

# The Role of Leadership in Improving Managerial Accountability at Islamic Higher Education

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## Info Artikel

## Abstract

### Keywords:

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This research aims to understand the role of leadership in enhancing managerial accountability at IAI Nasional Laa Roiba Bogor, West Java. Accountability is crucial in ensuring the quality of higher education and involves various aspects such as management, leadership, transparency, efficiency, effectiveness, and participation. Private Islamic higher education institutions face complex challenges, including in infrastructure, financing, academic processes, and the quality of graduates. To achieve this aim, a qualitative approach was employed by involving leaders, faculty, and staff as primary informants. Data collection techniques were carried out through triangulation (combining various sources), and the analysis was inductive. The research results emphasize meaning rather than generalization. The findings indicate that managerial accountability at IAI Nasional Laa Roiba Bogor, West Java is evident in transparency in university management. This is observed through open financial reports, websites, open meetings, and achievement publications. Efficiency and effectiveness in managing educational costs are measured through budget planning, operational cost control, and academic program evaluation

### Kata kunci:

Akuntabilitas,  
kepemimpinan, manajerial  
Agama Islam

*Penelitian ini bertujuan untuk memahami peran kepemimpinan dalam meningkatkan akuntabilitas manajerial di LAI Nasional Laa Roiba Bogor, Jawa Barat. Akuntabilitas menjadi krusial dalam memastikan kualitas pendidikan tinggi dan melibatkan berbagai aspek seperti manajemen, kepemimpinan, transparansi, efisiensi, efektivitas, dan partisipasi. PTKIS menghadapi tantangan kompleks, termasuk dalam infrastruktur, pembiayaan, proses akademik, dan kualitas lulusan. Untuk mencapai tujuan penelitian ini, pendekatan kualitatif digunakan dengan melibatkan pimpinan, dosen, dan staf sebagai informan utama. Teknik pengumpulan data dilakukan melalui triangulasi (gabungan berbagai sumber), analisisnya bersifat induktif, dan hasil penelitiannya lebih menekankan pada makna daripada generalisasi. Hasil penelitian menunjukkan bahwa akuntabilitas manajerial di LAI Nasional Laa Roiba Bogor terlibat pada transparansi dalam pengelolaan Perguruan tinggi. Hal ini terlihat pada laporan keuangan terbuka, website, pertemuan terbuka, dan publikasi prestasi. Efisiensi dan efektivitas dalam pengelolaan biaya pendidikan diukur melalui perencanaan anggaran, pengendalian biaya operasional, dan evaluasi program akademik.*

## PENDAHULUAN

Private Islamic higher education institution (PTKIS) is a tertiary institution that operates under the supervision of the Ministry of Religion. The primary objective of establishing these colleges was to cultivate individuals who had a profound understanding of the Islamic faith and could effectively contribute to the betterment of society (Ahmadi et al., 2020). In addition, private Islamic higher education institutions also strive to enhance Islamic knowledge, technology, and culture to develop Islamic knowledge, technology, and culture to improve the quality of people's

lives and enrich the national cultural heritage. As a community-managed higher education institution, private Islamic higher education institutions have significantly contributed to the government's initiatives to enhance the quality of education in Indonesia (Aprilianto et al., 2023; Forhad et al., 2022; Muhammad et al., 2024). The number of private Islamic higher education institutions has increased to 788 institutions, and their function in teaching the country is becoming stronger. Therefore, the government must recognize and respect the strategic role that private Islamic higher education institutions have long played, and cease to overlook it (Ahmadi et al., 2020).

Private Islamic higher education institutions have intricate obstacles across several domains, including infrastructure, student body, funding, academic procedures, and graduate quality. Regarding infrastructure, the majority of Private Islamic higher education institutions have campuses, with some having campuses on owned property equipped with sufficient amenities, while others either rent buildings or have their campuses with basic and restricted facilities. Lazuardi et al. (2022) regard campuses of private Islamic higher education institutions located within Islamic boarding schools as optimal. However, Islamic boarding schools have limited capacity to accommodate students. The current situation has led to a lack of appropriate implementation of the concept of responsibility in the majority of Indonesian institutions. This indicates that they have been unable to properly perform their duties. Higher education should not just fulfill society's expectations and address its requirements for recognizing the significance of higher education. To attain a sufficient degree of responsibility, it is essential to establish mutual comprehension and uniformity in policy across all stakeholders, including society, government, and universities. This will ensure that responsibility management in higher education does not encounter any obstacles.

