

Management and Financial Transparency Assistance to Build Public Trust in Madrasah Ibtidaiyah Muhammadiyah 3 Ngunut

Nurul Iman¹, Rudianto, Jihan Nabila Zahara*

Universitas Muhammadiyah Ponorogo, Indonesia

*Correspondence: nuruliman@umpo.ac.id

Abstract. Management and financial transparency are crucial aspects in realizing accountable governance within educational institutions and fostering public trust. This community service program aims to enhance financial management capacity at Madrasah Ibtidaiyah Muhammadiyah (MIM) 3 Ngunut Ponorogo, making it more transparent, structured, and aligned with the principles of good governance. The program was implemented through four interconnected stages: program socialization, a workshop on the Model of a School Trusted by the Community, a workshop on management and financial transparency, and intensive mentoring for transparency implementation. The qualitative data analyzed consisted of observation notes, documentation of financial records, questionnaire responses on public trust indicators, outputs from focus group discussions and workshops, and SWOT analysis matrices. SWOT analysis was utilized as an analytical tool to examine internal and external conditions related to financial transparency implementation and to formulate strategic follow-up actions. The program employed a qualitative approach using a Participatory Action Research (PAR) design, emphasizing collaborative problem identification, joint action, and reflective evaluation involving madrasah stakeholders. The results indicate improved administrators' understanding of financial recording and reporting principles, increased awareness of the importance of public transparency, and a strong institutional commitment to developing a digital-based financial reporting system. Enhanced communication and stakeholder participation also contributed to strengthening public trust between the madrasah, parents, and the wider community. This program contributes to the development of a professional, participatory, and integrity-based governance model for Islamic elementary education institutions and supports the achievement of the Sustainable Development Goals (SDGs), particularly Goal 4 (Quality Education) and Goal 16 (Transparent and Accountable Institutions).

Keywords: Assistance; Transparency; Financial Management; Public Trust; Madrasah.

1. Introduction

Management and financial transparency are fundamental elements of professional governance in educational institutions, particularly those that emphasize public accountability. In the contemporary educational landscape, transparent financial management has become a critical indicator of institutional credibility, especially for schools and madrasahs operating under community- or faith-based foundations

(Suharyanto, 2023). Transparency not only involves open access to financial information but also reflects institutional values such as integrity, honesty, and social responsibility toward stakeholders (Nur & Hanif, 2024; Nuriyawati et al., 2025). In Islamic educational institutions, transparency is closely linked to the principles of amanah (trustworthiness) and 'adl (justice), which serve as ethical foundations for governance. Institutions that fail to demonstrate transparent financial practices risk weakening public confidence and reducing community participation in supporting educational sustainability (Windasari, 2024).

At the national level, financial transparency in educational institutions remains a persistent challenge. Various studies and government reports indicate that many schools and madrasahs in Indonesia still struggle to implement accountable and efficient financial governance systems (Asri et al., 2024). Common issues include limited administrative capacity in applying basic accounting principles, the absence of standardized financial Standard Operating Procedures (SOPs), and minimal training related to transparency and public financial reporting (Widodo et al., 2023). These constraints often result in financial information that is fragmented, difficult to access, and insufficient to meet stakeholder expectations. Consequently, financial management assistance programs have been increasingly recognized as strategic interventions to address governance gaps and improve institutional accountability (Nuriyawati et al., 2025).

Within this broader context, Madrasah Ibtidaiyah (MI) Muhammadiyah 3 Ponorogo represents a relevant case for examining the challenges of financial management and transparency in Islamic primary education. As part of the Muhammadiyah educational network, the madrasah is committed to providing education grounded in Islamic values and character development (Ardani & Trihantoyo, 2020; Rahman & Ramadhan, 2024). However, preliminary observations and discussions with the school management revealed several structural problems related to financial governance. Financial records were maintained manually using handwritten ledgers and simple worksheets, without a standardized or integrated reporting system. Moreover, financial reports were not systematically shared with key stakeholders such as parents, donors, and the wider community. This situation indicates limited financial management capacity and insufficient transparency mechanisms, rather than the outcomes of an implemented improvement program.

These conditions have the potential to create misunderstandings among stakeholders, weaken accountability, and reduce public trust in the institution's financial governance (Kholiq & Wahyunik, 2025a). In addition, the madrasah operates within a socio-economic environment where most parents come from lower-middle-income backgrounds, which often leads to delays in tuition payments and financial instability (Rahman & Ramadhan, 2024). Such challenges further complicate the madrasah's ability to plan budgets, fulfill operational needs, and develop educational programs sustainably. Without transparent and well-managed financial systems, these constraints

may negatively affect stakeholder confidence and limit opportunities for external support.

