

=====

Transformation of Education Institution in Industrial Era 4.0: Modern Management in Islamic Boarding School

Dwi Sulistiani

UIN Maulana Malik Ibrahim Malang
 e-mail: dwisulistiani@pips.uin-malang.ac.id

Abstract. The development of boarding schools both in terms of quantity and quality has increased in the last decade. In the industrial era 4.0, where technology has become essential in a borderless world, it requires Islamic boarding schools to start transforming to improve the quality of education services. The implementation of modern management by utilizing information technology has become a demand in the current era. Descriptive qualitative research with case study method aims to analyze Kyai's principles in contemporary management and the transformation of Islamic boarding schools, which reflected in modern management, which has been applied by Al Amien Islamic boarding school, Prenduan, Sumenep. This Islamic boarding school is one of the most influential boarding schools in Indonesia. The results of this study indicate there are eight principles held by Kyai and all of Al Amien Prenduan boarding school residents. These principles show the existence of modern thinking from Kyai in managing boarding schools, as well as efforts to transform boarding schools that integrate classic books with current thinking needed in the industrial era 4.0. Transformation of Al Amien Islamic boarding school is carried out by utilizing information technology in an online-based academic system, attendance of students with fingerprint, and accounting software in preparing financial statements. Besides, spending on santri at each profit center is done by using fingerprint to make it easier to supervise the expenditure of santri so that they are not accustomed to living wastefully. Modern management is proven to facilitate academic and non-academic management as well as increase accountability and transparency of financial reporting there.

Keywords: *transformation, education institution, Islamic boarding school, the industrial era 4.0, modern management, information technology*

Abstrak. Perkembangan pondok pesantren baik dari sisi kuantitas maupun kualitas semakin meningkat dalam dekade terakhir. Pada era industri 4.0 dimana teknologi menjadi sangat penting di dunia yang tanpa batas, menuntut pondok pesantren untuk mulai melakukan transformasi guna meningkatkan kualitas pelayanan pendidikan. Pelaksanaan manajemen modern dengan memanfaatkan teknologi informasi sudah menjadi tuntutan di era sekarang. Penelitian kualitatif deskriptif dengan metode study kasus ini bertujuan untuk menganalisis prinsip Kyai dalam manajemen modern dan transformasi pondok pesantren yang tercermin dalam manajemen modern yang telah diterapkan oleh pondok pesantren Al Amien Prenduan, Sumenep. Pondok pesantren ini merupakan salah satu pondok pesantren paling berpengaruh di Indonesia. Hasil penelitian ini menunjukkan ada 8 prinsip yang dipegang oleh Kyai dan seluruh warga pondok pesantren Al Amien Prenduan. Prinsip-prinsip tersebut menunjukkan adanya pemikiran modern dari Kyai dalam mengelola pondok pesantren, serta upaya transformasi pondok pesantren yang memadukan kitab-kitab klasik dengan pemikiran modern yang dibutuhkan di era industri 4.0. Transformasi pondok pesantren Al Amien dilakukan dengan memanfaatkan teknologi informasi dalam sistem akademik berbasis online, absensi santri dengan finger print dan software akuntansi dalam penyusunan laporan keuangan. Selain itu belanja santri di tiap profit center dilakukan dengan menggunakan finger print sehingga mempermudah pengawasan terhadap pengeluaran santri sehingga mereka tidak terbiasa hidup boros. Manajemen modern tersebut terbukti bisa mempermudah pengelolaan akademik dan non akademik juga meningkatkan akuntabilitas dan transparansi pelaporan keuangan disana.

Kata kunci: *transformasi, insitutsi pendidikan, pondok pesantren, era industri 4.0, manajemen modern, teknologi informasi*

1. INTRODUCTION

In the industrial era, 4.0, where technology became essential and the world was increasing without limits, making boarding schools must also follow it. The industrial era 4.0 is marked as an era of openness or globalization, meaning that human life in this era underwent fundamental changes that are different from the way of experience in the previous period. This era requires quality human resources, which are produced by institutions that are managed professionally to deliver superior results. These demands demand a breakthrough in thinking, conceptualization, and actions. According to the philosopher Khun if new

challenges are faced by using the old paradigm, then all efforts will fail. The new problem requires a breakthrough thinking process if what is desired is quality output that can compete with work in an open world (Tilaar, 1998: 245).

