

THE GOVERNANCE TYPE OF PONDOK PESANTREN'S BUSINESS UNIT AND MAQASHID SHARIA PERSPECTIVE

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ABSTRACT

Governance is related to set rules include accountability and control among principal, stockholder, executive of organization and stakeholder. Numerous studies of governance relied on business, financial institutional and public sector. This study was conduct in three Pondok Pesantren (PP) which had multibusiness. Characteristic of PP multibusiness has multi activities and resources like traditional school (diniyah) education institution from play group until university, social sector, and business unit. This study aims to explore the governance type of business unit on them. This research used qualitative study with multiple case studies approach. It finds that there were seem different characteristic with pillars of good corporate governance (GCG). But from maqashid sharia view, it seems supports good governance.

Keywords: Governance, Pondok Pesantren, Business Unit, Maqashid Sharia

INTRODUCTION

Governance is a set of rules that form the relationship between shareholders, executives, creditors, governments, workers, internal and external stakeholders on their rights and responsibilities (Dewi 2012; Ahmar 2013). Regulation of Bank Indonesia (RBI) Number 11/33 / PBI / 2009 stipulates five pillars of *good governance* banks and sharia businesses are: transparency, accountability, responsibility, independence and fairness.) Good governance adjusts to the structure, culture, systems and norms, ethics and local wisdom. As an example of researching the governance of Islamic financial entities (Safieddine 2009), governance and performance determinants for the public sector (Kamal, Romle, and Yusof 2015), family governance (Ahmar 2013).

Pondok Pesantren (PP) or Pondok pesantren as da'wah institutions have formal, informal and non-formal education. The institutions ranging is from kindergartens to higher education, social institutions such as amil zakat, waqf institutions and businesses (multi business) with millions and even billions of turnover. Pondok pesantren have become multi-social and multi-business organizations. This condition makes Pondok pesantren more self-sufficient and independent in the management.

This multi-business model of Pondok pesantren require a typical governance model with different characteristics of culture, values, norms and leadership from companies, the public sector, or social organizations. Meanwhile, multi-business Pondok pesantren involve shareholders, fund managers (executives), beneficiaries of funds (users), and other stakeholders.

Mainstream research about governance is in both private and government companies (Dewi 2012). Several studies have examined and researched typical governance including *family governance* (Ahmar 2013), waqf management governance (Huda et al 2014) and Islamic bank governance (Safieddine 2009). The differences in agency relations in ownership and control require governance development. Choudhury and Hoque (2006) have examined that there are differences in the concept of governance in the perspective of sharia and *mainstream*.

Safieddine (2009) argues that Islamic banks have agency relations that are different from conventional banks including differences in ownership relations and credit/lending contracts and profit-oriented controls and sharia compliance. Credit contracts based on interest differ substantially from sharing contracts or other Islamic lendings. The difference in contracts results in difference control over lending operations. Kamal, Romle, and Yusof (2015) have identified good governance and performance for the public sector including leadership, relationships between stakeholders, monitoring, accountability, strategic management, and risk management. Governance performance includes economy, effectiveness and efficiency. Types of governance, contingencies have organizational characteristics because good governance takes into cultural factor, value and local wisdom (norms). From this argument, pondok pesantren's multi-social and multi-business had been a unique type of governance. And so how the type of governance of business unit in the PP. This topic of pondok pesantren's business unit is rarely explored especially in studying of governance are

On the basis of several studies above the research aims to explore the type of business governance in Pondok pesantren and its maqashid shari'ah perspective. This research method uses multi case studies. Pondok pesantren which is the site/object of this research has organized classical non-formal/informal education and non-classical as well as formal education to the university level. This research chosed three Pondok pesantren as research sites with criteria for Pondok pesantren or pondok pesantren (PP) was led by the founders (current leader are founders/first generation) then Pondok pesantren or pondok pondok pesantren (PPD) that was led by the second generation namely the founder's son (leader/mudzirul ma'had is currently the son of the

founder/second generation) and the last is Pondok pesantren or pondok pondok pesantren (PPA) led by the third generation, the grandson of the founder (the current leader is the founder's grandson/third generation). The three PP criteria greatly influence the characteristics and dynamics of leadership, and the management of its business in the first, second, and third generations.