Based on the identification of these governance problems, management and financial transparency assistance was designed as an intervention to address existing weaknesses in financial management practices at MI Muhammadiyah 3 Ponorogo. The assistance program was not positioned as a final solution or guaranteed outcome but as a structured effort to strengthen managerial capacity, improve transparency mechanisms, and create conditions conducive to building public trust. Specifically, the program aimed to: (1) enhance administrators' understanding of basic accounting principles and transparent financial reporting; (2) introduce a more structured, potentially digital-based financial recording and reporting system; and (3) support the development of accountable financial practices aligned with good governance and Islamic ethical values. Through this approach, the article examines how management and financial transparency assistance can function as a strategic pathway toward strengthening public trust in Islamic educational institutions.

2. Methodology

This community service program employed a qualitative approach using the Participatory Action Research (PAR) design. PAR was selected because it emphasizes collaborative problem identification, joint action, and reflective evaluation involving both the implementation team and the partner institution. This approach is particularly relevant for community-based educational interventions, as it allows partners to actively participate in diagnosing problems, designing solutions, implementing actions, and reflecting on outcomes in a cyclical and sustainable manner.

The data used in this program were qualitative in nature, consisting of: (1) preliminary observation notes on financial management practices; (2) documentation of existing financial records and administrative procedures; (3) questionnaire responses related to indicators of public trust; (4) results of focus group discussions (FGDs) and workshops; and (5) SWOT analysis matrices developed collaboratively with madrasah stakeholders. These data were collected to understand existing financial management conditions, identify governance problems, and formulate improvement strategies. Detailed descriptions of each data source and analysis process are presented in the following sub-sections.

The program was conducted at Madrasah Ibtidaiyah (MI) Muhammadiyah 3 Ponorogo, located in Ngunut Subdistrict, Ponorogo Regency, East Java. The participants included the headmaster, treasurer, administrative staff, and teachers involved in managing operational finances. The selection of this madrasah was based on preliminary findings indicating limited financial management capacity, non-standardized financial reporting practices, and minimal use of digital tools, alongside a strong institutional commitment to improvement and active participation in the assistance process.

The implementation stages of the activity include four main steps that are interconnected.

- **The first step** is the Socialization of the PKM Program, which aims to provide an initial understanding to MI Muhammadiyah 3 Ngunut regarding the importance of transparency in school management and finance as a basis for building public trust.
- **The second step** is the Workshop on Models of Schools Trusted by the Community, which consists of two main activities, namely the Presentation of Models of Schools Trusted by the Community to provide theoretical insight into the characteristics of educational institutions trusted by the public, and a Questionnaire on Schools Trusted by the Community which is used to identify the extent to which the madrasah's condition has met the indicators of public trust.
- **The third step** is the Workshop on Transparency in School Management and Finance, which includes two activity sessions, namely Best Practice Forms of Management and Finance Transparency (MI MAPAN Ponorogo) as an example of good practice in implementing a transparency system in similar educational institutions, and the Theoretical Presentation of Practice Forms of Management and Finance Transparency to deepen participants' understanding of the principles of accountability and open financial reporting.
- **The final step**, Building Management and Financial Transparency at MI Muhammadiyah 3 Ponorogo through intensive mentoring. At this stage, SWOT analysis was employed as an analytical tool, not as the main research method, to systematically examine internal strengths and weaknesses as well as external opportunities and threats related to financial transparency implementation. The SWOT analysis results were then discussed through evaluation and feedback sessions to formulate strategic recommendations and follow-up actions aligned with the madrasah's capacity and context. This narrative aligns directly with the article's focus on management and financial transparency assistance as a process rather than a final outcome.

The mentoring process was carried out through participatory training and hands-on practice (learning by doing). Participants were actively involved in simulating financial transactions, preparing financial reports, and applying principles of public transparency. The implementation team also provided an easy-to-use digital financial report template for the madrasah. During the training sessions, participants received intensive guidance until they were able to operate the system independently. The mentoring was conducted gradually over three months, with weekly in-person meetings and online communication to ensure the continuity of the implementation process.

3. Results and Discussion

Based on the implementation of the community service program at MTs Al-Islam Muhammadiyah Poncol, various activities were conducted to assess, plan, and improve the quality of education and institutional management. The program was designed to

involve multiple stakeholders, including school leaders, teachers, community representatives, and academic experts. Through a series of coordinated steps, the program aimed to identify the current conditions, challenges, and opportunities within the madrasah, and to implement practical interventions for sustainable improvement. This section presents a detailed discussion of the key activities and findings throughout the program stages.