Fiandi also discussed the study findings that demonstrate how implementing maximum accountability management would enhance public confidence in educational institutions (Fiandi, 2023). Sutarman et al. (2018) assert that responsibility inside educational institutions, particularly among leaders, is crucial in fostering high-quality education. Furthermore, enhancing accountability in the allocation of funds for education would result in the establishment of high-quality educational institutions (Mahmudah and Yoenanto, 2023). According to the findings of Murdayanti et al., Islamic educational institutions that have effective accountability would positively impact their internal sustainability and gain external public confidence (Biesta, 2017; Murdayanti and Puruwita, 2019). Furthermore, to show responsibility, both public and private institutions must regularly compile reports detailing the use and allocation of the cash they receive. This report serves as a means of holding budget management accountable to the entities that supply funding, such as the government and the community (Anderson, 2017; Arokiasamy et al., 2014; Bush, 2017; Hulu et al., 2020).

Several Private Islamic higher education institutions (PTKIS), such as IAI Nasional Laa Roiba Bogor, West Java, demonstrate strong accountability. Laa Roiba Bogor Islamic College, established in 1993, was later transformed into IAI Nasional Laa Roiba Bogor, West Java in 2016. This long-standing university in Bogor Regency has been actively involved in the field of education for three decades. Throughout its history, it has experienced diverse leadership and managerial dynamics.

According to the previous explanation, there is a need for further and specific research on managerial accountability at IAI Nasional Laa Roiba Bogor, West Java. This research should focus on the influence of leadership, educational funding, and the quality of the educational process on managerial accountability. These factors will ultimately determine IAI Nasional Laa Roiba Bogor,

West Java's ability to compete in the future. Thus, the primary objective of this study is to examine the impact of leadership on enhancing management accountability at IAI Nasional Laa Roiba Bogor, West Java via the measurement of accomplishment indicators. The metrics used to assess management responsibility include three primary dimensions: transparency, efficiency, effectiveness, and involvement.

## **RESEARCH METHOD**

To achieve the aim of this study, a qualitative descriptive method was employed by elucidating the occurrences within a certain context, field, or domain. The qualitative method was employed as it investigated and elucidated the phenomena, events, individuals, objects, or processes associated with the influence of leadership on enhancing management responsibility at IAI Nasional Laa Roiba Bogor, West Java. This study used language and words to provide a comprehensive analysis of behavior, perception, motivation, actions, and other related characteristics. The aim was to provide a complete and integrated description within a specific context, using several natural approaches. According to Sugiyono, this type of research entails the examination of natural objects, with the researcher serving as the primary instrument. Data collection techniques involve triangulation, which combines various sources. The analysis is inductive, and the research results prioritize meaning over-generalization. (Sugiyono, 2015) (Moleong, 2018).

This qualitative study aimed to analyze social phenomena by examining and describing the function of leadership in IAI Nasional Laa Roiba Bogor, West Java from the viewpoint of the participants. The participants were individuals who possessed knowledge relevant to the researchers' discussion. The researchers questioned, observed, and contributed data from these individuals, along with their own opinions and perspectives. The participants in this study included the Chancellor and/or Vice Chancellor, as well as the directors of study programs and institutions. Given the extensive scope of this investigation, the author identified 15 (fifteen) interviewees as crucial sources of information. Observation entails the act of attentively seeing, taking note of emerging events, and analyzing the interconnections between different parts of the seen thing. In this study, the researcher assumed the role of a complete observer, solely engaged in seeing, capturing images, and documenting the occurrences that transpired. The process of qualitative data analysis entails a systematic examination and manipulation of data, intending to identify patterns, extract meaningful insights, and decide which information to share with others. This process includes working with the data, organizing it, breaking it down into manageable components, synthesizing it, and identifying significant and informative elements. Within the framework of this research, the qualitative data analysis process adheres to the stages outlined by Mc. Drury. These stages include thoroughly examining the data, identifying crucial words and concepts within the data, comprehending these key elements, identifying emerging themes, implementing a coding system, and conducting analysis.

