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REVITALIZATION OF ISLAMIC-BASED GOVERNANCE PRINCIPLES IN EARLY CHILDHOOD EDUCATION INSTITUTIONS: A CASE STUDY OF PAUD INSTITUTIONS IN WEST JAVA

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ABSTRAK

Penelitian ini mengkaji revitalisasi prinsip-prinsip tata kelola berbasis Islam di lembaga Pendidikan Anak Usia Dini (PAUD) di Jawa Barat melalui pendekatan studi kasus kualitatif. Penelitian ini bertujuan menganalisis penerapan prinsip-prinsip tata kelola yang berlandaskan nilai-nilai Islam, khususnya amanah, musyawarah, dan 'adl, dalam praktik manajemen kelembagaan. Data dikumpulkan melalui wawancara mendalam, observasi, dan analisis dokumen yang melibatkan pengelola sekolah, guru, orang tua, dan pemangku kepentingan lembaga. Temuan penelitian menunjukkan bahwa penerapan prinsip-prinsip tata kelola di lembaga PAUD Islam tergolong cukup efektif namun bervariasi di setiap dimensi tata kelola. Transparansi keuangan mencatat tingkat penerapan terendah sebesar 42%, sedangkan komunikasi dengan orang tua mencapai skor tertinggi sebesar 83%. Transparansi dalam program pembelajaran mencapai 75%, sedangkan transparansi kebijakan institusi dan struktur organisasi masing-masing memperoleh skor 67% dan 58%. Partisipasi pemangku kepentingan menunjukkan keterlibatan yang kuat dari yayasan (92%), orang tua (78%), dan guru (72%), namun partisipasi dari komunitas (25%) dan pemerintah lokal (33%) tergolong lemah. Dalam hal efisiensi manajemen sumber daya, manajemen waktu memperoleh skor tertinggi (74%), diikuti oleh manajemen fasilitas (71%), efektivitas program (68%), efisiensi keuangan (63%), dan manajemen sumber daya manusia (58%). Studi ini juga menemukan bahwa mekanisme akuntabilitas dalam evaluasi kinerja guru dan pemantauan program tergolong kuat. Integrasi nilai-nilai etika Islam ke dalam praktik tata kelola memperkuat keberlanjutan institusi, kepercayaan pemangku kepentingan, dan kualitas pendidikan. Temuan ini memberikan kontribusi baik secara teoretis maupun praktis terhadap pengembangan manajemen pendidikan Islam dan memberikan rekomendasi untuk memperkuat sistem tata kelola di lembaga PAUD di Indonesia.

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Keywords:	ABSTRACTS
Islamic Governance; Early Childhood Education; PAUD; Transparency; Accountability	<p>This study examines the revitalization of Islamic-based governance principles in Early Childhood Education (PAUD) institutions in West Java through a qualitative case study approach. The research aims to analyze the implementation of governance principles grounded in Islamic values, particularly <i>amanah</i> (trustworthiness), <i>musyawarah</i> (consultation), and <i>‘adl</i> (justice), within institutional management practices. Data were collected through in-depth interviews, observations, and document analysis involving school administrators, teachers, parents, and institutional stakeholders. The findings reveal that the implementation of governance principles in Islamic PAUD institutions is moderately effective but varies across governance dimensions. Financial transparency recorded the lowest implementation level at 42%, while communication with parents achieved the highest score at 83%. Transparency in learning programs reached 75%, whereas institutional policy transparency and organizational structure scored 67% and 58%, respectively. Stakeholder participation showed strong involvement from foundations (92%), parents (78%), and teachers (72%), but relatively weak participation from communities (25%) and local governments (33%). In terms of resource management efficiency, time management obtained the highest score (74%), followed by facilities management (71%), program effectiveness (68%), financial efficiency (63%), and human resource management (58%). The study also found that accountability mechanisms in teacher performance evaluation and program monitoring were relatively strong. The integration of Islamic ethical values into governance practices strengthens institutional sustainability, stakeholder trust, and educational quality. These findings contribute both theoretically and practically to the development of Islamic education management and provide recommendations for strengthening governance systems in PAUD institutions in Indonesia.</p>

A. INTRODUCTION

Early Childhood Education (ECE) is recognized as a vital stage in nurturing children's cognitive, emotional, and moral development, forming the foundation for lifelong learning and character building (Sujiono & Sujiono, 2017). In Islamic education, ECE, known as Pendidikan Anak Usia Dini (PAUD), emphasizes both intellectual growth and the integration of spiritual and ethical values derived from the Qur'an and Hadith, aiming to cultivate children with strong *akhlak* and *taqwa* from an early age (Marzuki, 2011). Therefore, the management of PAUD institutions must not only focus on educational quality but also on embedding Islamic values in every aspect of governance and administration.