The mentoring program on management and financial transparency at MI Muhammadiyah 3 Ngunut, Babadan, Ponorogo, was implemented through a series of systematic stages, beginning with program socialization and continuing through to the implementation workshop. Each stage was designed to strengthen the madrasah's capacity in managing its finances professionally, transparently, and accountably. Overall, the results of the activities indicated a significant improvement in understanding, skills, and commitment among the madrasah staff regarding the importance of good financial governance (good governance). This program also successfully fostered collective awareness of the importance of public involvement in the management of educational funds, thereby creating a more open relationship among the school, parents, and the wider community.

3.1. Socialization of the PKM Program

The first stage of this community service program was the Socialization of the PKM Program, conducted as an initial step to establish a shared understanding between the implementing team and MI Muhammadiyah 3 Ngunut. The activity aimed to provide a comprehensive introduction to the objectives, purposes, and benefits of the management and financial transparency mentoring program. During this stage, the service team explained the importance of implementing transparency principles in financial management as a form of public accountability and institutional responsibility to the community. The background of the activity, the urgency of enhancing public trust in the madrasah, and the ways in which this program could strengthen the image of MI Muhammadiyah 3 Ngunut as a trustworthy, professional, and open educational institution were also presented.

The socialization was held in person at the MI Muhammadiyah 3 Ngunut campus and was attended by the headmaster, teachers, and administrative staff. During the session, the PKM team delivered an interactive presentation on management and financial transparency concepts, followed by an open discussion that allowed participants to gain a deeper understanding of the program's direction. The enthusiasm of participants was evident from the large number of questions and comments regarding the current financial reporting system in the madrasah. Teachers also expressed hope that the program would provide practical examples of how transparency could be applied in school administration, serving as a model for improving the madrasah's financial management system to make it more accountable and efficient. Through this activity, effective communication was established between the service team and the madrasah, while also building an initial commitment to carrying out all stages of the program responsibly and collaboratively.

The socialization stage served as a crucial foundation before entering the training and workshop phases, as it was during this stage that a shared understanding of the importance of public trust in sustaining educational institutions was formed. With this socialization, all involved parties developed a common vision and understanding of how to realize a transparent, accountable, and publicly trusted madrasah.



Figure 1. Socialization of the PKM Program at MI Muhammadiyah 3 Ngunut
(Source: PKM Team Documentation, 2025)

Based on the results of this first stage, MI Muhammadiyah 3 Ngunut showed high enthusiasm toward improving management and financial transparency. Through the socialization activities, the implementing team, together with the headmaster and administrative staff, agreed on the main goal of the program to build a financial management system that is accountable, transparent, and easily understood by all stakeholders, including teachers, the school committee, and parents. The session also resulted in a shared understanding that transparency is not merely an administrative obligation, but a strategic approach to building public trust in Islamic educational institutions. The discussion outcomes revealed that the madrasah was strongly committed to improving its financial recording and reporting system, which had previously been manual. A new awareness also emerged that open information could strengthen the institution's image in the eyes of the public and increase community participation in supporting school activities.

These findings are consistent with the research by Jailobaeva et al., (2023), which emphasized that public trust in educational institutions is highly influenced by the level of transparency and managerial accountability. Their study found that schools or madrasahs with open financial reporting systems tend to receive greater social and financial support from the surrounding community. The results of this socialization

activity also align with Riadi, (2021), who found that transparency is a fundamental element in building the reputation of community-based educational institutions. Similarly, Keravnos & Symeou (2024) demonstrated that the implementation of good governance principles in school including transparency has a positive impact on increasing parental trust and strengthening their participation in institutional activities.

3.2. Workshop on Building a School Trusted by the Community

The second stage of this community service program was the Workshop on Building a School Trusted by the Community, held on June 16, 2025, in Classroom IV of MI Muhammadiyah 3 Ngunut, Ponorogo. The workshop aimed to provide insight and inspiration to all members of the madrasah community on how to establish an educational institution that gains the community's trust both in terms of management, service quality, and financial transparency. The event began with opening remarks from the madrasah representatives and the community service team, followed by the main presentation delivered by Dr. Rudianto, M.Ag., an education practitioner experienced in pioneering and developing community-trusted model schools, namely SD Muhammadiyah Terpadu (SDMT) Ponorogo.



Figure 2. Workshop "Model of a School Trusted by the Community" at MI Muhammadiyah 3 Ngunut.

(Source: PKM Team Documentation, 2025)

In his presentation, Dr. Rudianto emphasized that public trust toward educational institutions cannot be built instantly but must be earned through consistent efforts to maintain academic quality, transparent governance, and healthy communication with the community. He explained several key principles for building a trustworthy school, including information openness, financial honesty, quality service, and active parent participation in school activities. The workshop participants showed

great enthusiasm, as indicated by their active engagement and numerous questions about implementing transparency systems in successful model schools.