## **RESULTS**

### **The Role of Leadership in Increasing Managerial Accountability at IAI Nasional Laa Roiba Bogor, West Java**

Prior to its establishment as a university, the initiators were Drs. H. Usaha Satari, Drs. KH. Sihabudin, M.A., Drs. H. Hasbullah, H. Mubarak, S.E., and Drs. H. Djupri Jamaludin, M.Pd. The team submitted a proposal for the establishment to the Minister of Religion for evaluation

and endorsement. On February 22, 1993, the Minister of Religion accepted the request to construct Laa Roiba Bogor Islamic College. The college received authorization to offer two study programs: Islamic Religious Education (PAI) and Islamic Family Law (HKI). In 2016, it is critical for foundation administrators and higher education leaders to increase the quantity of study programs and enhance the development of these institutions in alignment with the community's needs. On December 22, 2016, the Minister of Religion granted approval for the transformation of Laa Roiba Bogor Islamic College into IAI Nasional Laa Roiba (an institute) by Decree Number 7234 of 2016. The decision also granted operational permissions for the execution of other study programs, including Islamic Broadcast Communication, Sharia Economics, Islamic Education Management, Madrasah Ibtidaiyah Teacher Education, and the master's study program in Islamic Religious Education. On August 15, 2021, they acquired an operating authorization to establish the Sharia Business Management study program. As a result, IAI Nasional Laa Roiba now offers seven undergraduate study programs and one master's study program.

In managing IAI Nasional Laa Roiba, the leader has implemented leadership principles for the sustainability of high quality and competitive institutions. This is as explained by the informant regarding the implementation of the four dimensions of education as follows:

"IAI National Laa Roiba Bogor organizes higher education by implementing the integration of four dimensions of education, namely the Spiritual Dimension, Affective Dimension, Cognitive Dimension and Psychomotor Dimension as a whole. In its academic environment, IAI National Laa Roiba Bogor implements the *Tridharma* of Higher Education, including Education and Teaching, Research, and Community Service activities, with full attention to the principles of academic ethics." (informant 1)

This aligns with one of IAI Nasional Laa Roiba Bogor's missions, which reflects the determination and main goals of providing higher education. This institution is committed to becoming a professional, accountable, and competitive higher education institution at the national level. The mission includes a set of principles and strategies designed to achieve those goals.

"One of the missions of the Laa Roiba Bogor National Islamic Institute is to emphasize excellence in the provision of higher education. This includes developing curricula that are relevant to job market demands, using innovative teaching methods, and recruiting high-quality teaching staff. This institution is also committed to providing adequate facilities and means to support learning." (informant 2)

One of the missions above is an important managerial emphasis for the Rector of IAI Nasional Laa Roiba Bogor to be accountable. This aspect of accountability is a key focus of IAI Nasional Laa Roiba Bogor's mission, which aims to ensure transparency in institutional management, including financial and administrative management. We uphold accountability towards both internal and external stakeholders. Performance evaluation and regular reporting are integral parts of efforts to maintain accountability.

The Chancellor of IAI Nasional Laa Roiba Bogor shows a consistent commitment to transparency in budget availability from the results of routine student payments and subsequently recapitulates, compiles, and submits institutional financial reports, even though they are still within the management, lecturers, and foundation elements. In each financial report, there is detailed information regarding fund receipts, expenditures, and budget allocations for various academic programs and other activities carried out by the institution. The document covers all aspects of

the institution's finances, providing a comprehensive picture of its financial condition. The cash flow from income and expenditure sheds light on the sources of income and the allocation of these funds to IAI Nasional Laa Roiba Bogor's activities.

As a tertiary institution with a student population of 1,533 (one thousand five hundred and thirty-three) based on PDDikti data for the odd period 2022, the cash flow of IAI Nasional Laa Roiba Bogor is quite healthy every semester, even though 27% of the number of registered students are scholarships from institutes and foundations. In fact, with a total of 69 (sixty-nine) lecturers and 28 (twenty-eight) employees, IAI Nasional Laa Roiba Bogor is the second private Islamic higher education institution (PTKIS) in the district and city of Bogor, which has implemented a fixed salary system with a basic salary every month for lecturers that do not have additional structural duties. During an unstructured interview with the Chancellor, the following explanation was provided:

"This financial report is not only an internal study. The campus community, students, and other related parties can open and access it if necessary. In this way, interested parties can gain a clear understanding of IAI Nasional Laa Roiba Bogor's management of funds, the extent to which financial support fosters academic and other activities, and the extent to which cash flow constrains these activities. It has not been fully collected." This willingness to share information reflects IAI Nasional Laa Roiba Bogor's commitment to creating a transparent and accountable environment for managing its financial resources."