Research analysis compares principles, elements and characteristics of governance that are applied to Pondok pesantren business. Furthermore, research analyzes the type of Pondok pesantren business governance in the maqashid sharia perspective there are, safeguarding religion, soul, mind, regeneration, and aset that brings benefit.

GOVERNANCE IN SHARIA PERSPECTIVE

Al Qur'an in Surah Al Ahzab: 21 which means

"Indeed, there is (in) the Messenger of Allah is a good paragon for you (ie) for those who expect (mercy) Allah and (the coming) the Day of Judgment and those who remember much of Allah"

Al Buraey (2002) states that the implementation of governance inspired by the paragon of Rasulullah, there are, its mandate in matters and positions, and avoiding conflicts of interest, deciding cases with discussion or musyawarah based on sunnah, transparency and integrity in leadership. There are three parameters of a product/policy to fulfill sharia compliance (Sahroni, 2018) free from transactions that are prohibited, including riba, gharar, ihtikar, bai'an najasy, two-in-one, maisir (gambling), riswah (bribery), buying and selling of receivables and object of contract is not halal, the product is in accordance with the sharia contract, and For keeping Islamic dads in applying muamalah that is working professionally.

INTRIDUCTION (TA'ARUF) WITH PONDOK PESANTREN

Pondok pesantren start with a person who has good religion (*Kiai, Buya*) who teaches religion in a place of worship (musholla) and is followed by students who are increasingly growing. The students (*santri*) who participated were those came home and there were those who resided in the learning place of religion. Over times, the increasing number of students, Kiai made a place for the students' dormitories and grew to be called Pondok pesantren. The term Pondok pesantren is known on Java, while Madura knows it for the actual term is from Arabic funduq. Whereas, in Aceh Pondok pesantren is known as Dayah and surau in Minangkabau.

The tradition of teaching Pondok pesantren is generally informal and traditional, there is no sign of graduation/diploma. In the Pondok pesantren environment, it is known as syahadah (graduation sign from Kiai and also the authority of teaching) when a book has been completed and has been tested. But based on the needs and demands of the society in order to Pondok pesantren remain in the community and maintain the characteristics of Pondok pesantren, so that Pondok pesantren education develops into formal education from the preparation level of to college (*ma'had aly*). The combination of these two methods makes Pondok pesantren education can produce graduates who have advantages compared to other general/formal education.

Currently PPR stands majestically on an area of about 1.5 hectares. It is still under the leadership/director of the founder. The model of education integration with entrepreneurship is performed by identifying and classifying students with entrepreneurial interests by being directly involved in practices and even businesses starting from production, distribution and sales. Business units are involving santri include agriculture, fisheries, plantations, agroponics, carpentry, ranch, cooking, sewing, and catering. PPR has a growing business with multiple businesses with a turnover of IDR. 6-7 billion per month. PPR makes two institutions, namely Bina Insani Foundation for boarding school, education, social and religious institutions and Rijan Dinamis Selaras Limited Company (PT RDS) for its business holding.

Table 1 : Composition of Bin In Foundation and PT RDS

Name	Bin In Foundation	PT RDS
KH MS	Chairperson	President Comissioner
Hj. AK	Pembina	Commissioner
H. AMF	Chairman of the Supervisor	President Leader
H. FR	Chairman of management	Leader of Development
MSL	Chairman I management	
MHY	Chairman II management	Leader of HR
H. MAR	Secretary I	Secretary
H. AHM	Secretary II	Leader of Sharia Supervisor
H.MMN	Treasurer I	Leader of Finance
HQY	Treasurer II	Leader of Operation

Then, PPD organizes salafiyah education and formal education. PPD as a boarding school that develops Islamic learning and formal education institutions also builds businesse developing in multi-business. There were 12 businesses recorded by PP. All businesses under PP are institutionalized in three Limited Liability Companies in 2014-2015 Hotel Business under PT DAH, 12 trades under PT DAA, and travel under PT BHS.