To deepen participants' understanding, the organizing team distributed perception surveys titled "Schools Trusted by the Community" and "Building School Transparency." The survey results showed that most participants viewed school achievements and student enrollment numbers as the main indicators of community trust. Additionally, all respondents agreed that effective communication, transparency in school activities and finances, and regular meetings between the school and parents were essential factors in fostering public confidence in educational institutions. Furthermore, a majority of respondents also believed that school branding has a significant influence on public trust levels.

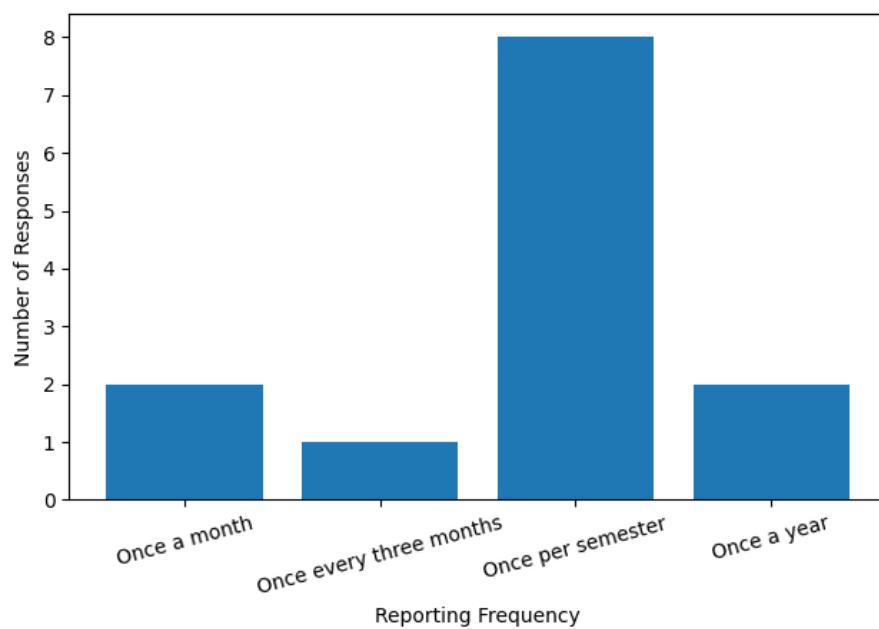


Figure 3. Results of participants' perception surveys on indicators of a community trusted school.

(Source: PKM Team Documentation, 2025)

From another section of the survey, 10 respondents stated that transparency should involve all stakeholders from the foundation and teachers to the wider community. Regarding the aspects that should be made transparent, most respondents prioritized school financial management and student learning outcomes. In terms of reporting media, respondents preferred school websites, written reports, and financial applications as the most effective tools to support transparency. The majority also suggested that management and financial reports be provided every semester, ensuring that information remains current and accountable.

This activity had a significant positive impact on the madrasah community's understanding of the importance of building a trusted educational institution. Beyond broadening their perspectives, the workshop also served as a reflection space for the madrasah to identify areas needing improvement, particularly in transparency and

financial reporting systems, so that these could become more open and easily accessible to the public. Thus, the workshop became a foundation for the next stage of the mentoring program, which focuses on financial and managerial transparency at the madrasah level.

The findings revealed that while most participants initially viewed school achievements and student numbers as the primary indicators of community trust, further discussions and perception surveys led to a deeper understanding: academic success and popularity are meaningless without transparent management systems and open communication between the madrasah and the community. Most respondents highlighted that routine communication, transparent financial reports, and clear activity documentation are the most critical factors for sustaining long-term public trust. Additionally, participants agreed that while school branding significantly affects institutional reputation, such branding can only be maintained if supported by honest and transparent managerial practices.

Empirically, the workshop's findings reinforced that public trust cannot be built instantly; it must emerge from consistent accountability and transparency. This aligns with Simanjuntak et al., (2024), who stated that public trust in schools is closely linked to the institution's openness in managing information and funds. Similarly, Nugroho and Nuriyawati et al., (2025) emphasized that schools with open communication systems and periodic public reporting mechanisms are more likely to gain social and parental support. Moreover, Rahmawati et al., (2023) found that school branding is not merely built through external promotion but is more strongly established through the integrity and honesty of the institution in managing educational funds.

From the implementation of this workshop, it can be concluded that MI Muhammadiyah 3 Ngunut has successfully developed a new paradigm in building community trust through the integration of academic performance, managerial transparency, and effective public communication. This awareness marks a crucial step toward establishing a participatory and sustainable madrasah governance system. The workshop thus served not only as a training platform but also as a critical reflection space for school managers to evaluate how well their institution meets public expectations regarding transparency and accountability principles.