Apart from that, managerial accountability is also reflected in the open communication demonstrated by the Chancellor of IAI Nasional Laa Roiba Bogor, with the entire academic community. Periodically, the Chancellor holds open meetings and discussions involving various stakeholders, such as students, lecturers, and staff. This meeting is a forum for sharing information about institutional developments and allows active participation from all parties, including leadership, educational staff, and non-structural lecturers. In this open meeting, the Chancellor conveyed the latest information regarding policies, programs, and ongoing projects at IAI Nasional Laa Roiba Bogor. In addition, these meetings provide opportunities for students, lecturers, and staff to provide input, questions, or clarification regarding certain matters. This discussion creates an atmosphere of two-way communication where institutional leaders listen and respond to input from the entire academic community.

One of the Faculty of Tarbiyah lecturers stated that regular meetings involve active participation from the entire academic community, not only strengthening the sense of ownership of institutional decisions and policies but also increasing transparency and accountability. This open and clear communication helps create a work and learning environment based on collaboration and mutual understanding at IAI Nasional Laa Roiba Bogor. Thus, the institution not only implements the principles of accountability through financial actions, but also manifests them in its communication and interaction with the entire academic community.

In addition to formal face-to-face meetings, the academic community can hold informal meetings in the leadership room or other locations to discuss campus issues that will eventually become policies. In fact, the decision to undertake an activity in the form of technical guidance on preparation for study program accreditation and curriculum review came when the Chancellor and Deputy Chancellor were relaxing in a dining area with other stakeholders. The real proof is that the activity in question was carried out by presenting 2 (two) BAN PT assessors and the Head of Sub-Directorate for Institutions and Cooperation at IAI Nasional Laa Roiba Bogor. Other

activities include showcasing various individuals from the campus or student-led events featuring young speakers.

Several electronic media links, such as WhatsApp groups for lecturers and leaders, also facilitate open communication and interaction within the dynamics community. The lecturers carried out one conversation after another, but not all of them participated or responded. The academic community and leaders at IAI Nasional Laa Roiba Bogor have successfully removed structural barriers through their communicative efforts, paving the way for formal communication. In several searches, it was also found that this WhatsApp group had more than 1 (one) organization, namely WAG for leaders, WAG for leaders and all lecturers, WAG for each faculty who was present also included high leaders from the rectorate. You can openly obtain information about the recruitment process, human resource policies, and performance evaluations of staff and lecturers. This also creates transparency in the institution's human resource management. Through these various forms of transparency, IAI Nasional Laa Roiba Bogor seeks to build strong relationships with all parties involved and create an open and accountable academic environment. Leadership, in this case the chancellor, typically conducts regular performance evaluations on various aspects of institutional management, including finance, academics, and operations. We can then openly share the evaluation results to foster accountability. Rector-level leadership in this case regularly monitors key performance indicators and communicates the results to all community members. This creates a shared understanding of institutional performance.” (informant 3)

IAI Nasional Laa Roiba Bogor demonstrated resource efficiency by conducting accreditation training for lecturers and structural officials on August 14, 2023, at Campus II, District Cibinong. Based on information from Vice Rector I of the IAI Nasional Laa Roiba Bogor, it was explained that this activity presented three (three) resource persons: Dr. Thobib Al Asyhar, M.Sc., as Head of Sub-Directorate for Institutions and Cooperation at the PTKI Directorate; Prof. Dr. Asy'aril Muhajir, M.Ag., Professor at UIN Satu Tulungagung and assessor at BAN PT; and Dr. Luqman Nugraha, M.El., Head of Quality Assurance at UIN Raden Mas Said Surakarta, as well as BAN PT assessor and LAM EMBA assessor. The presence of the resource persons at Campus II of IAI Nasional Laa Roiba Bogor was funded by the PTKI Directorate, including transportation, accommodation, and professional services. The Chancellor's discussions and requests to the Director of Islamic Higher Education at the Ministry of Religion in Jakarta have led to this, ensuring an efficient budgeting process and the presence of numerous resource persons.