Quantitatively, the number of pesantren has continued to increase in the last ten years. Based on research conducted by the Ministry of Religion Education and Training Ministry of Religion, it was found from 14,656 in 2003-2004 the number of pesantren to 28,961 in 2014-2015. The number of students studying at pesantren up to 2015 totaled 4,028,660 people consisting of 2,069,029 or (51.1%) male students and 1,968,631 or (48.9%) female students. From the total number of santri, 2,516,591 or 62.5% of the settlers came from 1,512,069, or 37.5% of the santri did not reside. The number of educators was 333,795 people consisting of 208,108 or 62.3% educated <S1, 114,029 or 34.2% had S1 education, and 11,657 or 3.5% were educated \geq S2 (mitra.nu.or.id). Meanwhile, based on data from the Data Section, Information System, and Public Relations of the Secretariat of the Directorate General of Islamic Education Ministry of Religion, in 2016 there were 28,194 pesantren that were spread both in urban and rural areas with 4,290,626 santri, and all were private (republika.co.id) In addition to showing the level of diversity, orientation of pesantren leaders and the independence of kyai, this number strengthens the argument that pesantren is a very independent private educational institution and is actually a community-based education practice. The undeniable fact that pesantren is experiencing rapid development.

The dynamics of pesantren in terms of numbers, qualitative aspects, and their roles give rise to the need to know the capacity of pesantren. The diversity of pesantren and the expanding role of pesantren in the fields of education, religion, and social are the basis for the need to measure the capacity of pesantren that has the accuracy, and the determination of its theoretical, operational and measurable argumentative components. The development of pesantren qualitatively can be seen from various aspects, including institutional status, governance, implementation of educational programs, expansion of the field of cultivation, the uniqueness of the scientific area, diversification of economic ventures, cooperation networks, and others. This diversity of developments results in various expressions of pesantren in the life of the nation and state. The development of pesantren is also related to its broader status and role (more comprehensive mandate) from as a religious, educational, social institution to the village of civilization and artifacts of Indonesian culture. The purpose of pesantren as a religious institution cannot be denied, namely, as one of the elements driving Islam in Indonesia (Lombard, 2005).

Through pesantren, Islam developed throughout Indonesia. The involvement of pesantren in the development of socio-economic, political, and cultural, is evidence of expanding its role as a dynamic social institution. The pesantren has also provided access to educational services for the advancement of the people. As identified by Regulation of the Minister of Religion No. 13 of 2014 concerning Islamic Religious Education, pesantren can be described as "educational units" and "education providers." Nowadays, there can be witnessed by many pesantren that hold Madrasa education, school education, tertiary education, skills education, mu'adalah education, and others.

Previous research conducted by Asifudin (2016) found that the ideal manager for the Kiai of the head of the boarding school and his first companion were visionaries. Islamic boarding schools, led by such leaders will undoubtedly be enlightened and motivated to build clear long-term goals and plans. Transformational leadership is a leadership model that continuously makes changes for organizational improvement. The most successful leaders in making changes are those who have tried to implement transformative or transformational leadership (Afandi, 2013). When spirituality becomes a guideline in the development of accounting and accountability, accounting discipline will become transcendental and contribute positively to creating and maintaining peace, inclusiveness, care, justice, welfare, and harmony (Efferin, 2015). Therefore, it is essential to know the principles of kyai in financial managing Islamic boarding school to improve public accountability. Utilization of information and communication technology has also been carried out in Rakyat Islamic boarding school, Sumberpucung, Malang to manage boarding schools following changing times (Anwas, 2015). Accountability is very important especially for public sector entity (Barton, 2006 and Hawke,

2012). Public sector entities have change their thought to new performance management that produce more accountability (Vivian & Maroon, 2018 and Wyk, 2017)

Al Amien Islamic Boarding School Prenduan Sumenep is one of the most influential boarding schools in Indonesia. Islamic boarding schools with the Muaddalah system use a different curriculum from the curriculum set by the Indonesian government. But this difference is a strength for this boarding school and a unique attraction for students who want there. Although the role of Kyai is very instrumental in the management of Islamic boarding schools, Islamic boarding schools are still democratic to receive input from the clerics, clerics, guardians of students, and their students for the good of the boarding school.