3.3. Public Trust Indicators Based on Participants' Perceptions

To address the issue of public trust empirically, this program identified trust-related indicators based on participants' perception surveys and participatory discussions conducted during the workshop on building a school trusted by the community. Public trust in this context is understood as stakeholders' confidence in the transparency, accountability, and openness of madrasah financial management, rather than as a generalized or assumed outcome. Table 1 presents the key indicators of public trust identified during the mentoring activities.

Table 1. Indicators of Public Trust in Madrasah Financial Management

No	Indicator	Description
1	Access to financial information	Stakeholders' perception of ease in accessing school financial reports
2	Transparency of financial reporting	Perceived clarity and openness of financial reports
3	Accountability of fund utilization	Confidence that funds are used according to their purposes
4	Openness of school management	Willingness of management to communicate financial matters
5	Confidence in financial governance	Overall trust in the madrasah's financial management system

The survey results indicated that most participants associated public trust with transparent financial reporting, regular communication with parents, and openness in fund management. Participants emphasized that trust is not solely determined by student achievement or school popularity but is strongly influenced by how financial information is managed and communicated. These findings suggest that transparency functions as a foundational mechanism through which public trust is formed within Islamic educational institutions.

3.4. Workshop on Building Management and Financial Transparency in Madrasahs (Theory and Best Practices)

The next stage of this community service program continued the previous activities, focusing on developing both conceptual and practical understanding of management and financial transparency in madrasahs. The workshop was held on Tuesday, July 15, 2025, at MI Muhammadiyah 3 Ngunut, attended by 14 participants consisting of the principal, treasurer, teachers, and the PKM implementation team. It was divided into two main sessions: Best Practices of Management and Financial Transparency from MI MAPAN Ponorogo and a Theoretical Discussion on Building Management and Financial Transparency in Madrasahs.

In the first session, Dr. Nurul Iman, Lc., M.HI. shared his empirical experience in guiding MI MAPAN Ponorogo to build a transparent management and financial system for more than two decades. He explained that the institution's success in gaining public trust stemmed from the leaders' commitment and the establishment of an open financial reporting system accessible to all stakeholders. According to him, transparency is not limited to disclosing financial reports but also includes openness in decision-making processes, fund allocation, and honest communication with the public. Participants were encouraged to understand how MI MAPAN's successful model could serve as a reference in applying accountability principles within their respective madrasahs.

In the second session, Dr. Rudianto, M.Ag. presented a theoretical framework that complemented the previous practical insights. He emphasized that the principles of good governance in educational institutions must encompass transparency, accountability, responsibility, and fairness all of which contribute to strengthening public trust. In the context of madrasahs, these principles should be implemented through an organized financial recording system, periodic reports accessible to stakeholders, and clear evaluation mechanisms for fund usage. He further stressed that consistent transparency fosters both internal trust among teachers and staff and external trust from parents and the broader community.

The workshop was highly interactive, with participants engaging in in-depth discussions with the speakers. Several participants raised issues commonly encountered in financial reporting, such as limited human resources for digital administration and the absence of standardized reporting systems. The speakers responded with practical recommendations, including the use of simple financial applications and internal training to ensure that all parties understand transparent reporting workflows.

Overall, the workshop provided substantial benefits by expanding participants' theoretical knowledge of transparency and accountability while also offering relevant real-world examples (best practices) applicable to the Ponorogo madrasah context. Participants came to realize that transparency is not merely an administrative duty but also a moral responsibility toward the public especially the parents who entrust their children's education to MI Muhammadiyah 3 Ngunut.



Figure 4. Workshop participants listening attentively to the speaker during the session
“Building Management and Financial Transparency in Madrasahs.”

(Source: PKM Team Documentation, 2025)

Based on the discussions during this stage, most participants began to understand the importance of a well organized, open, and accessible documentation and financial reporting system for both internal and external stakeholders. One of the most appreciated practices was MI MAPAN Ponorogo's digital reporting model, which utilized a simple online spreadsheet-based application to record income, expenditures, and monthly reports accessible to the principal and the madrasah committee.

Participants also gained insights into the relationship between transparency and good governance, emphasizing that every financial decision should be guided by principles of accountability, participation, and fairness. Evaluation results revealed that madrasah administrators increasingly recognized that transparency functions not only as an administrative requirement but also as an essential instrument for fostering public trust in Islamic educational institutions. Madrasahs that openly report their financial management tend to receive greater community support both in the form of donations and increased parental participation, as well as growth in student enrollment.