Furthermore, PPA makes Pondok pesantren management with all assets, institutions and resources based on waqf principles. The waqf principle is an asset that cannot be owned (individually) a leader or anyone including by its generation (dzurriyah). They positioned and being positioned, acted and being acted as nadhir namely managing. Institutions and organs in the PP include the Islamic Hospital Foundations.

CHARACTERISTIC OF PONDOK PESANTREN'S BUSINESS UNIT

The three Objects of studying (Situs) that have been researched were pioneered by their founders by making the land, buildings and property of the founders intended for da'wah in the form of Islamic learnings. All **needs** related to learning, land, construction of facilities and infrastructure, and operations are **almost entirely from the Kiai's and family's assets**.

Multi business means that there are relatively more than five businesses and multi-fund sources. Some of the initial business funds from Kiai or leader were "invested" or more appropriately granted (hibah) to the Pondok pesantren because all of the business results were returned to the Pondok pesantren not to the Kiai. Even, when businesses are still not profitable/profit, funding subsidies are still given by the kiai so that the business cash flow still runs because the Kiai maintains the prestige so that the pesantren is not said to be unable to do business.

Interestingly, despite it has the profits, beside the profit that is retained for the sustainability and development of hotels, retained earnings are reserved for Pondok pesantren. The business profits that were distributed were not treated as dividends by Kiai but instead those were given to Pondok pesantren such as to subsidize education funds and boarding PP's building.

Furthermore, how the Kiai section which is the "owner" when it has profit. "Dividends" are part of profits for "unknown" owners in boarding schools. Does that mean there is no profit share for the owner. There have, the profit section for Kiai merges with the part of the boarding school. This means that it is not given directly in the form of handover/transfer of money but in the cash of the Pondok pesantren. The part will be received when the Kiai goes to conduct the da'wah, all transportation, accommodation, and everything else is financed from the cash of the Pondok pesantren which is actually the right of the Kiai but it is kept in the cash of the Pondok pesantren. This matter is unknown by many people who consider the life of Kiai and his family are from Pondok pesantren. Whereas it is on the contrary, that the Kiai's property, the portion of operating profit for Kiai as the owner even since the beginning of the wealth/assets of Kiai was handed over to the Pondok pesantren. New community funds flowed in the form of zakat, donations/infaq and waqf when Pondok pesantren developed.

Business for Pondok pesantren is like a demand and must be oriented to the interests of education and social, not just business to get gain. Social orientation is not merely paying zakat from the profits but more than that is also Shodaqoh/charity. As it is reflected in the agreement stipulated by PT RDS PPR that each type of business either alone or in partnership (syirkah) must distribute the net profit sharing into three, namely the owner of the share = 55%, Management = 35%, Infaq = 10%. This finding is consistent with Al Buraey (2002) stated that a part of profit should be allocated for zakat and shodaqoh. Zakat allocation had been utilized for distributing and empowering dhu'afa (Alim 2015).

The other developments are also Pondok pesantren that come from banks because of the (certain) market demand, including among alumni who are scattered throughout the country, thus it is requiring funds. Bariklana mineral water products from PPA include obtaining financing funds from Islamic banks for the construction of offices and factories. PPA pioneered the business based on mutual cooperation in capital extracted from all elements in the Pondok pesantren by forming the cooperation. The development of further capital is from the funds of institutions under the foundation, either from educational institutions, or the foundation organ which is currently the highest proportion. Funds from institutions and foundation organs are "invested" solely to enliven businesses and maintain business orientation.

Grant (hibah) shares are also given to people who have contributed to the Pondok pesantren according to their services. Profit sharing for the founders and successors who have been passed away is for Pondok pesantren so that even though they have passed away they can still shodaqoh in real form not only shodaqoh (waqf) which is inherited and developed by his successor. This model imitated (*ittiba'*) from Rosululloh SAW companions, Sayyidina Ustman bin Affan in which his inheritance by his successor and the State is kept in the Bank, for building the hotel occupied by the pilgrims so that the property were growing and the results by the government are used to improve Hajj services.