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The results of interviews with the Head of BAAK and the Information Center stated that the information portal via <https://laaroiba.ac.id> covers the entire spectrum of academic and administrative life at the institution. In addition, students and lecturers can access academic information like class schedules, curriculum, and registration procedures through e-learning. Apart from that, as explained by Moh Romli, Head of Human Resources, the steps taken by the Chancellor not only reflect a commitment to transparency but also illustrate how the leadership at IAI Nasional Laa Roiba Bogor makes access to information an integral part of its principles of accountability and effective management. This access can be obtained in stages, from e-learning, Siakad, website, Emis reporting, and PDDikti. "In this way, related parties can continue to monitor and understand the development and impact of policies implemented by the leadership at IAI Nasional Laa Roiba Bogor." (informant 4)

The routine institutional study program, which is held once a month with material presented alternately by lecturers and attended by the foundation, employees, and students, is an agenda for strengthening the character of the institution that embraces all stakeholders. IAI Nasional Laa Roiba Bogor's internal journals, which have produced several indexed journals under the Scientific Publication Institute (LPI), demonstrate the commitment and involvement of lecturers and the entire academic community in conducting research and producing scientific publications. This involvement can be seen clearly in the existence of 12 (twelve) journals that have been indexed in Sinta out of 13 (thirteen) managed journals and only 1 (one) journal is in the accreditation process but has been registered on the Garuda portal. The journals in question are as follows:

Table 1. Journal is in the accreditation process but has been registered on the Garuda portal

No.	Journal Name	Indexation
1	Al Kharaj: Jurnal Ekonomi, Keuangan and Bisnis Islam	Sinta 4
2	Reslaj: Religion Education Social Laa Roiba Jurnal	Sinta 4
3	As Syar'i: Jurnal Bimbingan dan Konseling Keluarga	Sinta 4
4	Eduinovasi: Journal of Basic Educational Studies	Sinta 4
5	El Mal: Jurnal Kajian Ekonomi and Bisnis Islam	Sinta 5
6	Da'watuna: Journal of Communication and Islamic Broadcasting	Sinta 5
7	Visa: Journal of Vision and Ideas	Sinta 5
8	Tarbiatuna: Journal of Islamic Education Studies	Sinta 5
9	Mimbar Kampus: Jurnal Pendidikan Agama Islam	Sinta 5
10	Jurnal Dirosah Islamiyah	Sinta 5
11	Transformasi Manageria: Journal of Islamic Education Management	Sinta 5
12	El Mujtama: Jurnal Pengabdian Masyarakat	Sinta 6
13	ManBiz: Journal of Management and Business	Garuda

The expenditure on education costs, which follows the previously determined work plan, reflects the management of IAI Nasional Laa Roiba Bogor, as indicated by the three indicators above. The existence of conformity between budget plans and actual education costs reflects the institution's commitment to optimizing the use of financial resources to provide quality education services.

“IAI Nasional Laa Roiba Bogor meticulously plans its budget according to the established work plan. This process includes identifying budget needs for various academic and non-academic activities, including staff salaries, facility maintenance, teaching equipment, and student development programs. Management routinely monitors budget realizations. This process entails documenting all expenses incurred within a specific timeframe and

contrasting them with a pre-established budget plan. This monitoring allows immediate identification of potential deviations or waste."

IAI Nasional Laa Roiba Bogor enforces a policy of controlling operational costs by ensuring that every expenditure has a clear basis and is relevant to the institution's mission and vision. This cost control includes various aspects, such as efficient vendor selection, wise contract negotiations, and strict monitoring of the use of operational funds.

## **DISCUSSION**

### **The Role of Leadership in Increasing Managerial Accountability at IAI Nasional Laa Roiba Bogor, West Java**

Accountability is the state of being responsible for all the activities and policies that one determines. This is an indicator that assesses the alignment of public bureaucratic operations or public services provided by the government (public organizations) with societal norms and values, as well as their effectiveness in serving the actual requirements of the population. Government institutions or organizations with the primary objective of serving the public must possess direct and indirect duties toward the people (BPKP, 2000; Handayani and Rasyid, 2015). The implementation of public accountability aims to set suitable organizational objectives, formulate criteria for achieving objectives cost-effectively and efficiently, and provide information on the foundations' implementation of agreed standards. Accountability offers several advantages, such as enhancing public confidence in the organization, promoting organizational openness and responsiveness, fostering community engagement, ensuring efficient and effective organizational operations in response to community input, enhancing performance evaluations, cultivating a positive work environment, and improving service delivery to the community (Anderson, 2017; Meutia and Daud, 2021; Yasin and Mustafa, 2020). Managerial accountability refers to public entities' responsibility to effectively and efficiently manage companies. Consequently, it is essential for every procedure within the company to be held responsible in order to prevent any inefficiencies or irregularities from arising in the organization's operations (Anderson, 2017; Meutia and Daud, 2021; Yasin and Mustafa, 2020)

