ACCOUNTABILITY INDEX DEVELOPMENT IN ISLAMIC UNIVERSITY: ANALYTICAL NETWORK PROCESS APPROACH

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ABSTRACT

The purpose of this study is to develop the accountability index for Islamic universities, 45 Islamic University of Bekasi (UNISMA Bekasi), as the main object of this study. A qualitative method with a constructive paradigm is used to formulate and to determine accountability for Islamic University. Analytical Network Process (ANP) is used to measure and develop the index of Islamic University accountability. The stages of this study include: 1) literature review and need assessment both to the internal and external stakeholders. Internal stakeholder consists of lectures, employees, students, and foundation. External stakeholder consists of government, users graduates, community, parents, and graduates. 2) Formulate the draft model, 3) validate the draft model by experts, 4) prepare ANP questionnaires, 5) in-depth interview with seven experts from several Islamic universities in Indonesia such as the University of Muhammadiyah Malang, University of Muhammadiyah Gresik, Tazkia Islamic Institute, and UNISMA Bekasi, 6) analyze the data by ANP, 7) data validation, and 8) interpret the result. This research found that the accountability of Islamic Universities, with the Islamic values approach, is divided into 2 (two) dimensions, khalifatul fil ard, and abd Allah. In the Khalifatul fil ard dimension, the index based on ANP score from smallest to largest is legal accountability, accountability to the community environment, economic accountability, performance accountability, and accountability to students, alumni, and employee accountability. For dimensions of Abd Allah, the largest to smallest the index based on ANP scores are Islamic character of the organizational structure, the Islamic character of employees, and the Islamic character students. The results of this research can hopefully provide the level of accountability of Islamic University, especially UNISMA Bekasi.

Keywords: Islamic University, Accountability index, Islamic values

INTRODUCTION

Accountability arises as a result of the logical consequences of a relationship between two parties where one party is given responsibility by managing resources, and another one entrusts those resources to manage them. Islamic universities, as an institution based on Islamic values, should have performed dual accountability function, namely vertical accountability (to Allah SWT) and horizontal accountability (to fellow human beings). Accountability is crucial for both profit-oriented and nonprofit oriented organizations. (Bovens, 2006) states that 1) accountability to the public is a democratic control that bridle performance, 2) accountability functions will increase public integrity, which will reduce coherence, nepotism, abuse of authority, and various forms of inappropriate behavior, 3) accountability will improve performance. Public accountability is expected to help the learning of institutions. Accountability does not only mean control but also prevents problems from occurring.

Many researchers have stated that the implementation of the principle of accountability has a positive effect on the progress of an organization. Accountability and transparency had a positive and significant impact on the interest in paying zakat (Nikmatuniayah, Marliyati, and A, 2017). Amil zakat governance will be achieved well when Amil zakat implements aspects of transparency, accountability, justice, obedience sharia principles, research also found that accountability and transparency increase zakat funds and obtained by amil zakat (Chotib *et al.*, 2018).

(Wawan, 2012) said that leadership performance, organization culture and communication, and academic services have a positive impact on the performing quality of Private Islamic University in West Java. (Ridla M. Rasyid, 2017) evaluated the performance of Islamic Universities in Yogyakarta using a balanced scorecard. The results showed that most universities have excellent financial management and efficient operational expense. The customer perspective indicates that students are satisfied with the services. The internal business perspective suggests that management had encouraged the employees to bring up their innovative ideas. Last, the learning and growth perspective indicates that universities pay attention to employee involvement in decision making. (Apriyanti, 2018) conducted research models for the Islamic University Good University Governance (GUG). In this research, there are 8 dimensions of GUG in the Islamic University which are accountability, transparency, fairness, responsibility, independence, quality assurance and relevance, efficiency and effectiveness, and nonprofit. (Apriyanti, 2018) used secondary data to create an accountability model of GUG in Islamic universities. (Siswantoro, Rosdiana, and Fathurahman, 2018) design model of accountability at *waqf* institutions in Indonesia by adopting accountability model into five dimensions that are formulated by (Coule, 2015) and (Iqbal and Mervyn, 2009). Three of those dimensions are control and conflict, the elite, purpose of a boundary (Coule, 2015), and the other 2 are sharia compliance, government, and evaluation (Iqbal and Mervyn, 2009). (Siswantoro, Rosdiana, and Fathurahman, 2018) use secondary data and primary data by interviewing *waqf* experts and experts in Islamic teaching.

