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IMPLEMENTATION OF ACCOUNTABILITY AND TRANSPARENCY BASED ON FACILITIES AND INFRASTRUCTURE MANAGEMENT IN SUPPORTING THE GOVERNANCE OF THE S1 ISLAMIC EDUCATION MANAGEMENT STUDY PROGRAM

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Abstract

This study aims to analyze the implementation of accountability and transparency-based facilities and infrastructure management in supporting the governance of the S1 Islamic Education Management (MPI) Study Program. The management of facilities and infrastructure is one of the strategic components in the higher education system that plays a significant role in improving academic quality, learning effectiveness, and institutional credibility. In the context of higher education governance which increasingly demands the principles of good governance, accountability and transparency are important indicators in the process of planning, procurement, utilization, maintenance, and evaluation of facilities and infrastructure. This study uses a qualitative approach with a case study design in the MPI S1 Study Program at one of the Islamic religious universities. Data were obtained through in-depth interviews, participatory observations, and documentation studies that were analyzed using data reduction techniques, data presentation, and systematic conclusion drawn. The results of the study show that the implementation of accountability and transparency-based facility and infrastructure management is reflected in the preparation of needs-based planning, open reporting of budget use, stakeholder involvement in decision-making, and the existence of a sustainable internal monitoring mechanism. However, there are still several obstacles such as limited human resources, non-optimal management information systems, and low student participation in the evaluation process. This study concludes that strengthening the accountability and transparency system in the management of facilities and infrastructure contributes positively to improving the governance of study programs, especially in the aspects of effectiveness, efficiency, and public trust.

Keywords: infrastructure management, accountability, transparency

Abstrak

Penelitian ini bertujuan untuk menganalisis implementasi manajemen sarana dan prasarana berbasis akuntabilitas dan transparansi dalam mendukung tata kelola Program Studi S1 Manajemen Pendidikan Islam (MPI). Pengelolaan sarana dan prasarana merupakan salah satu komponen strategis dalam sistem pendidikan tinggi yang berperan signifikan terhadap peningkatan mutu akademik, efektivitas pembelajaran, serta kredibilitas kelembagaan. Dalam konteks tata kelola perguruan tinggi yang semakin menuntut prinsip good governance, akuntabilitas dan transparansi menjadi indikator penting dalam proses perencanaan, pengadaan, pemanfaatan, pemeliharaan, hingga evaluasi sarana dan prasarana. Penelitian ini menggunakan pendekatan kualitatif dengan desain studi kasus pada Program Studi S1 MPI di salah satu perguruan tinggi keagamaan Islam. Data diperoleh melalui wawancara mendalam, observasi partisipatif, dan studi dokumentasi yang dianalisis menggunakan teknik reduksi data, penyajian data, dan penarikan kesimpulan secara sistematis. Hasil penelitian menunjukkan bahwa implementasi manajemen sarana dan prasarana berbasis akuntabilitas dan

transparansi tercermin dalam penyusunan perencanaan berbasis kebutuhan, pelaporan penggunaan anggaran secara terbuka, pelibatan pemangku kepentingan dalam pengambilan keputusan, serta adanya mekanisme pengawasan internal yang berkelanjutan. Namun demikian, masih ditemukan beberapa kendala seperti keterbatasan sumber daya manusia, belum optimalnya sistem informasi manajemen, dan rendahnya partisipasi mahasiswa dalam proses evaluasi. Penelitian ini menyimpulkan bahwa penguatan sistem akuntabilitas dan transparansi dalam manajemen sarana dan prasarana berkontribusi positif terhadap peningkatan tata kelola prodi, khususnya dalam aspek efektivitas, efisiensi, dan kepercayaan publik.

Kata kunci: manajemen sarana prasarana, akuntabilitas, transparansi

INTRODUCTION

Higher education has a strategic role in shaping superior and competitive human resources. In the context of Islamic religious universities, the S1 Islamic Education Management Study Program has the responsibility to produce graduates who are competent in the field of management of Islamic educational institutions (Fanani & Agustriani, 2020). The quality of education process is not only determined by the quality of lecturers and curriculum, but also by the availability and management of adequate facilities and infrastructure. Facilities and infrastructure are the main supporting factors in creating a conducive learning environment. Without good management, the available facilities will not have a maximum impact on improving the quality of learning. Therefore, the management of facilities and infrastructure must be carried out in a systematic, planned, and sustainable manner. This is important in an effort to realize effective and professional study program governance.