Managerial accountability, in the context of this study, pertains to the ability and resolve of higher education institutions to ensure responsibility for all actions conducted against relevant parties in compliance with relevant legal regulations. The metrics used to assess this accountability encompass 1) transparency; 2) efficiency and effectiveness; and 3) participation (Anderson, 2017; Ida, Hayu Dwimawanti; Amni, 2016; Meutia and Daud, 2021). These indicators show that IAI Nasional Laa Roiba Bogor has managerial accountability of the following type:

#### **Transparency**

Transparency is the act of openly disseminating information about public resource management activities to individuals or groups that require it (Hasan, 2017). Transparency is essential for establishing accountability. Leaders expose themselves to accountability by disclosing information about their choices and activities. This cultivates a culture where all parties involved meticulously evaluate every decision and action, and responsibilities remain clear. Increased accountability fosters better performance and individual ownership for group success (Fajri, 2021; Meutia and Daud, 2021; Prestiadi et al., 2019; SUNITI, 2015)



### Efficiency and Effectiveness

The concept of efficiency refers to the capacity of the leadership at IAI Nasional Laa Roiba Bogor to utilize its resources optimally. On the other hand, effectiveness pertains to the leadership's ability to accomplish goals with the existing resources at their disposal (Seyfried and Pohlenz, 2019). The number of lecturers per study program and the ratio of lecturers to students, both very good and measurable, reflect this picture. The indicator is data from IAI Nasional Laa Roiba Bogor's Higher Education Data Base (PDDikti) page for reporting for the even semester of 2022, with the following distribution:

Table 2. IAI Nasional Laa Roiba Bogor's Higher Education Data Base (PDDikti)

No	Study program	Lecturer	Student	Ratio
1	Bachelor of Sharia Economics	9	166	1 : 18.44
2	Bachelor of Islamic Family Law	6	114	1 : 14.25
3	Bachelor of Islamic Communication and Broadcasting	9	105	1 : 11.67
4	Bachelor of Sharia Business Management	5	53	1 : 10.60
5	Bachelor of Islamic Education Management	6	70	1 : 5.83
6	Bachelor of Islamic Religious Education	12	536	1 : 26.80
7	Bachelor of Madrasah Ibtidaiyah Teacher Education	7	187	1 : 11.69
8	Master of Islamic Religious Education	10	302	1 : 30.20

According to the provided data, it is evident that the distribution of instructors throughout study programs at IAI Nasional Laa Roiba Bogor is well-balanced. The institute ensures that the number of lecturers complies with legislative standards, which state that the ratio of lecturers to students should not exceed 1 to 45. The average ratio is below the threshold. This occurred as a result of the Chancellor and all management implementing measures to address the requirements of study program instructors while also considering the allocation of students (Sonmez Cakir and Adiguzel, 2020). If students in one of the study programs exceed the ratio of lecturers, then the leadership will add lecturers proportionally based on the linearity, scientific background, and diploma of the lecturer with the study program that will be the home base. However, in accordance with the policy of institutional lecturers, the efficiency of home-based study program lecturers can be enhanced by calculating the number of lecturers. This approach is highly effective in terms of resource requirements, as it eliminates the need to recruit new lecturers when the number of new students decreases, thereby preventing an unhealthy ratio of lecturers to students. Campus I in Leuwiliang District and campus II in Cibinong District, despite their geographical separation, still manage to achieve human resource and lecturer efficiency. The polarization of HR/Lecturer Efficiency has resulted in a positive impact on budget efficiency and effectiveness. The lecturers' teaching time, in terms of distance from campus I to campus II, must take 50 (fifty) minutes.

### Participation

People view human resources as a crucial factor in determining an organization's success in achieving its goals. As a result, human resources are not only objects of achievement but also actors in achieving organizational goals. Stakeholder involvement is very important and must be managed intensively according to a process of transparency and effectiveness (Pereno and Eriksson, 2020; Stocker et al., 2020). In this case, the leadership at IAI Nasional Laa Roiba Bogor has provided space, invited, and accommodated its human resources to act and take part in an activity. In implementing the Tri Dharma of Higher Education, the Chancellor of IAI Nasional Laa

Roiba Bogor ensures that all lecturers carry out education, research, and community service activities effectively. The Chancellor routinely checks lecturer performance reports so that all lecturers actively implement the Tri Dharma and encourages lecturers to pay attention to their functional positions. The Chancellor allows lecturers to engage in personal and collective community service (Sulhan and Hakim, 2023). Lecturers who meet the qualifications also receive support towards their certification by consistently participating in various activities.