These findings align with Rusyunizal & Karim (2025), who confirmed that implementing a digital-based financial transparency system enhances public trust in private educational institutions. In addition, Rusmiyati et al., (2025) reported that Islamic educational institutions adopting good governance principles in financial management experience increased community support and greater operational stability. In conclusion, this workshop demonstrated that an integrative approach combining theory and real-world best practices is key to successfully establishing transparency within madrasahs. Participants not only gained new knowledge but were also inspired to replicate proven successful models from other institutions. Consequently, this activity not only improved individual capacities but also fostered a collective commitment among MIM 3 Ngunut administrators to build a transparent financial system grounded in public accountability and institutional sustainability.

3.5. Workshop on Building Management and Financial Transparency at MI Muhammadiyah 3 Ngunut Babadan

The fourth stage served as the culmination of the entire mentoring program the Workshop on Building Management and Financial Transparency at MI Muhammadiyah 3 Ngunut Babadan. The event was held on Saturday, October 25, 2025, and attended by the entire PKM implementation team along with the management members of MI Muhammadiyah 3 Ngunut. This workshop served as a practical implementation of the transparency theories and models introduced in the previous stages, emphasizing the identification of internal potentials through a SWOT analysis (Strengths, Weaknesses, Opportunities, Threats) and the development of realistic and applicable improvement plans.

The activity began with an introductory presentation from the PKM team, highlighting the importance of management and financial transparency as a fundamental pillar of public trust. The presentation also explained the connection between transparency and institutional accountability stressing that openness in

managing public funds reflects the integrity and professionalism of madrasah administrators. Following the opening session, participants were given worksheets designed to help them map the current condition of their institution based on the four SWOT aspects. Through group discussions, participants analyzed strengths such as leadership commitment, community support, and an increasingly structured administrative system; weaknesses such as limited human resources and lack of digital documentation; opportunities such as the growing public trust in Islamic institutions; and threats, including increasing demands for transparency in the digital era.

The SWOT analysis session became one of the most interactive moments of the entire program. Participants exchanged experiences, challenges, and financial management strategies implemented in their respective madrasahs. The discussion resulted in several strategic recommendations from the PKM team, including strengthening the treasurer's capacity in basic accounting, adopting simple digital-based recordkeeping systems, and establishing regular reporting mechanisms for all stakeholders including the school committee and parents. This participatory approach was expected to foster a sense of ownership toward transparency initiatives, ensuring that change originates internally within the madrasah rather than being imposed externally.

As an outcome of this workshop, a summary of the SWOT analysis and a follow up plan was developed, outlining priorities for improvement and innovation in management and financial transparency. The document contained concrete steps such as enhancing financial report disclosure, involving the community in program evaluations, and developing a digital-based madrasah information system. This follow-up plan was mutually agreed upon by both the madrasah and the PKM team as a shared commitment to ensure the program's sustainability after the official mentoring period concluded.

Overall, this workshop became a highly productive space for reflection and collaboration. Through this activity, MI Muhammadiyah 3 Ngunut Babadan demonstrated a strong commitment to building a sustainable culture of transparency and accountability. With strengthened human resource capacity and a more open reporting system, the madrasah is expected to become a model Islamic educational institution trusted by the community for its integrity and openness in managing public funds.

Table 2. Recapitulation of Management and Financial Transparency at MIM 3 Ngunut and Recommendations for Improvement.

No	Target Stakeholders	Program	Implemented Activities	Media / Facilities	Improvement Suggestions
1	Parents / Student Guardians	Madrasah Activity Reporting	Semester meetings with parents	Written reports	Routine written reporting

	Madrasah Financial Reporting	Semester financial disclosure	PowerPoint presentations	Digital financial applications (e.g., simple accounting tools)
	Student Learning Outcome Reporting	Public dissemination of learning results	Written reports	Integrated reporting system
2	Community	Madrasah Activity Publication	Online and offline publication	Social media Optimized social media management
		SPPM Program	Community-based activities	Banners and brochures Waqf-based fundraising
		Infrastructure Development	Development updates	Printed and digital media Donation and alumni involvement
3	School Management / Foundation	Activity Reporting	Periodic internal reporting	Routine reports Standardized reporting format
		Financial Reporting	Financial accountability meetings	Financial documents Digital documentation system
		Learning Management Report	Evaluation of learning activities	Written reports Continuous monitoring
	Human Resource Management	Open recruitment and performance evaluation	Recruitment documents	Transparent HR assessment
4	Teachers and Staff	Financial Reporting	Budget transparency	Financial reports Shared digital access
		Activity and Budget Planning	Coordination and work meetings	Meeting minutes Structured meeting schedules

From the implementation of this stage, a visible transformation was observed in the attitudes and mindsets of the madrasah administrators. Previously, transparency was perceived as a burdensome administrative requirement, but it is now understood as a strategic instrument for building public trust. This finding reinforces the results reported by Harahap et al., (2023), who found that accountability-based management training in primary schools increased awareness of the importance of data and financial report transparency. Furthermore, Amirudin & Mazhab (2022) discovered that active involvement of school principals in financial reporting processes fosters a more open

and participatory organizational culture. In the context of Islamic education, these findings align with the study by Kholiq & Wahyunik (2025), which concluded that the implementation of transparency and participation principles in madrasahs represents a concrete manifestation of the Islamic values of amanah (trustworthiness) and justice in educational management.