Based on the explanation above, it can be concluded that Islamic boarding school is an essential institution in providing education to produce quality human resources both academically and spiritually. Given the importance of Islamic boarding schools for the progress of the nation and state, it is essential to be managed in a modern manner following the times. This study aims to analyze how the Kyai principle in contemporary management in Al Amien Prenduan Sumenep Islamic boarding school. Besides, to explain how the transformation of Islamic boarding schools in the form of modern management has been implemented by Al Amien Prenduan Islamic boarding school, Sumenep.

2. METHOD

This research uses a qualitative approach with a case study method. Data collection was carried out directly at the pesantren location, namely Al-Amin Prenduan Islamic Boarding School, Sumenep Regency, Madura. Methods of data collection are done through interviews, in-depth interviews, documentation studies, and direct observations in the field both during the process of managing boarding schools and santri activities, as well as an observation on boarding school activities and community life around the pesantren. Accurate data obtained by the method of triangulation of data against various data sources in the field. Data sources are head of Islamic boarding school, students, guardians of students, and local community leaders. This data collection was carried out in July 2019. A documentation study was also carried out through the data on the website, the publication of the Al Amien Prenduan Islamic boarding school and the results of studies conducted by academics and researchers previously. Data analysis begins by examining all available data from various sources, then reducing the data, arranging in units according to the purpose of the study, and interpreting the data explained in the form of a description of the results and research discussion.

3. RESULTS & DISCUSSION

The history of its establishment, the Al-Amien Prenduan Islamic boarding school, cannot be separated from the history of the development of Islam in Prenduan itself. Because Kiai Chotib (grandfather of the caregivers now), who started the business of building an Islamic educational institution in Prenduan, was also a Kiai developing Islam in Prenduan. This institution-building effort is a continuation of the efforts of his brother-in-law, Kiai Syarqowi, who migrated to Guluk-guluk after more than 14 years of developing the Prenduan community to fulfill the mandate of his friend, Kiai Gemma who died in Mecca. Before leaving Prenduan to move to Guluk-guluk, Kiai Syarqowi asked Kiai Chotib to replace him, guiding the Prenduan community, having married him to one of Prenduan's original daughters named Aisha, or better known later by Nyai Rabbani. Kiai Chotib gladly accepted the mandate.

A few years later, around the beginning of the 20th century, Kiai Chotib began to pioneer a pesantren by establishing a small Langgar known as Congkop. Congkop Pesantren, that is how the community knows this educational institution, because the building that first stood at this boarding school is a Congkop-shaped building (a square building like Joglo). This building stands on barren land that is unstable and narrow, surrounded by burial ground and shrubs, approximately 200 meters from the langgar erected by Kiai Syarqowi. Since then, the name Congkop has become an old song of young men and women who are hungry for knowledge. This Congkop is the forerunner of the existing Al-Amien Prenduan Islamic Boarding School, and Kiai Chotib himself was appointed as a pioneer.

But unfortunately, before congkop became big like what he dreamed of, Kiai Chotib had to leave the pesantren and the students he loved forever. On Saturday, the 7th of Jumadil Late 1349/2 August 1930, he

returned to His day. While his sons and daughters, amounting to 8 people, most of them have left Congkop to join their husbands or foster community in other villages. And some are still studying in various primary boarding schools and Mecca. Since then, Congkop light has become dimmer due to late regeneration. Even so, there are still religious activities that fostered by Nyai Ramna for several years later.

