-Muqoddasah Litahfidhil Qur'an. The information gathered is in the form of interview transcripts. Books about corporate governance relevant to Islamic boarding schools, as well as other journals and books that support this study, can be found in the library. After gathering data, the next step is to analyze it (Ahyar et al., 2020). In qualitative research designs, the steps in analyzing data were used to analyze Creswell's data.

RESULTS AND DISCUSSION

Profile of Ma'had Al Muqoddasah Litahfidzil Qur'an. K.H. Hasan Abdullah Sahal planned to build Ma'had Tahfidz Al Qur'an while studying in Madinah Al Munawaroh. The founder observed the Qur'anic Tahfidz movement in both new and old buildings in Mecca and Madinah. Based on his observations of the Tahfidz Al Qur'an movement in Makkah and

Madinah, he planned to create Islamic boarding school. Eventually, the urge to found Ma'had Tahfidz Al Qur'an arose. K.H. Hasan Abdullah Sahal returned to Indonesia after finishing his studies in Madinah and Egypt. He conducted comparative studies and observations in the Tahfidz Al-Qur'an Islamic boarding schools around Java before understanding his values.

On October 18, 1992, Ma'had al-Muqaddasah was created. Teachers of tahfiz al-Quran education are Ma'had Tahfiz al-Quran graduates from different parts of Indonesia. Malang, Kudus, Jepara, Pati, Sulawesi, Bogor, Demak, Purwodadi, and others were among the are studied in the Arabic Language and Science Institute (LIPIA) Jakarta, Perguruan Tinggi Ilmu al-Quran (PTIQ) Jakarta, the Institute of Al-Quran Sciences (IIQ) Jakarta, University Muhammadiyah Yogyakarta (UMY), Malang Brawijaya University, Darussalam Institute of Islamic Studies (ISID Gontor), Al-Azhar University Cairo Egypt, Turkey University, Madinah International Islamic University al-Munawwarah, and others. Al-Muqoddasah also provided structured education as part of the Tahfidz scheme, which included: the primary school first opened its doors in 1994. In the year 1999, a junior high school was built. In the year 2010, a high school was built. The Ma'had al-Muqaddasah is a Quranic generation-focused private Islamic education institution.

KH. Hasan Abdullah Sahal said, the effort to meditate the intellectuals was more difficult when compared to insulting the students. If students teach students, it is enough to provide knowledge. Meanwhile, intellectual singing is the formation of character which is a very long process - which in my language, needs to be created.

The practice of memorizing the Qur'an in groups with peers is based on tahfidz teachers' methods for enhancing the standard of santri memorization. Where the tahfidz instructor must be able to direct, assess, and supervise the students in order for them to always memorize and develop the consistency of their memorization of the Qur'an in Ma'had Al Muqoddasah Litahfidzil Qur'an, Nglumpang, Mlarak, Ponorogo (Budiman & Ramadhan, 2019).

Ustadz Heikal Yanuarshah Ibadillah told about Vision, mission, and the values of Ma'had Al-Muqoddasah Litahfidhil Qur'an; Management policy of Ma'had Al-Muqoddasah Litahfidhil Qur'an; Code of ethics and attitude orientation of students, ustadz, and the management at Ma'had Al-Muqoddasah Litahfidhil Qur'an; The general policy of handling a conflict of interests at Ma'had Al-Muqoddasah Litahfidhil Qur'an; The policy at handle the violation at Ma'had Al-Muqoddasah Litahfidhil Qur'an; Policy about protection of the student's education quality; Transparency policy at the management and the activities at Ma'had Al-Muqoddasah Litahfidhil Qur'an; Internal quality management system; and A policy of set up the goods and services at Ma'had Al-Muqoddasah Litahfidhil Qur'an.

Corporate Governance in Islamic Boarding School. Along with the times and demands from the community to further develop teaching and education activities provided, according to Ustadz Heikal Yanuarshah Ibadillah, Head of Ma'had Al-Muqoddasah Islamic Boarding School said that the establishment of Ma'had Al-Muqoddasah Islamic Boarding School aims to make collaboration between Qur'an memorization and teaching also education not only informal but also formal model which is integrated with modern boarding schools model. Good internal control can be used as an effort to apply the principles of good corporate governance well. The vision is : educated, faithful, piety, achievement, able to read-memorize-understand Al-Quran and have good character. Motto Ma'had Al-Muqoddasah: Menyantirkan Intelek, Mengintelekkan Santri. According to Ustadz Heikal Yanuarshah Ibadillah, there are five principles in corporate governance where is integrated with Ma'had Al Muqoddasah.

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Transparency. In this research there are several things that want to be revealed related to this principle of openness, which is related to information and policy based on Q.S Ali-Imran verse 159. The thing to be studied is how pesantren can carry out the principle of openness through information indicators and policy indicators, so that from this research it can be seen whether the application of the principle of openness at Ma'had Al-Muqoddasah Lita'fidhil Qur'an Islamic boarding school in Ponorogo has gone badly, well enough, or very well. The important question of whether corporate governance affects the transparency of financial information, if so, whether reporting transparency can affect the mechanisms of corporate governance, the interaction of internal- external governance mechanisms and also provides evidence that corporate governance mechanisms are interdependent (Kachouri & Jarboui, 2017). The Islamic Boarding School is established and encourage people to participate in education to succeed in completing compulsory nine-year basic education; instil the values of democracy, nationalism and transparency in order to make education as a vehicle for the development of science and technology, iman-taqwa and unifying the nation.