The management of facilities and infrastructure in higher education includes a series of processes ranging from planning, procurement, inventory, utilization, maintenance, to elimination. Each of these stages requires careful management so that the use of resources can be carried out efficiently and on target (Zulkarnaen et al., 2020). In practice, there is often a mismatch between planning and real needs in the field. This condition can hinder the learning process and reduce the quality of academic services. Therefore, the principles of accountability and transparency are needed in every process of managing facilities and infrastructure. The principle aims to ensure that every decision taken can be accounted for administratively and morally. In addition, transparency allows all stakeholders to obtain clear information about the management of study program facilities.

Accountability in the context of facilities and infrastructure management means clear accountability for budget use and facility utilization. Any expenditure and policies related to facilities and infrastructure must be openly explained (Santosa et al., 2014). Accountability is also related to compliance with applicable regulations and standards. On the other hand, transparency requires

disclosure of information to the academic community regarding the facility management process. Transparency not only creates trust, but also encourages active participation in supervision. Thus, accountability and transparency are two principles that complement each other in realizing good governance. The application of these two principles becomes relevant in dealing with the demands of accreditation and internal quality evaluation.

Good governance of study programs requires an integrated management system. The management of facilities and infrastructure cannot be separated from the strategic planning system of the study program (WAHYUNI, n.d.). Every policy taken must be aligned with the vision, mission, and goals of the study program. In addition, facility management must pay attention to the aspects of effectiveness and sustainability. The availability of classrooms, laboratories, libraries, and other supporting facilities must be adjusted to academic needs. Inaccuracies in management can lead to budget waste. Therefore, a management system based on accountability and transparency is a relevant solution.

In reality, there are still various problems in the management of facilities and infrastructure in universities. These problems include a lack of coordination between units, a weak supervision system, and limited human resources (Putranto et al., 2025). In addition, not all study programs have an integrated management information system. This condition can hinder the effectiveness of reporting and monitoring. These challenges require innovation in the facility management system. The application of the principles of accountability and transparency is expected to be able to answer these challenges. Thus, the management of facilities and infrastructure can run more professionally.

A lot of research on the management of facilities and infrastructure has been carried out, but not many have specifically examined its implementation from the perspective of accountability and transparency in the S1 Islamic Education Management Study Program. This study is important because the characteristics of the MPI study program have their own peculiarities in the management of Islamic educational institutions. In addition, the demands of accreditation and internal quality assurance increasingly emphasize the importance of good governance (L. A. Lubis et al., 2025). Therefore, this research seeks to make a theoretical and practical contribution to the development of facilities and infrastructure management. The results of the research are expected to be a reference in the preparation of policies for the management of study program facilities. Thus, the quality of academic services can continue to be improved on an ongoing basis.

Based on this description, this research is focused on the analysis of the implementation of accountability and transparency-based facilities and infrastructure management in supporting the governance of the S1 Islamic Education Management Study Program. This research is expected to be

able to provide a comprehensive overview of the practice of managing study program facilities. In addition, this study also seeks to identify supporting and inhibiting factors in its implementation (Ningsih et al., 2023). With a qualitative approach, this study explores the experiences and perceptions of managers and stakeholders. The results are expected to provide recommendations that are applicable to improving the governance of study programs.

METHODS

This study uses a qualitative approach with a case study design. The qualitative approach was chosen because this research aims to understand in depth the process of implementing the management of facilities and infrastructure based on accountability and transparency. Case studies allow researchers to comprehensively explore phenomena in a real-world context. The location of the research is the S1 Islamic Education Management Study Program at one of the Islamic religious universities. The subjects of the study include the head of the study program, the secretary of the study program, education staff, lecturers, and student representatives. The selection of informants is carried out purposively based on their involvement in the management of facilities and infrastructure.

Data collection techniques include in-depth interviews, participatory observations, and documentation studies. The interview was conducted to gather information about the process of planning, procurement, and reporting infrastructure facilities. Observations were carried out to see firsthand the condition and utilization of study program facilities. Documentation includes analysis of budget reports, inventory of goods, and strategic planning documents. The collected data is analyzed through the stages of data reduction, data presentation, and conclusion drawn. The analysis was carried out simultaneously from the beginning of data collection.

The validity of the data is maintained through triangulation of sources and techniques. The researcher compared the results of the interviews with observational and documentation data. In addition, member checks are carried out on informants to ensure the correctness of the data. The research process is carried out systematically and ethically. All informants were given an explanation of the purpose of the research. With this methodology, it is hoped that the research results will have high validity and reliability.