After fading with the departure of the Kyai Chotib, Islamic education activities in Prenduan revived with the return of the Kyai Djauhari (the seventh son of the Kyai Chotib) from Mecca after so many years of studying and studying with Islamic scholars of the Grand Mosque and the Prophet's Mosque. He returned with his beloved wife, Nyai Maryam, who was the daughter of one of the Shaykhs in Makkah Al-Mukarromah-returning from Mecca, KH. Djauhari did not immediately reopen the pesantren to continue his late father's stub. He saw that the Prenduan community he had fostered before leaving for Mecca needed to be addressed and nurtured first because it was divided by the Khilafah problems that arose and developed in their midst.

After the Prenduan community reunited, then he built a new madrasa that was more organized and organized. The new madrasa was given the name Mathlabul Ulum or Place of Knowledge. This Madrasa continues to grow from the times including when it had to fight against the Japanese occupation and the days of maintaining independence in the 45s. Even when KH. Djuhari had to stay in Dutch custody for nearly seven months. The madrasa continued to run regularly and was managed by his friends and students.

Until the end of 1949, after the war of independence was over and the beloved country had returned safe, the Madrasa Mathlabul Ulum was multiplying. The number of students increased, the community became more enthusiastic, so it was considered necessary to open branches in several surrounding villages. There are five branch madrasas, led by community leaders around the madrasa. In addition to establishing Mathlabul Ulum, he also founded Tarbiyatul Banat, which is specifically for women. In addition to fostering madrassas, KH. Djauhari did not forget to prepare successive cadres from both the family and Prenduan youths. No less than 20 Prenduan kids who were specially educated by him.

Until the late 1950s, Mathlabul Ulum and Tarbiyatul Banat had reached their golden age. It is known in almost all of Prenduan and its surroundings. But unfortunately, the condition of Muslims at that time was hit by political storms, and divisions had a significant impact on Prenduan and Mathlabul Ulum. They were breaking the unity and brotherhood that had just awakened after passing through the colonial period. The leaders, teachers, and students of Mathlabul Ulum are divided.

Al-Amien Prenduan Islamic Boarding School is managed and managed collectively by several structured Governing Bodies, according to their respective fields of work. The governing bodies work by modern, effective, and efficient management principles but remain grounded in the vision and mission frame and the foundations of Al-Amien Prenduan. In an organizational hierarchy, the management can be described as follows:

1. Waqf Board / Kiai Council (Majlis Riasah al-Ma'had). Majlis Kiai is the highest body in the Al-Amien Prenduan Islamic Boarding School, which determines the direction of the policy of the Al-Amien Prenduan Islamic boarding school both inside and out. Members from 7 to 11 Kyai are elderly, with their organizational structure consisting of chairpersons, deputies, and members. The chairman and deputy secretary function as caregivers (Rais) and deputy caregivers (naib rais) of the Al-Amien Prenduan Islamic boarding school, while members of the Majlis Kiai function as directors (mudir) in existing education centers. Specifically, to deal with the day-to-day care of female students, Majlis Kiai formed the Women's Caregivers Council consisting of elders, the wives of Majlis Kiai members.
 2. Kiai Support Agency (Majlis A'wan ar-Riasah). Majlis A'wan is a governing body that functions as a companion to Majlis Kiai in carrying out daily cottage programs. Its members consist of 11 to 16 young Kyai or senior Ustadz. The organizational structure consists of the Chairperson, deputy, secretary, treasurer, coordinator in the field of education (Korbid), Korbid Da'wah, Korbid cadre formation, and funds and facilities. Secretary and Treasurer Majlis A'wa also functions as Secretary and Treasurer of Al-Amien Prenduan Islamic Boarding School.
-