The difference between this research and the previous is that this research focuses on the accountability of Islamic University. This study develops an Islamic University accountability index that can be used as a quantitative measurement to

measure the level of accountability of Islamic Universities viewed from the perspective of Islamic values. To develop accountability index in this study, researchers conducted a literature survey, stakeholder assessment needs, expert surveys, and ANP analysis

Research Questions:

(Rusdiana. A, 2013) found that most Islamic Universities were not yet accountable. Accountability is a problem and a challenge for Islamic Universities because it is related to quality assurance, competitiveness, and reputation of Islamic Universities with an Islamic identity. Community, government, graduate users, student guardians, and other stakeholders have the right to monitor a university's accountability. With a comprehensive assessment, stakeholders could determine the accountability of Islamic Universities that will motivate it to improve its accountability.

Therefore this research aims to formulate Islamic values in the Islamic accountability index at the Islamic University in particular UNISMA. Islamic universities with Islamic values can realize the spirituality of governance at the University. The index is expected to show the Islamic values of the University that can embody spirituality governance.

LITERATURE REVIEW

Accountability theory

Accountability can be defined as the relationship between two parties where one part (individual, group, government, organization) is directly or irresponsible to another party for something, whether it is an action, a process, output, or outcome (Basri, Siti Nabiha, and Majid, 2016). Accountability is also described as the responsibility of those who carry out the control process of other parties. Furthermore (Basri, Siti Nabiha, and Majid, 2016) states that accountability exists when there is a relationship between one party and another party where it is assumed that some individuals, small groups, or organizations have the right to hold responsibility for resources entrusted to the given party the trust. (Gray *et al.*, 1997) states that accountability is the fulfillment of requests or obligations to provide information about activities carried out by one party with other parties as a form of accountability. (Gray *et al.*, 1997) also states that accountability is also responsible for providing explanations to other parties.

In the perspective of the agency, accountability theory as the responsibilities of the principal and agent are described. Where the giver of trust is the principal who entrusts his resources to the agent, the agent must be responsible to the principal (shareholders) for the resources entrusted to him. The principal can examine the agent and give a sanction when the agent's answers are not satisfying.

Unlike the agency theory that the agent is the responsibility of the principal, Stakeholder theory believes that the company's accountability is the responsibility of all stakeholders, namely owners, creditors, governments, trade unions, and the public. Accountability from a stakeholder theory perspective is suitable for nonprofit oriented companies. This reasoning is based on the following thought. First, nonprofit oriented organizations usually come from the donor's willingness from the donors themselves to maximize the welfare of the community through agents. Second, because organizations and communities have various forms of relationships that influence each other (both beneficial and detrimental), the community has a vital position to make claims against the organization. (Driscoll and Starik, 2004) States that according to the agency theory, the company is a media managed by an agent that is hired by the principal to maximize profits. On the contrary, according to the stakeholder agent theory appointed by the principal, it is not only required to be responsible to the principal (donor) only (Unerman and O'Dwyer, 2006).

The Islamic view of the concept of accountability originates in the *qurán*, as explained by Allah. Allah mentions the word reckoning as the root of accountability and discusses more than six times in different verses. It is suggested that every Muslim must be responsible for his God. In the context of Islam, the obligation to Allah is represented as the Caliph that is responsible for all that has been done in the world. Stated that the view of accountability in Islam is also based on themes, namely *tawhid* and ownership(Basri, Siti Nabiha, and Majid, 2016). According to the concept of monotheism, it is stated that there is only one God that is Allah, and everything we do will be counted before God. Whereas according to the concept of ownership, that all things possessed, the earth and all of its contents are God's. Humans have objects or have personal ownership, but ownership is not absolute. Property ownership is a mandate that must be maintained and used following the will of complete owner of the item, God. This means that the replacement of these objects must be under the laws established by Allah (under sharia).

Accountability Index

Accountability index is a tool to provide a quantitative assessment of accountability practices of an entity. Stakeholders could use this index to evaluate the performance of entity accountability. This research focused on Islamic University accountability index. Accountability index will encourage transparency of information to stakeholders. In the other hand, the University that the accountability has been measured will be motivated to make improvements.