Therefore, the implementation of this final-stage workshop had a significant impact on MIM 3 Ngunut's readiness to apply a sustainable financial transparency system. The activity not only enhanced the technical capacity of madrasah administrators in financial recording and reporting but also nurtured moral awareness that transparency constitutes both a spiritual and social responsibility toward the community. The outcomes of this mentoring program stand as evidence that collaboration between higher education institutions and madrasahs can serve as an effective model for achieving professional, accountable, and publicly trusted educational governance.

4. Conclusion

Based on the overall results of the mentoring activities, which consisted of program socialization, the "Model of a School Trusted by the Community" workshop, the theory- and best practice-based workshop on management and financial transparency, and the transparency implementation workshop at MI Muhammadiyah 3 Ngunut Babadan, it can be concluded that the program successfully enhanced both the conceptual understanding and practical skills of madrasah administrators in implementing transparent and accountable governance. The findings from workshops, perception surveys, and transparency mapping indicate a clear improvement in participants' awareness of the relationship between management transparency and public trust. The results demonstrate a significant shift in the management paradigm from a purely administrative approach toward a more participatory and open governance model. This transformation is evidenced by the identification of transparency indicators for different stakeholder groups, including parents, the community, school management, and teachers, as summarized in the transparency implementation table. Improvements were observed in financial reporting practices, public communication strategies, and stakeholder involvement, which collectively function as measurable indicators of public trust in the madrasah.

Furthermore, the mentoring activities enabled madrasah administrators to conduct institutional self-evaluation through SWOT analysis and to formulate concrete follow-up plans for improving financial transparency and accountability. The increased understanding of structured financial reporting, regular disclosure mechanisms, and the use of accessible media for information sharing reflects progress toward good governance practices. These outcomes reinforce that public trust is not merely a perception but can be developed through consistent, transparent, and accountable managerial actions. As a follow-up to this program, it is recommended that MI Muhammadiyah 3 Ngunut continue developing a digital-based financial recording and

reporting system that is accessible to all stakeholders. Such a system will support higher accountability, administrative efficiency, and sustained public trust in educational fund management. In addition, periodic training for teachers and administrative staff is necessary to maintain a culture of transparency and to ensure the sustainability of governance improvements. In the long term, this mentoring model has the potential to be replicated in other madrasahs, contributing to the institutionalization of transparency, public participation, and trust-based governance within Islamic elementary education. Through these efforts, madrasahs can play a strategic role in fostering a fair, accountable, and sustainable education system.

Bibliography

Amirudin, Y., & Mazhabi, Z. (2022). Involvement of School Committee in Budgeting Control: A Case Study at Primary School Bani Hasyim Malang Indonesia. *Edukasia Islamika*, 7(1), 66–77. <https://doi.org/10.28918/jei.v7i1.5244>

Ardani, E. F., & Trihantoyo, S. (2020). Penerapan Transparansi dan Akuntabilitas Dana Bantuan Operasional Sekolah (BOS) Guna Meningkatkan Partisipasi Masyarakat di Lingkungan SD Negeri Banyu Urip VIII Surabaya. *Inspirasi Manajemen Pendidikan*, 8(2), 134–144. <https://ejournal.unesa.ac.id/index.php/pmp/article/view/34612>

Asri, A., Siregar, N. A. N., Liza, S., & Hidayatullah, R. (2024). Pengembangan Sistem Keuangan Sekolah Berbasis Teknologi Untuk Mendukung Transformasi Society 5.0. *IHSAN: Jurnal Pendidikan Islam*, 2(4), 216–224. <https://doi.org/10.61104/ihsan.v2i4.234>

Harahap, V. A. N., Nurwani, N., & Nasution, J. (2023). Analysis of Accountability and Transparency in Management of School Operational Assistance (BOS) on School Progress at SMP Muhammadiyah 16 Lubuk Pakam. *Indonesian Interdisciplinary Journal of Sharia Economics (IIJSE)*, 6(3), 1863–1877. <https://doi.org/10.31538/ijse.v6i3.3931>