3. Al-Amien Prenduan Foundation (Mu'assasah Ma'had al-Amien al-Islami Prenduan). This foundation serves as the Daily Organizer of all the Pondok programs outlined. Its management consists of 17 to 25 senior teachers and community leaders with the following organizational structure: Chairperson, vice chairman, secretary, treasurer, Head of the Education Bureau, Karo Da'wah, Karo regeneration, and Karo funding facilities, Karo Islamic study centers. The Foundation was formed by and reported directly to Majelis Kiai Al-Amien Prenduan Islamic boarding school.
4. Business institutions and units (Al-Ma'had wa Ulihdatul Amal) were intentionally established to support the maximum implementation of the Pondok programs. Consists of educational institutions, missionary institutions, regeneration institutions, economic institutions (funds and facilities) as well as research institutions. All of these institutions and business units have a structure as usually the case with organizations consisting of Chairpersons, deputies, secretaries and treasurers as well as certain sections in accordance with the specifications of their fields. The administrators of the institutions and business units consist of teachers, senior students, and other professionals who are needed.

The Kiai Council is the highest body in the Al-Amien Prenduan Islamic Boarding School, which determines the direction of the policy of the Al-Amien Prenduan Islamic boarding school both inside and out. Members from 6 to 11 Kyai are elderly, with their organizational structure consisting of chairpersons, deputies, and members. The chairman and deputy secretary function as leaders (Rais) and deputy leaders (naib rais) of Al-Amien Prenduan Islamic boarding school, while members of the Kiai Majelis function as caretakers (Murobbi) in existing education centers. Specifically, to deal with the day-to-day care of female students, Majelis Kiai formed the Women's Caregivers Council consisting of elders, the wives of Majelis Kiai members. At present the organizational structure of the Riasah Council consists of: chairman and leader and caregiver of the Al Amien Prenduan Islamic boarding school, deputy chairman and deputy leader, as well as IDIA Rector and board caretakers, Secretary and Caregiver of TMI Al-Amien Prenduan, Treasurer and Caregiver of MTA Al-Amien Prenduan , and 2 Members as well as Caretakers of Pondok Salafiyah Al-Amien Prenduan

The structure of the female caregiver's council consists of 2 elders, chairman, deputy chairman, and five members. The Dakwan Riasah assembly structure consists of the chairman of the foundation, vice chairman of the foundation, chair of the supervisory body, deputy chairman of the supervisory authority, head of KOHAR, head of the PUSDILAM, head of the Dakwan bureau, head of the RSI foundation, Pembatu I of IDIA, Vice-Chancellor II IDIA, Vice-Chancellor of IDIA III IDIA, Mudir Ma'had IDIA for men, Mudir Ma'had IDIA for women, Mudir "AAM TMI, Mudir Ma'had TMI Putri, Mudir Ma'had TMI Putra, Mudir 'Aam MTA, Mudir Ma'had MTA Putri, Mudir Ma 'had MTA Putra, Head of Madrasah Aliyah Putri I Al-Amien Prenduan, Board of Caretakers of Pondok Tegal Al-Amien Prenduan and Board of Caretakers of Pondok Tegal Al-Amien, Prenduan.

There are some principles agreed upon by the Kyai Assembly that underlie the implementation of modern management in this boarding school; these principles are explained as follows:

1. Principle 1: "SPP education funds are purely for educational development while teacher salaries are obtained from the profit center generated." The profit center consists of kitchen, cooperative, laundry, canteen. This principle is what makes Al Amien Islamic boarding school can improve the quality of education from year to year because education funds are only for the addition and improvement of educational facilities.
 2. Principle 2: "not all students are financially capable. Ten Santri who can fund one Santri who cannot afford ". Al Amien Islamic boarding school provides scholarships for underprivileged children who wish to obtain education there utilizing cross-subsidies, this will be able to add to the Barokah Islamic boarding school and capable Santris. Students from all over Indonesia (30 provinces) and abroad, such as Thailand, Malaysia, Singapore, Tanzania. The total number of Santri totaled in 8700.
 3. Principle 3: "We must separate the wealth of the Pondok and Kyai." This boarding school has applied the policy of the entity in accounting where the Kyai entity is separated from the boarding school
-