Accountability. In the principle of accountability in this study also used two indicators, namely the structure of the pesantren and the pesantren system. The implementation of the accountability process, the pesantren that is managed can run correctly, measurably and still be able to accommodate the interests of all stakeholders and the interests of the pesantren itself (Ibadillah, 2018). Based on viewpoints of QS. Al-Baqarah verse 42, accountability is one of main pillars. To cover up its weaknesses, Islamic boarding schools must implement a modern management system, one of which is a good, and accountable quality assurance system, even though all Islamic boarding schools have actually implemented a quality assurance system and have formulated their own quality standards (Fithriyati & Trihantoyo, 2018). The framework must assist in identifying different accountability mechanisms that can be subjected to, and thus help in avoiding the pitfalls of multiple accountabilities, and accountability gaps. Accountability mechanisms can have different functions and this may not complement each other (Keay, 2015).

Responsibility. In this study, on the principle of responsiveness that is used as an indicator there are two, namely indicators of pesantren's responsibility to the community and its environment or commonly referred to as corporate social responsiveness (CSR) and compliance with applicable regulations (compliance). The principle of responsiveness that is applied, should comply with the laws that apply and also what needs to be implemented in the principle of responsiveness is regarding the implementation of responsibility to the community and the environment, so that the continuity between Islamic boarding schools and related stakeholders and the environment is established based on viewpoint of QS. At-Taubah verse 128). The total quality service implemented in Islamic boarding schools must begin with changes in organizational culture within the boarding school (Baharun, 2017). In other words, a paradigm shift and mindset are needed in managing and managing pesantren education institutions, ranging from ordinary things to extraordinary aspects of changes in the structure, responsibilities, procedures, processes and resources in Islamic boarding schools. Accountability is the interaction between processes and measurements that aim to explain relationships by underlining the transparency of their responsibilities. In particular, effective gratification of people's desires related to the school's ability to manage, be responsible, economic and socio-environmental responsibilities (Salvioni & Cassano, 2017)

Independency. In the principle of independence that will be examined in this study, also refers to several indicators as well as other principles used by indicators to measure them.

For the principle of independence, the indicators used are external party indicators and internal boarding indicators. The principle of independence applied by pesantren in this study, can be reflected in each organ in the pesantren not dominating each other or no intervention from outside parties. This is so that the management of Islamic boarding schools is free from influences from both external and internal parties based on viewpoint of QS: Al-Hujurah verse 9. Efforts made by Islamic boarding schools in shaping the independence of students, namely Islamic boarding schools provide freedom for students to form independence in organizing (Ssanusi, 2012).

Fairness. For the fairness principle, only one indicator is applied, to measure the extent to which the application of the fairness principle in the Ma'had Al-Muqoddasah Litahfidhil Qur'an Islamic boarding school. The indicator that is used as a measure is the stakeholder indicator. According to this principle the boarding school when carrying out its activities must pay attention to the interests of santri guardians, other stakeholders and all those involved in it based on the principle of equality and fairness based on viewpoint of QS: Al-Maidah verse 8 and QS. An-Nahl verse 90. Construction of Social Fiqh which was successfully initiated and implemented that can be used as a reference for the practical curriculum to realize the three main agenda of Islamic education above, namely faith, fairness, and social welfare.

The implementation of Corporate Governance by Ma'had Al-Muqoddasah Litahfidhil Qur'an Ponorogo will make it easier for this pesantren to be successful in achieving the objectives set based on the principles of good governance. High enthusiasm in building Good Corporate Governance so as not to lose momentum. This research relevant with the implementation of CG on Islamic Boarding School research. At the As-Syafi'iyah Islamic Boarding School, the application of good corporate governance principles is adequate. This is demonstrated by the growing number of Islamic boarding schools. Suggestions for pesantren include further optimizing the independence principle in order to ensure pesantren's potential performance (Oktafia & Basith, 2017).

There are complaints that the results obtained from the implementation of Corporate Governance are still not appropriate and indications that the Corporate Governance model adopted from anywhere needs to be paid based on the local conditions of Islamic institutions in Indonesia. Likewise in the implementation of ethics or values. Because the ethical standards of each society in certain matters are not the same, so it is necessary to emphasize it according to their respective environment. The most important corporate governance topic from Islamic perspective in an Islamic institution is the creation of processes to handle ethical problems and enforce control structures that aim to enhance business integrity and ethical.

CONCLUSION

The Ma'had Al-Muqoddasah Litahfidhil Qur'an depends on the standard of straightforwardness as the realization of QS. Al Imron verse 159, accountable dependent on QS. Al Baqarah verse 42, responsibility dependent on QS. Taubah verse 128, freedom dependent on QS. Al Hujurat verse 9, and justice dependent on QS. An Nahl verse 90 can be applied despite the fact that it is as yet basic term. The Ma'had Al-Muqoddasah Litahfidhil Qur'an Ponorogo is focused on corporate governance concepts and follows several focus pillars of the corporate governance profile profile, which are mentioned below. The findings show that corporate governance is a key factor in explaining the success of Ma'had Al-

Muqoddasah Litahfidhil Qur'an Islamic Boarding Schools Ponorogo. Further research is needed to explain the application of good corporate governance principles at Ma'had Al-Muqoddasah Litahfidhil Qur'an Islamic Boarding Schools Ponorogo.

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