RESEARCH METHOD

This study is qualitative research with ANP approach to developing the Islamic University accountability index. First step of the research is need assessment to all stakeholders of UNISMA Bekasi by in depth interview to construct the draft model of Islamic University Accountability. Then, the model is validated by the experts outside UNISMA Bekasi. The validated model

will be the base of ANP questioners. By using this questioners, in depth interview to seven experts from several leader of Islamic University is done. ANP approach is used to scoring and establish the index of Islamic University Accountability. The stages of this study can be shown as follow:

Table 1 Accountability of Islamic University Indicators

Dimension	Accountabilty Type	Sub indicator/ Attribute	Source
Khalifatul fiil Ard	legal accountability	1. Licensing and Organization	(Dikti, 2012)(Directorate of Institutional and Cooperation Ditjen Dikti Kemdikbud, 2014)
		2. Compliance with the Law	(Directorate of Institutional and Cooperation Ditjen Dikti Kemdikbud, 2014)(Dikti, 2012)
		3. Organizational Structure	(Directorate of Institutional and Cooperation Ditjen Dikti Kemdikbud, 2014)
		1.1 Having a university establishment permit authorized by a notary and registered by the Ministry of Law	(Directorate of Institutional and Cooperation Ditjen Dikti Kemdikbud, 2014)
		1.2 Having operating license for each existing study program	(Directorate of Institutional and Cooperation Ditjen Dikti Kemdikbud, 2014)
		2.1 Having a clear vision and objectives that are in accordance with the Law on the administration of Higher Education	(Dikti, 2012), (KNKG, 2006)
		2.2 Organizing education in accordance with the applicable law	(Directorate of Institutional and Cooperation Ditjen Dikti Kemdikbud, 2014)
		2.3 Making a 20 year master plan development, a 5-year Strategic Plan, and an Annual Budget	(Directorate of Institutional and Cooperation Ditjen Dikti Kemdikbud, 2014), (OJK, 2014)
		2.4 Meeting standards quality of Ministry of Research and Technology	(Dikti, 2012)
		3.1 Having a Quality Control System that functions both for academic management, and non-academic (HR, Finance, Facilities and Infrastructure	(Dikti, 2012), (KNKG, 2006)
		3.2 Having an audit committee or Internal Control Unit	(Dikti, 2012), (OJK, 2014), (KNKG, 2006)
		3.3 Applying Meritocracy Principles and openness in the appointment or dismissal of structural positions, and promotion or demotion of staff positions to reduce collusion, corruption, and nepotism	(Directorate of Institutional and Cooperation Ditjen Dikti Kemdikbud, 2014)(Dikti, 2012)
		3.4 Clarity of functions in the organization	(Directorate of Institutional and Cooperation Ditjen Dikti Kemdikbud, 2014), (Dikti, 2012)
	Economic Accountability	1. Implementing a financial system that can be audited by external parties, both university financial reports, and foundations.	(Directorate of Institutional and Cooperation Ditjen Dikti Kemdikbud, 2014), (OJK, 2014), (KNKG, 2006), (Dikti, 2012)
		2. publication of financial statements two periods accompanied by comparability and communicated with outside parties	(Directorate of Institutional and Cooperation Ditjen Dikti Kemdikbud, 2014), (OJK, 2014), (KNKG, 2006)
		3. segmented financial report	Information (Prodi)
		4. Determining the deadline for submitting financial statements one month from the closing date	(Directorate of Institutional and Cooperation Ditjen Dikti Kemdikbud, 2014), (OJK, 2014),
		5. System for recording lecturers' income from outside the University	Information (Prodi)
		6. Disclosing University's need assets and replanting the rest more on infrastructure	Government (tax)
		7. Assigning sharia Banks as	All respondents