Law Number 16 of 2001, later amended by Law Number 28 of 2004, provides a strong legal basis for foundations. In this case, IAI Nasional Laa Roiba Bogor's leadership in implementing programs and making policies always involves the Laa Roiba Education Foundation, which oversees IAI National Laa Roiba. The foundation and the rectorate continue to discuss financial policies, including determining the nominal basic salary for lecturers, and make decisions based on the capabilities and availability of existing funds. Vice Chancellor 2 then disseminated the results of the deliberations between the Foundation and the Rectorate to all lecturers, emphasizing the importance of socializing lecturer performance and honor through open review and analysis. This shows that the leadership at IAI National Laa Roiba Bogor provides opportunities for all elements to be actively involved, contributing positively to creating a healthy campus. The foundation's selection process integrates recruitment techniques and enhances the quality of human resources, taking into account the distribution of study program needs. This includes subsidies for employees' future studies at the undergraduate or postgraduate level, which are also the result of discussions between the rectorate and the foundation. Stakeholders also participate in the procurement of facilities and infrastructure, providing foundations, lecturers, employees, and students with the chance to assess and suggest urgent needs for realization. All components must be involved in order to solve problems and improve daily performance, medium performance, and long-term achievements. The main aim of this involvement is to increase productivity, quality, and managerial accountability at IAI Nasional Laa Roiba Bogor (Mac Donald et al., 2020).

Financial resources are allocated wisely (Karadag, 2015). This ensures that every dollar invested provides maximum added value. This includes ensuring that each program or activity has clear objectives and makes a real contribution to achieving educational goals and student development. IAI National Laa Roiba regularly evaluates its academic programs to ensure they yield the desired results. This evaluation covers not only aspects of education quality, but also the efficiency of expenditures related to each program. Human resource management aims to empower staff and lecturers to boost productivity and efficiency. Institutions invest in improving staff skills through training and development, resulting in more efficient execution of daily tasks.

The measurement of educational effectiveness is based on the achievement of institutional objectives and student growth (Hill, 2021). The institution's financial investment may be considered beneficial if the educational expenses align with the established plan and students successfully achieve their learning objectives. IAI National Laa Roiba Bogor aims to achieve optimal management of education expenses by combining efficiency and effectiveness. This approach ensures that every financial investment made contributes positively to the quality of education and student development while also promoting long-term institutional sustainability.

Efficiency and effectiveness in leadership have a significant influence on a company's performance and success. These two characteristics are mutually reinforcing and essential for attaining the intended goals (Andriani et al., 2018; Cartwright, 2012; Diyah, 2017; Mehdinezhad and Mansouri, 2016). Efficiency in leadership is defined as the ability to manage resources wisely, minimize waste, and increase productivity. In contrast, role effectiveness involves the ability to

achieve organizational goals, make sound decisions, and lead with a clear vision (Dariyanto et al., 2020; Mehdinezhad and Mansouri, 2016; Sivanathan and Cynthia Fekken, 2002).

Research on the role of leadership in increasing managerial accountability at IAI Nasional Laa Roiba Bogor focuses on the institution's ability and commitment to provide accountability for all activities carried out for all stakeholders in accordance with applicable legislation. In this case, leadership varies depending on the individual's point of view. For instance, Stoner characterizes managerial leadership as the act of guiding and impacting the actions of a team of individuals whose responsibilities overlap (Alam et al., 2019; Nguyen et al., 2017; Sivanathan and Cynthia Fekken, 2002; Sun and Henderson, 2017). Slatter, Lovett, and Barlow stated that leadership involves a series of processes aimed at creating an organization that is leading or adapting to significant changes in the environment. This leadership determines the future's direction, guides individuals towards the vision and mission, and provides inspiration to achieve this vision, even when faced with various obstacles (Herminingsih, 2021; Sivanathan and Cynthia Fekken, 2002). The abilities that a leader should have include: (1) the ability to formulate the organization's direction or goals; (2) the ability to direct the organization towards achieving goals; (3) skills in motivating and inspiring employees; (4) the ability to build self-confidence; and (5) the ability to implement change (Ismail et al., 2018; Maria Eliophotou, 2016; Prestiadi et al., 2019).