Good governance or *tata kelola* constitutes a set of principles vital for achieving organizational effectiveness, including transparency, accountability, participation, responsiveness, and efficiency (Nasution & Fitryantica, 2023). These principles resonate harmoniously with Islamic ethical concepts such as *amanah* (trustworthiness), *musyawarah* (consultation), and *‘adl* (justice), which constitute the moral foundation for managing Islamic educational institutions (Komariah & Mi'roji, 2021). The alignment of governance principles with Islamic values is expected to enhance trust among stakeholders, strengthen institutional legitimacy, and improve education service quality in PAUD settings.

Despite growing recognition of governance importance, challenges persist in operationalizing these principles within PAUD institutions, particularly in

harmonizing modern governance frameworks with traditional Islamic ethical norms (Suyadi, 2019). Such challenges include limited managerial capacities, cultural nuances surrounding financial transparency, and difficulties in stakeholder coordination. These barriers necessitate a revitalization of governance principles tailored to the unique context of Islamic PAUD institutions, emphasizing values integration to maintain both effectiveness and religious fidelity.

Revitalizing Islamic-based governance in PAUD institutions is imperative to address the evolving social, educational, and regulatory environments faced by these institutions (Lamatokan et al. 2025; Syukron et al. 2025); Supriadi et al., 2025). This approach not only revitalizes the management practices but also ensures that PAUD institutions remain relevant and capable of delivering holistic early childhood education grounded in Islam. By embedding Islamic ethical values into governance, PAUD institutions can better foster sustainable educational environments that nurture well-rounded Muslim children.

Unlike previous studies that predominantly discuss governance in Islamic educational institutions from normative, conceptual, or administrative perspectives, this study offers a more comprehensive empirical investigation by specifically examining the implementation of Islamic-based governance principles within Early Childhood Education (PAUD) institutions in West Java. This research uniquely integrates modern governance dimensions namely transparency, accountability, participation, responsiveness, and efficiency with core Islamic ethical values such as *amanah*, *musyawarah*, and *‘adl*. Furthermore, the study provides measurable empirical evidence through governance implementation scores across various institutional dimensions, thereby contributing a contextualized governance model for Islamic PAUD institutions. This contribution is significant in enriching the discourse on Islamic education management, particularly in the context of strengthening institutional sustainability, stakeholder trust, and educational quality in early childhood Islamic education.

This study aims to deeply analyze the revitalization of Islamic governance principles within PAUD institutions, providing theoretical and practical insights to improve educational management in line with contemporary governance standards and Islamic ethics. The findings are expected to contribute significantly to the academic discourse on Islamic education management and offer pragmatic recommendations for institutional stakeholders seeking to enhance PAUD governance and education quality.

B. METHOD

This study employs a qualitative research design with a case study approach, which is commonly used to explore complex phenomena within real-life contexts, especially in education management (Yin, 2017). The case study focuses on Islamic Early Childhood Education (PAUD) institutions to deeply understand the revitalization of governance principles based on Islamic ethics. Data collection methods include in-depth interviews, observation, and document analysis, allowing triangulation to increase data validity (Ratnasih & Garnasih, 2020; Nurjamilah & Fahyuni, 2024; Yudha 2024). Interviews are conducted with key stakeholders such as administrators, teachers, and parents to capture diverse perspectives on governance practices and Islamic value integration.

Observation focuses on institutional management processes, meetings, and daily activities that reflect governance principles in practice. Document analysis covers policy documents, organizational records, curricula, and reports relevant to governance and Islamic values implementation. This multi-source data collection strengthens the richness and reliability of findings (Fajarini et al., 2023; Muhammad Amirul Ramli, 2022).