On the other hand, this stock investment model is clear between personal and business assets. This principle is held by the ranks of managers including the Kiai Council which is the Kiai with the nasab (generation) of the founders remembering the message of the teacher and their parents, and grandfather. Here is the founder's will (Warkat 2016: 8)

"To always take care of children, must have an investment, and be able to differentiate between Pondok pesantren rights and private rights. Distinguishing between private property and property of the Pondok pesantren, not to be mixed. It's better for our personal money that is included in the Pondok pesantren than it includes in ours. "

Recognition But as far as the informants from PPD stated that all proceeds (profits), by Abuya's orders, deposite to the Pondok pesantren to help education/the Pondok pesantren, was not deposited to Abuya, the explanation of the UUD informant

"Actually, I tell you ustadz (researcher) that, the whole business is actually for the independence of the Pondok pesantren, so the family does not take advantage of the entire business, only the distribution is just aformality for the terms (deed). But the point is that all business units invested to the Pondok pesantren for education."

GOVERNANCE CHARACTERISTIC AND MAQASHID SHARIA

A business oriented towards supporting education of Pondok pesantren which is a means of da'wah in order to preserve religion. The growth of soul and attitude is the culture of Pondok pesantren that are embedded and instilled by the founders who are their

parents, grandfathers, and/or teachers. The boarding school is a manifestation of charity da'wah for the first and foremost goals. Funds are a necessity and certainty. The business was taken by the Kiai /founders of PP from the results of the study shows that it must develop and be developed but not profit oriented but rather da'wah, *social, education oriented*. This form of orientation is reflected in all of the benefits to support, fulfill educational needs, and help students (santri).

The following is a matrix type of boarding school governance based on elements of the governance provided with the modification of term accordance with the local habitude or wisdom especially for their multi-business.

Table 2: Pondok pesantren Governance Characteristic Matrix of Multi Soacial Business

No	Disclosure	PPR	PPD	PPA
1	Profile of Islamic Boading School Organization	X	X	X
2	Profile of Social Organization	-	X	X
3	Profile of Business Organization	X	-	X
4	Syariah Supervisory Board (SSB)	X	-	X
5	Duties and Responsibilities SSB	-	-	-
6	Shariah Compliance Control	X	X	X
7	Handling Conflicts of Interest	-	-	X
8	Application of Compliance Function	X	X	X
9	Financial Transparency (Internal)	X	-	X
10	Internal Audit Function	-	-	X
11	External Audit Implementation	-	-	-
12	Financial Policy	-	-	X
13	Application of Organizational Ethics/Morals	X	X	X
14	Relations with Stakeholders	X	X	X

Table 2 shows that the development of Pondok pesantren governance along with the generation to generations is getting better. In the third generation of PPA, the elements of governance are getting better. In the PPA led by the third generation, almost all elements of governance exist and only external audits have not yet been implemented. However, in PPR, which is first generation (founder) has implemented the Sharia Supervisory Board both the roles and functions of the boarding school business and Pondok pesantren. This findings support safieddin (2009) model for shariah governance should have sharia supervisory board or function.

Some elements of governance that are applied to the three types of Pondok pesantren (PPA) above include profile of the organization even though the clarity level of the job description and function are different (accountability). A clear description of the function has been applied in PPA (third generation). Another element that has been determined by the three types of Pondok pesantren is Islamic compliance control. As it has been explained above, the Sharia Supervisory Board has not yet been implemented but this does not mean that there is no role and function of sharia compliance. As a Pondok pesantren, sharia compliance and attitudes are a principle that must be upheld and applied even though no institution is established.

And also, for the element of implementing organizational ethics/morality, the three sites have applied ethical/morality principles. The principle of morality supports the implementing principle of compliance. Attitude and morality held by Pondok pesantren are obedience to the teacher and truth. This principle is part of dedication (khidmah) and is a historical journey and tradition of Pondok pesantren in general. AFT's Speaking, The Chairperson of the Kiai Council and Leader of the PPA are the generation

“The principle is ready for those who do not understand the history, they will not understand dedication, because those who are entrusted with ummah's money are not personal money, because the money is from SPP and the written assets are waqf they all belong to umma if there is a debate in the santri manners/attitudes and the kiai cannot, the complaints must be heard but those still do not eliminate adab, I as a 3rd generation, many of my teachers are also as the managers under me but still obey his students his teacher was, therefore the debate is decisive in the opponent's decision with face to face behind, sometimes also sending WA, and the founder must know and understand in order to be helped to remind so that there are no fatal errors.”