IAI Nasional Laa Roiba Bogor's leadership implements an inclusive and participatory approach by including lecturers and staff in all aspects of the decision-making process (Legowo, 2018). The institution strives to foster a work environment that is collaborative, transparent, and responsive. The leadership of IAI Nasional Laa Roiba Bogor creates a culture of openness that encourages two-way communication between leadership, lecturers, and staff. They value the input and views of all parties as critical elements in decision-making. Leadership regularly holds meetings and consultation sessions with lecturers and staff (Aprilianto & Fatikh, 2024; Hakim et al., 2023; Kartiko et al., 2024). This includes open discussion forums, departmental meetings, and group consultations that provide opportunities for all parties to share ideas, provide input, and convey their perspectives. Lecturers and staff are invited to participate in joint working teams or committees that discuss strategic issues. Various departments or units represent these teams, ensuring the decision-making process accommodates multiple perspectives. To gather the views of faculty and staff regarding specific issues, leadership uses surveys and feedback mechanisms. These surveys may cover new policies, academic program changes, or other relevant issues. This approach provides space for the expression of opinions and ideas.

In strategic planning, the leadership of IAI Nasional Laa Roiba Bogor formed a planning group involving lecturers and staff. This group is responsible for developing joint work plans and providing critical input regarding the direction and goals of the institution. Leadership uses internal media, such as online platforms or intranets, to facilitate open discussions. They share the latest information, raise questions or challenges, and solicit input from faculty and staff through easy-to-access communication channels (Arianto et al., 2024; Calora et al., 2023). Lecturers and staff are involved in the employment process, including selection and performance assessment. They have the opportunity to provide input regarding career development, training, and other human resource needs. Leaders can hold group meetings focused on specific topics. In these meetings, faculty and staff can provide in-depth views on specific issues and contribute to proposed solutions or policies (Aniah et al., 2023; Apriliani et al., 2024; Fitriani et al., 2024).

The leadership of IAI Nasional Laa Roiba Bogor is committed to making joint decisions that involve lecturers and staff. Strategic decisions that impact the entire institution are made after listening to input and considering perspectives from the entire academic community. Transparent communication is key. The leadership of IAI Nasional Laa Roiba Bogor provides clear and open explanations regarding the reasons behind each decision taken, creating a better understanding between all parties. This approach demonstrates the leadership of IAI Nasional Laa Roiba Bogor's commitment to respecting, listening to, and empowering the entire academic community. This fosters a positive work environment that values collaboration and participation as crucial steps toward realizing the institution's vision and mission.

Leadership participation plays a very crucial role in the progress and sustainability of an organization (Baihaqi, 2015; Bukhari, 2012; Luthfi, 2021). Leadership, which includes executive leaders, upper-level managers, and individuals in other leadership positions, is responsible not only for steering the organization in the right direction but also for shaping the work culture, managing resources, and facilitating innovation (Andriani et al., 2018; Mehdinezhad and Mansouri, 2016; Purwanto et al., 2020; Sarwono et al., 2019)

## **CONCLUSION**

This research explores and describes the role of leadership in increasing managerial accountability, especially in the context of transparency, effectiveness, efficiency, and participation at IAI Nasional Laa Roiba Bogor, West Java. The main aim of this research is to provide a comprehensive understanding of the role that leadership assumes in establishing a robust framework of accountability by conducting an in-depth analysis of organizational dynamics. In conjunction with managerial effectiveness and efficiency, the research findings indicate that leadership transparency that promotes accountability enhances the latter. Effective leadership at IAI Nasional Laa Roiba Bogor is crucial for establishing streamlined communication channels, executing resource management strategies, and fostering efficiency. Further investigation revealed that a determining element in enhancing managerial accountability was the significance of active participation from all parties in the decision-making process. Assisting in the pursuit of shared objectives and fostering an all-encompassing atmosphere are characteristics that leaders ought to promote. However, this research acknowledges specific constraints and suggests the need for additional investigation. With any luck, the leaders and managers of IAI Nasional Laa Roiba Bogor and comparable academic establishments can utilize these findings to their advantage by gaining actionable insight into how to enhance managerial accountability.

The study's findings indicate that the research vector, which is a single Islamic higher education institution, has some limitations. However, despite the aforementioned limitations, the research process as a whole employs qualitative methods and a comprehensive case study approach, which confers strengths. Future research suggestions include examining loci in institutions of higher education that are diverse and have distinct historical contexts (e.g., Islamic and general), which in practice employ distinct management models.

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