entity. This boarding school has been represented for all the ummah so that it is the right of the ummah not for the clerics. Everyone can become a member of the "Kyai Assembly," not just the founder of the Al Amien boarding school. The Kyai council consists of 7 people who are the most crucial part who can make strategic decisions for this boarding school. The Kyai council consists of 7 men who are considered capable and wise. The clerics' board has a partner, the "Women's Caregiver Council," consisting of Ms. Nyai. Pak Kyai and Mrs. Nyai may not hold any money from the hut, but they have the right to know the entry and exit of the hut money. The cash is physically gone because all have entered BNI Syariah bank, held by the treasurer where checks can be cashed when the principal and treasurer jointly withdraw it. The treasurer is held by a young teacher (who is still single) who given confidence in managing finances. The finance team consists of the cashier, the recording section, and data input in accounting software and is chaired by one of the "Women's Caretakers' Councils or senior teachers as treasurer. The financial statements are prepared monthly and reported to the Kyai council. The financial statements are also examined by the financial supervisory body (BPK), which is a team appointed by the Majelis Kyai and is responsible for the Kyai assembly. BPK comes from a family teacher

4. Principle 4: "Clerics and teachers are principled and behave that they do not live from the hut but what can be given to the student". Teachers are given a small salary, but they get a facility where they can manage a 45-person Santri kitchen, so they are responsible for providing students' meals three times a day for 45 people. The income from managing the kitchen can be used by teachers and clerics to eat. Besides, they also get barakah, even though the food allowance is not large, namely only 10 thousand for three meals per student, which means each meal is less than Rp. 3,500. Indeed, we cannot value it with our minds because the blessed income does not have to be a lot, but what is essential is that it can meet the needs of their lives, which is the principle of barakah in Islam.
5. Principle 5: "blessing, eat-in moderation". Santri, the teacher, and the Kyai are left to live modestly in moderation, and also in terms of eating, the Santri side dishes are rationed, but for rice, they can take enough, because each person's meal portion is different. All places in this pesantren cannot be separated from the elements of education, whether in the kitchen, canteen, field, mosque, room, and anywhere. All students and teachers sleep in this boarding school so that their interactions are never separated and continue to provide education to form the character and character of students 24 hours a day.
6. Principle 6: "Parents must believe in Islamic boarding schools if they do not believe students should be taken home and educated themselves." In education, the principle of trustees of students in the delivery of instruction must be high. If the parents/guardians of the students do not believe in the boarding school, then the results will also not be suitable for the students themselves.
7. Principle 7: "donations from donors must be designated by the contract of the donor." There are bond funds where donors have conditions for what funds they are donating, and there are unrestricted funds where donors do not require what funds are given. In this boarding school, the contribution is recorded and spent according to its designation. This principle is following the accounting principle whereby the manager must take responsibility in financial reporting, especially for donors in public sector organizations.
8. Principle 8: everyone can be a Santri in Al Amien Islamic boarding school. However, their abilities can be formed through the existing process in this Islamic boarding school ". The crucial students here have the desire to live in Al Amien Prenduan, even though their academic ability is lacking, the important thing is to be able to recite the prayers, and that prayer is enough as their capital in studying there.

Modern management carried out by the Al Amien Prenduan Islamic boarding school began when the Kyai Assembly gathered to discuss the strategic decision for the Islamic boarding school by way of deliberation and sharia. This boarding school funds its needs independently without assistance from the

government and has its curriculum policy that is not affected by government policy. The recruitment of students, learning, and examinations is carried out independently by this boarding school. School holidays when the Prophet's birthday for ten days and the remaining 50 days of Ramadan they always enter and the only holiday on Friday. When Friday is used by Kyai, Nyai, teachers to gather and discuss what is good for the progress of this boarding school. If the Sidogiri boarding school adheres to the Salafiyah system and the Gontor boarding school with the principles of Mualimin, the Al Amien boarding school combines the two in the process of learning and education of its students. Each room consists of 24 students, and there is one senior class as the room leader.