RESULTS AND DISCUSSION

The implementation of facilities and infrastructure management in the MPI S1 Study Program starts from the needs-based planning stage. Planning is carried out through a coordination meeting involving study program leaders and education staff. In the forum, the need for learning facilities was

discussed in accordance with the development of the curriculum. Each procurement proposal is based on an analysis of academic needs. This process reflects the principle of accountability because every decision has a clear basis. In addition, meeting minutes are documented as a form of administrative accountability (KAUTSAR, 2024). Thus, planning runs systematically and participatoryly.

At the procurement stage, the study program follows the procedures set by the institution. Procurement is carried out through the mechanism of submitting an annual budget. Each withdrawal is recorded in detail and reported to the faculty. Transparency can be seen from the existence of budget usage reports that can be accessed by leaders and related units. This process minimizes the potential for budget abuse. In addition, the existence of an internal supervision system also strengthens accountability (Abd Aziz et al., 2015). With this mechanism, procurement runs more orderly.

The use of facilities and infrastructure is carried out optimally to support learning. The classrooms are equipped with adequate multimedia facilities. Laboratories and libraries are used to support academic activities. Lecturers and students are given proportionate access to these facilities. Transparency in utilization can be seen from the openly announced space use schedule (JUNIANDY, 2018). This prevents conflicts in the use of facilities. Thus, the learning process runs more effectively.

Facility maintenance is an important part of facility and infrastructure management. The study program has a regular maintenance schedule to ensure that the facilities remain in good condition. Any damage is recorded in the inventory book and acted upon immediately. Accountability can be seen from the existence of periodic maintenance reports. Transparency is realized through notification to the academic community about the condition of facilities. With this system, the sustainability of the use of facilities can be maintained (Bawono, 2025). Good maintenance also reduces the cost of long-term repairs.

In the aspect of supervision, the study program implements a monitoring mechanism periodically. Evaluations are carried out at the end of each semester to assess the effectiveness of the use of facilities. The results of the evaluation are the basis for policy improvement. The participation of lecturers and students in the evaluation shows that there is transparency. However, the level of student participation still needs to be increased. This is an important note in strengthening governance. With continuous evaluation, the management system is maturing (Umayasari & Sandy, 2024).

One of the important findings is the support of leaders in implementing the principle of accountability. The commitment of the leadership can be seen from the openness in submitting reports. In addition, leaders encourage the use of management information systems. This system

makes it easy to record and report inventory data. Although not fully digital, the system helps to improve efficiency. Leadership support is a key factor in the success of implementation. Without the commitment of the leadership, the system will not run optimally (Suryaningsih & Imron, 2019).

On the other hand, this study also found obstacles in implementation. Limited human resources are the main challenge. Not all education personnel have adequate managerial competence. In addition, budget constraints hinder the procurement of new facilities. An unintegrated information system is also an obstacle. This condition requires serious attention from the institution. Efforts to increase human resource capacity need to be carried out in a sustainable manner (B. Lubis, 2019).

Overall, the implementation of accountability and transparency-based facilities and infrastructure management has a positive impact on the governance of study programs. The effectiveness of the use of facilities has increased significantly. The trust of the academic community in the management of study programs is also getting better. The principle of good governance is beginning to be internalized in the organizational culture. Although there are still obstacles, the existing system has run quite well. Continuous improvement is the key to improving the quality of management (Hidayah, 2023).

The findings of this study confirm that accountability and transparency are not just normative concepts. These two principles can be implemented concretely in the management of study program facilities. With a clear and participatory system, the governance of the study program becomes more professional. This research makes a practical contribution to the development of facilities and infrastructure management in higher education. In addition, this research opens up opportunities for further studies in the context of digitizing facility management. Thus, strengthening governance can continue to be carried out in an adaptive and innovative manner (Hidayah, 2023).

CONCLUSION

The implementation of accountability and transparency-based facilities and infrastructure management in the S1 Islamic Education Management Study Program has gone quite well. The principle of accountability is reflected in the process of planning, procurement, utilization, and reporting of facilities. Transparency is realized through information disclosure and stakeholder involvement. These two principles contribute to improving the governance of study programs. The management system has become more systematic and directed. The trust of the academic community has also increased.

However, there are still some obstacles that need to be overcome. Limited human resources and information systems are the main challenges. Therefore, it is necessary to strengthen the capacity

of human resources and develop an integrated digital system. Leadership support and joint commitment are key factors in the success of implementation. Continuous improvement needs to be made to maintain the quality of governance.

In general, this study emphasizes the importance of implementing accountability and transparency in the management of facilities and infrastructure. Consistent implementation will support the realization of effective, efficient, and professional governance of study programs. Thus, the quality of academic services can continue to be improved on an ongoing basis.

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