			transaction servers for University	
	Accountability to the Environment and Society	1.	Prioritizing the awarding of scholarships to students with Bekasi ID	User's graduates
		2.	linkage of graduates' users to the working world	Information (User's graduates)
		3.	information on graduates competency	Information (user's graduates)
		4.	information on accreditation	Information (All Information
		5.	distribution of zakat and *shodaqoh* from the institution and employees	All Information
		6.	conducting a tracer study of all graduates' user	All Information
	Accountability to the student, graduates and parents student	1.	notify the study result information	All Information
		2.	update the curriculum	All Information
		3.	facilitate the alumni information activities for the goodness of the University	Information (graduates)
		4.	provide sports, library and lab facilities to support teaching and learning process	All Information
		5.	implement an information system online based for students	All information
		6.	implement tracer study to students and alumni	All informan
	Accountability of Performance	1.	Accountability of lecturers and staff performance	Expert
		2.	Accountability of unit performance	Expert
	Accountability to employee	1.	increase the competence lecturers and employees	Informan
		2.	Providing facilitate sport utilities for lecturer and employees	Informan (lecturers and employees)
		3.	grant incentive for work informants based on government regulations	Informan (lecturers and employees
		4.	provide availability of career path for lecturers and employees	Informan (lecturers and employees
Abd Allah	1. Islamic Character for Students	1.	implement BTAQ (Recite and Write *al qur'an*)	All informan, Islamic value ((Mulawarman, Triyuwono and Ludigdo, 2007), (Basri, Siti Nabiha and Majid, 2016), (Kamaruddin and Auzair, 2019), (Iqbal and Mervyn, 2009), (Taufiq, 2015), (triyuwono, 2009)
		2.	implement Ramadhan boarding scholl for all Islamic students	All informan, Islamic value ((Mulawarman, Triyuwono and Ludigdo, 2007), (Basri, Siti Nabiha and Majid, 2016), (Kamaruddin and Auzair, 2019), (Iqbal and Mervyn, 2009) , (Taufiq, 2015), (triyuwono, 2009)
		3.	perform *shalat* for all male students together at the mosque	All informan, Islamic value ((Mulawarman, Triyuwono and Ludigdo, 2007), (Basri, Siti Nabiha and Majid, 2016), (Kamaruddin and Auzair, 2019), (Iqbal and Mervyn, 2009) , (Taufiq, 2015), (triyuwono, 2009)
		4.	separate the seat between male and female students	Expert, Islamic value ((Mulawarman, Triyuwono and Ludigdo, 2007), (Basri, Siti Nabiha and Majid, 2016), (Kamaruddin and Auzair, 2019), (Iqbal and Mervyn, 2009) , (Taufiq, 2015), (triyuwono, 2009)
		5.	implement worship practice for Islamic students	All informan, Islamic value ((Mulawarman, Triyuwono and

			Ludigdo, 2007), (Basri, Siti Nabiha and Majid, 2016), (Kamaruddin and Auzair, 2019), (Iqbal and Mervyn, 2009) , (Taufiq, 2015), (triyuwono, 2009)
		6. grant full scholarship for hafiz and hafizah	Expert, Islamic value ((Mulawarman, Triyuwono and Ludigdo, 2007), (Basri, Siti Nabiha and Majid, 2016), (Kamaruddin and Auzair, 2019), (Iqbal and Mervyn, 2009) , (Taufiq, 2015), (triyuwono, 2009)
		7. improvement of the quality of Islamic-based student activity units	Expert, Islamic value ((Mulawarman, Triyuwono and Ludigdo, 2007), (Basri, Siti Nabiha and Majid, 2016), (Kamaruddin and Auzair, 2019), (Iqbal and Mervyn, 2009) , (Taufiq, 2015), (triyuwono, 2009)
2. Islamic Character for Employees		1. Conduct montly recitation	All informan, Islamic value ((Mulawarman, Triyuwono and Ludigdo, 2007), (Basri, Siti Nabiha and Majid, 2016), (Kamaruddin and Auzair, 2019), (Iqbal and Mervyn, 2009) , (Taufiq, 2015), (triyuwono, 2009)
		2. perform shalat for all male employees together at the mosque	All informan, Islamic value ((Mulawarman, Triyuwono and Ludigdo, 2007), (Basri, Siti Nabiha and Majid, 2016), (Kamaruddin and Auzair, 2019), (Iqbal and Mervyn, 2009) , (Taufiq, 2015), (triyuwono, 2009)
		3. regulate Islamic outfit for employees	All informan, Islamic value ((Mulawarman, Triyuwono and Ludigdo, 2007), (Basri, Siti Nabiha and Majid, 2016), (Kamaruddin and Auzair, 2019), (Iqbal and Mervyn, 2009) , (Taufiq, 2015), (triyuwono, 2009)
		4. conduct I'tikaf program during Ramadhan	All informan, Islamic value ((Mulawarman, Triyuwono and Ludigdo, 2007), (Basri, Siti Nabiha and Majid, 2016), (Kamaruddin and Auzair, 2019), (Iqbal and Mervyn, 2009) , (Taufiq, 2015), (triyuwono, 2009)
3. Islamic Character in Organizational Structure		1. implement syaria supervisory function to become separate directorate	All informan,(OJK, 2014) Islamic value ((Mulawarman, Triyuwono and Ludigdo, 2007), (Basri, Siti Nabiha and Majid, 2016), (Kamaruddin and Auzair, 2019), (Iqbal and Mervyn, 2009) , (Taufiq, 2015), (triyuwono, 2009)
		2. apply sharia transactions only	All informan Islamic value ((Mulawarman, Triyuwono and Ludigdo, 2007), (Basri, Siti Nabiha and Majid, 2016), (Kamaruddin and Auzair, 2019), (Iqbal and Mervyn, 2009) , (Taufiq, 2015), (triyuwono, 2009)
		3.guarantee all halal food in canteen	All informan, Islamic value ((Mulawarman, Triyuwono and Ludigdo, 2007), (Basri, Siti Nabiha and Majid, 2016), (Kamaruddin and Auzair, 2019), (Iqbal and Mervyn, 2009) , (Taufiq, 2015), (triyuwono, 2009)