On top of that, there is a Musrif, which is a teacher and Muzzakif, which is a tutor. Learning in class uses total Arabic since the second grade of MTS. Autonomous management by each branch of the Al Amien boarding school. There is profit sharing, but a small amount is left to the foundation to be used in foundation development.

Attendance is also done by using a fingerprint that is directly connected to the academic system-making it easier for the cleric/cleric there to oversee the presence of students in each lesson and also studies. The implementation of the educational system has also made use of online information technology so that students, when re-registering each semester, can be done wherever they are. Information technology is done because the re-registration every semester is usually done when they are on school holidays, so the board administrators do innovation related to the educational system online.

Financial management has used accounting software that can produce financial reports. In the past, there was still a manual misappropriation, and the teacher as treasurer was immediately issued. There is no forgiveness for cheating and dishonesty in this boarding school. Promotion of this boarding school is from its alumni, this boarding school has never carried out large-scale developments, but by word of mouth. This boarding school has adopted a system of accountability and transparency, where financial statements are prepared using accounting software so that they can produce financial reports automatically. Financial reports every month are reported to the clerics and the guardians of students every year. Financial reporting is done through Whatsapp application (wa) and also in writing to the guardians of students.

Santri shops using fingerprints at every profit center in this boarding school. The guardian of the Santri also provides food allowance and pocket money for the Santri through the boarding school bank, which can be taken by the Santri with the dropping of the tutor teacher. When shopping at the profit center of the Islamic boarding school, the students do fingerprint, and the amount of shopping will immediately reduce the balance of funds transferred by the guardians of the students. In addition to being more efficient, it is also more effective in controlling the expenditure of students so that students are not accustomed to being wasteful in spending their money. Santri here may not bring cellphones if the caretakers of the Pondok know it will immediately destroy his cell, and the guardian of the Santri is called to find out about it. This principle is done so that the students feel equal to other students, no rich or poor. The most important thing is that the santri focus on their goal which is to seek knowledge, both world science and the hereafter. Muaddalah Islamic boarding school Al Amien Prenduan consists of 3000 male and female students but gets BOS funds for only 700 students. Overall the management of this boarding school is modern and is not inferior to private companies in terms of accountability and transparency.

4. CONCLUSION

The principles instilled by Kyai at Al Amien Prenduan Islamic Boarding School underlie the transformation of Islamic boarding schools in the industrial era 4.0. There are eight principles that have been internalized there, namely: education funds will really be returned in the form of educational facilities, a system of cross subsidies for students, there are entity principles that separate the wealth of the clerics and the wealth of boarding schools, invested in teachers and administrators to provide the best for Islamic boarding schools, barokah principles in terms of food, full trust in boarding schools, their allotment assistance must be in accordance with the agreements of the donors, and everyone can be a student regardless of his past and background. The principle has been internalized well in all Al Amien boarding school residents so that they work happily and sincerely and are not materialistic.

Modern management carried out by Al Amien Islamic Boarding School in the industrial era 4.0 was carried out in the form of the use of information technology in financial management in the way of the use of accounting software that could produce financial reports more quickly and accountably. The online-based academic system makes it easier for students to re-register when they are on school holidays. Besides that, the attendance of Santri in each learning and study class at the Pondok has also been connected to the academic system there. The spending of the students by fingerprint will automatically reduce their savings managed by the boarding school.

Al Amien Prenduan Islamic Boarding School, Sumenep combines Salafiyah and Khalafiyah learning with modern management. The contemporary management is an added value for this boarding school, which is an attraction that influences students to study there. The transformation of Islamic boarding schools is very much needed, especially in the 4.0 era where the world is increasing without limits where those who do not keep up with the times will be crushed. Modern management is a solution to the demands of transformation in Islamic boarding schools.

For an Islamic boarding school that still manage conventionally, we can recommend starting thinking more modernly. If we look at sizeable Islamic boarding schools in Indonesia, on average, they carry out modern management even though they are still studying classical books. It is time for Islamic boarding schools to rise and dismiss the previous image that education in Islamic boarding schools is old-fashioned. The opportunity is wide open for Islamic boarding schools to get students not only from local student but also from overseas.