He as the third generation realized that he was the founder's grandson but also as a student/santri from the teachers who became his father's santri even his grandfather. They are old and as age as his father. On the contrary, for the religious teachers who became his teacher also placed themselves in his position as the son of his teacher so that he still looked on the leader as his teacher. The relationship between teacher and student in the tradition of Pondok pesantren will not be interrupted until his generations. The tradition is very coloring governance and policy, and problem solving both in the Pondok pesantren and the businesses managed by the Pondok pesantren, based on the principle of adab/attitude to the teacher but also place himself as the leader/founders.

Furthermore, the principle of transparency on financial governance in Pondok pesantren that is managed by founders and second generation is still not fully implemented. Basically the application has been implemented but the financial report was immediately reported to the leader by the financial reports statements administrators of each unit in the boarding school including its business. It is different with the third generation of Pondok pesantren, remembering the leadership position of the

unit with the above leaders, the procedures and transparency of financial reports as well as the reports of activities and performances are coordinated by the supervisory unit. As it has explained by USy informants from PPA

All parties who manage must provide a report because it is the rule of the Kyai Idris, all financial reports are reported every 1st of every month (hijriyah). All reports are more than 100 reports. He further explained

Yeah, it is actually a standard about the fairness of the yearly, I often go to the party that the business non-unit is examined, if the unit is difficult because in mudir (head of the unit) and sometimes there is something that is not feasible like buying rice packs for teacher meetings, yeah we can negotiate it and give a note if it is not feasible, if the business unit is easy, it also easily monitor the supply of the initial and final items and notes.

Problems in the implementation of financial report transparency include the lack of resources and expertise of Supervisory Board personnel so that even though the financial report of each unit are orderly delivered but not optimal for review. Therefore the review process is carried out on a priority scale as the following interviews with USy informants

Yeah I am alone, one month was not finished, if I ignore the non-unit, for this unit is managed because of the worker are from outside, non-units are easier if you have problems in marhala, you just have to stay in the benun.

Actually there is no reference in the report, yes there is no standard and if the supervisor does not know the overall program, it will be difficult; the older brother is resourcers waiting for the standard of the kyai's assembling.

Based on the results of the interview, it was shown that transparency and accountability have been applied with the preparation of monthly reports, reported and coordinated by the Supervisory Board. But the limitation of the Supervisory Board members make not all reports can be checked properly, it is limited to financial reports and some even is ignored its report. This is still limited to finance, not including reports on programs, facilities and human resources. Other problems are financial reporting standards and others. The absence of financial reporting standards also results in forms of its reports among a variety of education units, waqf, and businesses. On the other hand, if the report forms standardize accounting, it becomes a problem to the units prepare financial reports because the problems of competent human resources are in preparing financial reports.

The Solution to this dilemma condition is with recruitment accounting or financial background as representative of the unit or number of reports. If it is difficult to fulfill because many factors are considered, including commitment to dedicate as well as it was conveyed by the PPA Leader above, if you do not understand the history of Pondok pesantren, it is difficult to grow the spirit of service/dedication. Working in Pondok pesantren is not just working but also must be imbued with intentions and the spirit of serving (khidmah) which is a special value of Pondok pesantren. Based on this condition, other alternatives are providing skills training who are tasked with preparing financial reporting for each unit so that financial reporting standard and evaluation are easier even though members of the Supervisory Board are limited.

Attention to the environment and stakeholders in the business context does not have a direct effect on profits, and tends to increase costs. But attention to the environment will affect the smooth running of affairs, self-security operations, and the comfortable of working. If the environment is not considered and ignored, it has the potential to disrupt operations and work comfort, it will disrupt productivity and insecurity. Therefore, attention to the stakeholder environment has implications for long-term sustainability. Forms of concern for the environment include material assistance, general infrastructure facilities, and business partnerships, growing business climate, alignments in recruitment and others.