The Analytical Network Processing (ANP) is widely used in research from various fields related to the selection of the best options, conflict solution, resource allocation, and optimization of the decision-making process (Saaty and Vargas, 2006). In this study, ANP is used to measure Islamic university accountability indicators from the perspective of Islamic values. It is also used to determine the score of each indicator and create the index.

Steps in ANP approach.

Step 1: *Hierarchy construction*, the making of a hierarchy is carried out by breaking down objectives into primary clusters of hierarchy. This study is based on the model that has been formulated in the previous research. The model is based on a survey of literature and needs assessment from stakeholders, both internal and external stakeholders.

Step 2: *Do an in-depth interview* with an expert based on a *pairwise comparison* questionnaire. At this stage, each question is given a scale of 1-9 (see table 3), in this study using nine reciprocal matrices for interview with experts. The experts are seven academics who served as scholar rector and vice-chancellor of Islamic universities in Indonesia.

Step 3: Estimate vector priority and evaluate the consistency (CR) of Expert Vector priority answers is obtained from the average normalizing values. Consistent Ratio is used to analyze inconsistencies at each level. If CR is equal to or less than 0.1, then the evaluation of decision making is relatively consistent with the data. After getting the data, the researchers used the *Analytical Network Process Software*. Table 2 is accountability indicators that have been validated by experts and used as questions in the ANP Dimension questionnairees.

Table 2 The Fundamental Saaty Scale

Ranking scale	Description
1	Two activity is equally important to the goal
2	Two business is similarly to moderately crucial to the goal
3	One event is somewhat favored to another
4	One activity is moderate to strongly prefer to another
5	One activity is strongly approved to another
6	One business is firm to very strongly favored to another
7	One event is very strongly favoured to another
8	One activity is very extremely strongly favoured to another
9	One activity is extremely favoured to another.

RESULT AND DISCUSSION

Based on ANP data processing, this study has a Consistency Ratio under 10%. It shows that each indicator is reliable to measure the accountability. Consistency Ratio (CR) is used to calculate the consistency of each criterion. CR is obtained by comparing the consistency index with the value of a random consistency index number. A matrix comparison is consistent if the CR value is not more than 10%. The closer the CR to zero, the better is the value and shows the consistency of matrix comparison (the criteria is reliable).

Based on the literature review, need assessment with the stakeholders. We divide the Islamic university accountancy model that has been validated by experts in two dimensions, namely *khalifatul fiil ard* and *abd Allah*. The higher the index number/weight in an indicator indicates that the indicator is more important than the other indicators The table 3 &4 below is an accountability index of Islamic universities especially the UNISMA that has been formulated by expert interviews and ANP data.