REFERENCES

Book:

- Amin, Haedari. *Transformasi Pesantren*. Jakarta: Media Nusantra, 2007.
- Haedari, Amin & Ishom Elha. *Manajemen Mutu Terpadu Pesantren dan Madrasah*. Jakarta: Diva Pustaka, 2004.
- Nawawi, Haedari. *Manajemen Strategik Organisasi Non Profit Bidang Pemerintahan dengan Ilustrasi dalam Bidang Pendidikan*. Yogyakarta: Gadjah Mada Press, 2003.
- Sulistiorini. *Manajemen Pendidikan Islam: Konsep, Strategi, dan Aplikasi*. Yogyakarta: Teras, 2009.
- Sulthon dan Khusnur Ridho. *Manajemen Pondok Pesantren dalam Perspektif Global*. Yogyakarta: Lektangpressindo, 2006.

Article in journal:

- Afandi, Rahmad. (2013). Efektifitas kepemimpinan transformasional pesantren bagi peningkatan mutu lembaga pendidikan islam. *Jurnal Kependidikan*, 1(1), 99-122.
- Barton, Allan D. (2006). Public sector accountability and commercial-in-confidence outsourcing contrast. *Accounting, auditing & accountability Journal*. 19 (2). 256-271.
- Efferin, Sujoko. (2015). Akuntansi, spiritualitas dan kearifan lokal: beberapa agenda penelitian kritis. *Jurnal Akuntansi Multiparadigma-JAMAL*, 6(3), 341-511.
- Anwas, M. (2015). Pemanfaatan Teknologi Informasi Dan Komunikasi Pada Pesantren Rakyat Sumber Pucung Malang. *Jurnal Pendidikan dan Kebudayaan*, 21 (3).
- Asifudin, Ahmad Janan. (2016). Manajemen Pendidikan untuk Pondok Pesantren. *Manageria: Jurnal Manajemen Pendidikan Islam*. 1 (2).
- Akhiruddin, KM. (2015). Lembaga Pendidikan Islam di Nusantara. *Jurnal Tarbiyah*, (20).
- Hawke, Lewis. (2012) Australian public sector performance management: success or stagnation? *International Journal of Productivity and Performance Management*. 61 (3). 310-328.
- Molisa, P. (2011). A Spiritual Reflection on Emancipation and Accounting. *Critical Perspectives on Accounting*, 22 (1), 453-484.
-

- Mulawarman, A.D. (2010). Integrasi Paradigma Akuntansi: Refleksi atas Pendekatan Sosiologi dalam Ilmu Akuntansi. *Jurnal Akuntansi Multiparadigma*, 1 (1), 155-171.
- Vivian, Bruce & Maroun, Warren. (2018). Progressive public administration and new public management in public sector accountancy: an international review. *Meditari Accountancy Research*. 26 (1). 44-69
- Wyk, HA Van. (2017). Is the transformation of public sector financial reporting in south Africa's provincial governments on track? . *Meditari Accountancy Reserch*. 15 (2). 65-75

Thesis (master), dissertation (Ph.D. or doctoral program), or research report:

- Taufik, M. (2012). Kontruksi dan Akomodasi Pesantren terhadap Budaya Masyarakat. Tesis. Pascasarjana Universitas Muhammadiyah Malang, Malang.
- Thoifah, I. (2013). Model Pesantren Rakyat Al Amin di Sumberpucung Kabupaten Malang. Tesis. Pascasarjana Universitas Islam Negeri Maulana Malik Ibrahim Malang, Malang.
- Yahya, A. (2014). Peran Pesantren Rakyat dalam Pembelajaran Pendidikan Agama Islam melalui Seni Budaya. Skripsi. Jurusan Pendidikan Agama Islam, Fakultas Ilmu Tarbiyah dan Keguruan, Universitas Islam Negeri Maulana Malik Ibrahim Malang, Malang.
-