Furthermore, relations with stakeholders in Pondok pesantren have been carried out by Pondok pesantren with the principle that Pondok pesantren must provide blessings (barokah) for the environment (stakeholder). Barokah means goodness, benefits, peace, scientific contribution, financial benefits, and welfare for the Pondok pesantren environment. Stakeholders in the Pondok pesantren environment include the community, traders, musholla, science/dzikir assemblies, parents, alumni, and village government. The blessing is felt by the community in the boarding school environment is a special characteristic of the Pondok pesantren's attention to the stakeholders. The following is the form of Pondok pesantren blessing on stakeholders.

Pondok pesantren provides the benefits of inviting people around both directly and indirectly. People around Pondok pesantren make their house for *home stay* parents/guardians when they visited santri. Traders around Pondok pesantren will be reluctant to sell goods which are prohibited for santri even though it is not forbidden for the community such as cigarettes, as Mrs. Fatmawati acknowledgment when asked about the rules of merchandise sold.

Researchers: are there any rule from the Pondok pesantren, for example, sellers around its location are not allowed to sell certain items, for example cigarettes? Mrs. Fatma replied that there was no, sir ... but I also understood that we must look after each other ... we can benefit from it, we also have to look after Pondok pesantren. Furthermore, the informant felt "I feel at ease here ... this may be due to the barokah of Pondok pesantren and zain habib not only santri, including parents too many buy something here ... especially if the student's scheduled visit ... the parents of students from outside Java arrived here, usually it's still night ... they are wives, take a shower here and stay overnight.

The business convection of PPD also establishes production relations through partnerships with tailors in the PPD environment with an agreed quality control system. The following are the results of interviews with UFq informants

In total, how many people are involved in convection, for about 30 or so ... Insyallah

They are for about 5 years and now there are 5 partners. Our raw material, our standardization, our procurement, the tailor is just sewn ... all the material from us, cloth, and yarn is also from us. There are 10 tailors in each partner, 15 people, and they work in their homes

The ways of Pondok pesantren in running their businesses are different, but the Islamic law is not different. PPR manages its business by involving students/santri, especially students of university. The involvement of santri in part of khidmah for Pondok pesantren included his business. In addition, the involvement of santri is also part of the curriculum and skills training which aims to make santri have independent provisions later in the society. For male students, they are involved in the business of producing and selling agribusiness, culinary, garment/convection businesses, and female students are involved in domestic work including production (cooking, sewing), selling online so that they complement each other. Their involvement not only improves job skills but also fosters entrepreneurial spirit and spirit as well as aspects of sharia and business ethics because the implementation of sharia and ethics are practiced directly in business.

Unlike PPR, PPD in managing its business does not involve active santri at all. The goal is that students can fully study Islamic religion and general (formal schools). Some of its businesses are managed by professionals who are experienced in their fields such as hotel marketing, and convection. Accountability that is applied is in the dimension of world and afterlife, means the whole business is directed in accordance with Allah's commands as a meaning of freeing activity from riba and gambling..... Supervision is directed to ensure that activities are in accordance with orders and accountability to Allah, and also parties that are related to Pondok pesantren include investors, founders, religious teacher, teachers, students, parents, customers, and the community. Then every fund that generates profit is also used to save religion and zakat /charity for welfare.

CONCLUSION

This research aims to explore the type of business governance in Pondok pesantren and its maqashid shari'ah perspective. This research method uses multi case studies in PPR, PPD, and PPA. Multi business means that there are relatively more than five businesses and multi-fund sources. This multi-business model of Pondok pesantren require a typical governance model with different characteristics. This observations show that business unit of Pondok pesantren should develop and be developed not merely profit oriented but rather da'wah, *social, education oriented*. This form of orientation is reflected in all of the benefits to support, fulfill educational needs, and help students (santri). The findings of the research indicate that Pondok Pesantren had an unique characteristics of business unit governance that are accountability based on khidmah, transparency with adab, and responsibility on stakeholder.

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