Table 3
Islamic University Accountability Index – Khalifatul fiil ard Dimension

Dimension	Type Accountability	Weight Type of Accountability	Sub indicator/ Attribute	Weight Indicator
Khalifatul Fiil Ard	Legal accountability	0,3735	1. Licensing and Organization	0,4075
			2. Compliance with the Law	0,3249
			3. Organizational Structure	0,267623
			1.1 Having a university establishment permit authorized by a notary and registered by the Ministry of Law	0,5190
			1.2 Having operating license for each existing study program	0,4722
			2.1 Having a clear vision and objectives by the Law on the administration of Higher Education	0,3102
			2.2 Organizing education by the applicable law	0,2500

			2.3 Making a 20-year master plan development, a 5-year Strategic Plan, and an Annual Budget	0,2583
			2.4 Meeting standards quality of Ministry of Research and Technology	0,1815
			2.1 Having a Quality Control System that functions both for academic management, and non-academic (HR, Finance, Facilities, and Infrastructure	0,3287
			2.2 Having an audit committee or an Internal Control Unit	0,2075
			2.3 Applying Meritocracy Principles and openness in the appointment or dismissal of structural positions, and promotion or demotion of staff positions to reduce collusion, corruption, and nepotism	0,1810
			2.4 Clarity of functions in the organization	0,2829
	Economic Accountability	0,2902	1. It is implementing a financial system that can be audited by external parties, both university financial reports, and foundations.	0,2441
			2. publication of financial statements two periods accompanied by comparability and communicated with outside parties	0,1991
			3. segmented financial report	0,1245
			4. Determining the deadline for submitting financial statements one month from the closing date	0,1152
			5. System for recording lecturers' income from outside the University	0,0603
			6. Disclosing University's need assets and replanting the rest more on infrastructure	0,1338
			7. Assigning sharia Banks as transaction servers for University	0,1231
	Accountability to the environment and society	0,3168	1. Prioritizing the awarding of scholarships to students with Bekasi ID	0,2125
			2. linkage of graduates' users to the working world	0,1883
			3. information on graduates competency	0,1674
			4. information on accreditation	0,1425
			5. Distribution of *zakat* and *shadaqoh* from the institution and employees distribution zakat fund, *infaq* and *shadaqoh* institution and employees	0,1454
	Accountability to student, parents, and graduates	0,000891	1. notify the study result information	0,2401
			2. update the curriculum	0,2113
			3. facilitate the alumni for the goodness of the University	0,0792
			4. provide sports, library and lab facilities to support teaching and learning process	0,2011
			5. implement information system online based for students	0,1558
			6. implement tracer study to students and alumni	0,1125
	Performance Accountability	0,003663	1. Accountability of lecturers and staff performance	0,5595
			2. Accountability of unit performance	0,4405
	Employee Accountability	0,014951	1. increase the competence lecturers and employees	0,3071
			2. Providing facilitate sport utilities for lecturer and employees	0,2439
			3. grant incentive for work informants based on government regulations	0,2381
			4. provide availability of career path for lecturers and employees	0,2108

Table 4
Islamic University Accountability Index – Abd Allah Dimension

Dimension	Accountability Type	Weight Indicator	Sub indicator/ Attribute	Weight indicator
Abd Allah	Islamic Character for Students	0,3091	1. implement BTAQ (Recite and Write *al qur'an*)	0,1738
			2. implement Ramadhan boarding school for all Islamic students	0,1441
			3. perform *shalat* for all male students together at the mosque	0,2269
			4. separate the seat between male and female students	0,0700
			5. implement worship practice for Islamic students	0,1726
			6. grant full scholarship for hafiz	0,0901
			7. improvement of the quality of Islamic-based student activity units	0,1224
	1. Islamic Character for Employees	0,3281	1. Conduct monthly recitation	0,2216
			2. perform *shalat* for all male employees together at the mosque	0,3794
			3. regulate Islamic outfit for employees	0,2931
			4. conduct I'tikaf program during Ramadhan	0,1059
	2. Islamic Character in Organizational Structure	0,3628	1. implement sharia supervisory function to become separate directorate	0,3547
			2. apply sharia transactions only	0,3955
			3. guarantee all halal food in the canteen	0,2499

CONCLUSION

The purpose of this study is to develop the accountability index of Islamic University, especially at UNISMA Bekasi, by using Islamic values approach. In Khalifatul fill ard dimension, Legal accountability has the highest score (37,35%), and accountability to students, parents, and graduates has the lowest rating (0,089%). On the other hand, from Abd Allah dimension, Islamic character in organizational structure has the highest score (36,28%) since the Islamic character of students has the lowest rating (30,91%).

Accountability can increase public trust. This research develops the accountability index of Islamic universities. Index can be used to measure the level of accountability of a university. Campus management, especially UNISMA Bekasi, can use the index that has been developed to conduct self-assessment of the university accountability level and communicate it to all stakeholders. With this index, the University can improve its accountability and transparency information to its stakeholders.

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