Jailobaeva, K., Jailobaev, T., Baialieva, G., Ismanbaeva, R., Kirbasheva, D., & Adam, M.-A. (2023). Empowering parents and promoting school and teacher accountability and responsiveness: Case of Kyrgyzstan. *International Journal of Educational Development*, 103, 102899. <https://doi.org/10.1016/j.ijedudev.2023.102899>

Keravlos, N., & Symeou, L. (2024). Practices, behaviours and actions of highly trusted primary school principals in Cyprus: An in-depth examination. *Educational Management Administration & Leadership*. Advance online publication. <https://doi.org/10.1177/17411432241262388>

Kholiq, A., & Wahyunik, S. (2025). Penguatan Akuntabilitas dalam Manajemen Pendidikan Islam: Studi tentang Transparansi dan Profesionalisme. *JIEM: Journal Of Islamic Education and Management*, 5(2), 10–23. <https://doi.org/10.59103/jiem.v5i2.1585>

Nur, A. F., & Hanif, M. (2024). Digitalisasi Untuk Transparansi Keuangan Sekolah di Mts Ma'arif Nu 1 Sumbang. *EDUTECH: Jurnal Inovasi Pendidikan Berbantuan Teknologi*, 4(2), 67–74. <https://doi.org/10.51878/edutech.v4i2.3082>

Nuriyawati, N., Maryanto, M., & Abdullah, G. (2025). Pengaruh Transparansi, Akuntabilitas, dan Partisipasi Masyarakat dalam Pengelolaan Dana BOS

Terhadap Mutu Pendidikan. *SOCIAL: Jurnal Inovasi Pendidikan IPS*, 5(1), 143-151. <https://doi.org/10.51878/social.v5i1.3533>

Rahman, H., & Ramadhan, N. J. H. (2024). Meningkatkan kualitas pendidikan Islam melalui lensa SDGs: Tantangan dan peluang. *Proceedings of Annual Islamic Conference for Learning and Management (AICLM)*, 1, 338-349. <https://proceedings.radenfatah.ac.id/index.php/aiclm/article/view/1183>

Rahmawati, I., Anwar, H., Wathoni, K., & Maromi, I. (2023). Building Public Trust through The Excellency Program; A Study on Tahfidz Branding in Pesantren. *Al-Tanzim: Jurnal Manajemen Pendidikan Islam*, 7(1), 287-298. <https://doi.org/10.33650/al-tanzim.v7i1.4883>

Riadi, R. M. (2021). School Financial Management based on Accountability and Transparency. *International Journal of Early Childhood Special Education*, 13(2), 856-864. <https://doi.org/10.9756/INT-JECSE/V13I2.211124>

Rusmiyati, L., Abdullah, R., Zulaikha, S., & Takdir, M. (2025). Transformasi Manajemen Keuangan Sekolah di Era Digital: Kajian Literatur terhadap Efektivitas, Transparansi, dan Akuntabilitas Pengelolaan Dana Pendidikan di Indonesia. *Jurnal Pengabdian Masyarakat Dan Riset Pendidikan*, 3(4), 5372-5380. <https://doi.org/10.31004/jpms.v3i4.3541>

Rusyunizal, D., & Karim, H. A. (2025). Building School Financial Transparency Based On Good Governance Principles. *ICMIE Proceedings*, 2, 89-95. <https://doi.org/10.61277/icmie.v2i1.137>

Simanjuntak, M. N., Nafiaty, D. A., & Hendarayati, N. (2024). Menuju pendidikan berintegritas: Studi transparansi dan akuntabilitas dalam pengelolaan dana BOS. *Journal of Education Research*, 5(4), 6191-6197. <https://doi.org/10.37985/jer.v5i4.1706>

Suharyanto, S. (2023). Menuju Madrasah Ibtidaiyah Unggulan: Strategi dan Tantangan dalam Meningkatkan Kualitas Pendidikan Islam di Indonesia. *Indonesian Journal of Action Research*, 2(1), 111-119. <https://doi.org/10.51878/ijar.v2i1.2062>

Widodo, T., Muhammad, I., Darmayanti, R., Nursaid, N., & Amany, D. A. L. (2023). Manajemen keuangan pendidikan berbasis digital: Sebuah kajian pustaka. *Indonesian Journal of Educational Management and Leadership*, 1(2), 146-167. <https://doi.org/10.51878/ijeml.v1i2.53>

Windasari, I. (2024). Akuntabilitas dan Transparansi Pengelolaan Keuangan dalam Perspektif Islam. *Hasina: Jurnal Akuntansi Dan Bisnis Syariah*, 1(1), 10-25. <https://doi.org/10.61104/hasina.v1i1.119>