The data analysis uses an interactive model consisting of data reduction, data display, and conclusion drawing, consistent with Berliani & Wahyuni's framework (2020). Qualitative coding is performed to identify themes related to governance principles transparency, accountability, participation, responsiveness, efficiency and their linkage to Islamic values such as *amanah*, *musyawarah*, and *'adl* (Al-Attas, 1980). This approach ensures systematic exploration of how governance revitalization occurs within PAUD institutions while maintaining adherence to Islamic ethics.

To improve methodological clarity, the research process was organized systematically through several interconnected stages, beginning with problem identification and literature review, followed by data collection through interviews, observations, and document analysis. The collected data were subsequently reduced, categorized, and analyzed using an interactive qualitative analysis model consisting of data reduction, data display, and conclusion drawing. Finally, the findings were interpreted within the framework of Islamic governance principles, particularly *amanah*, *musyawarah*, and *'adl*. The overall research procedure is illustrated in Figure 1.

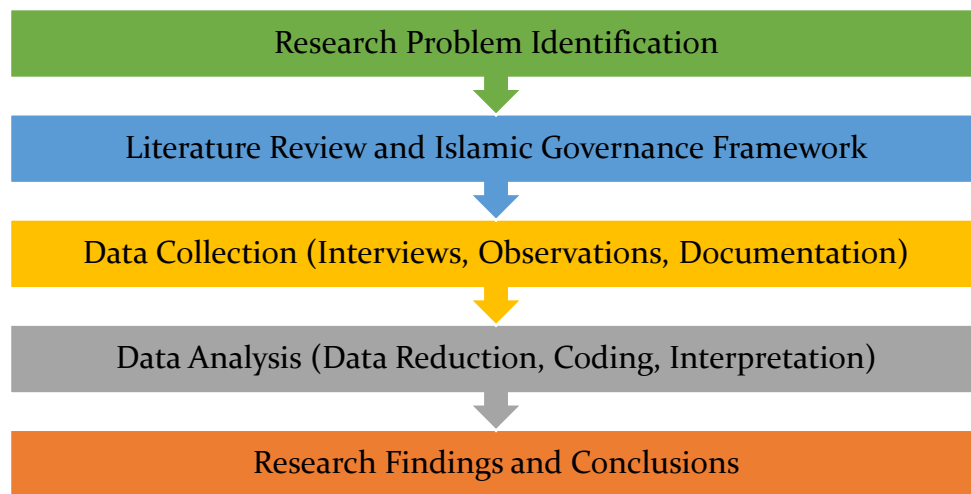


Figure 1. Research Process Flowchart

Ethical considerations are strictly observed by obtaining informed consent from all participants, ensuring confidentiality and anonymity, and respecting cultural and religious sensitivities throughout the research process (Creswell & Poth, 2016). The study also acknowledges the researchers' positionality and strives for reflexivity to minimize biases in data interpretation.

Overall, this methodological framework aligns with established qualitative research practice in Islamic education contexts, allowing comprehensive analysis of governance revitalization in PAUD institutions while providing credible, valid, and contextually rich insights (Suyadi, 2019; Bano, 2025).

C. RESULT AND DISCUSSION

The findings of this study present a comprehensive analysis of the implementation of good governance principles in Islamic Early Childhood Education (PAUD) institutions in West Java (Endi Ruhendi et al., 2025). The study focused on five core principles: transparency, accountability, participation, responsiveness, and efficiency, examining their practical application and alignment with Islamic values such as *amanah* (trustworthiness) and *musyawarah* (consultation) (Nasikin, Nasikin; Syukron & Ruhendi, 2024). The results indicate varied implementation levels across institutions, with financial transparency notably being the weakest aspect while communication with parents and program transparency scored higher (Supriadi et al., 2025). Accountability practices showed considerable strength, particularly in monitoring teacher performance and program outcomes. Stakeholder participation revealed high involvement of parents and teachers, contrasting with relatively low community engagement. The adaptability of institutions to emerging educational demands, especially in curricular development, was generally good, while efficiency in resource management reflected moderate success with room for improvement, particularly in human resource development (Hidayat et al., 2024). This integrated understanding underscores the critical intersection of effective governance and Islamic ethical values in enhancing the quality and sustainability of PAUD institutions, providing valuable insights for policymakers, educators, and institutional leaders aiming to foster excellence in early childhood Islamic education.

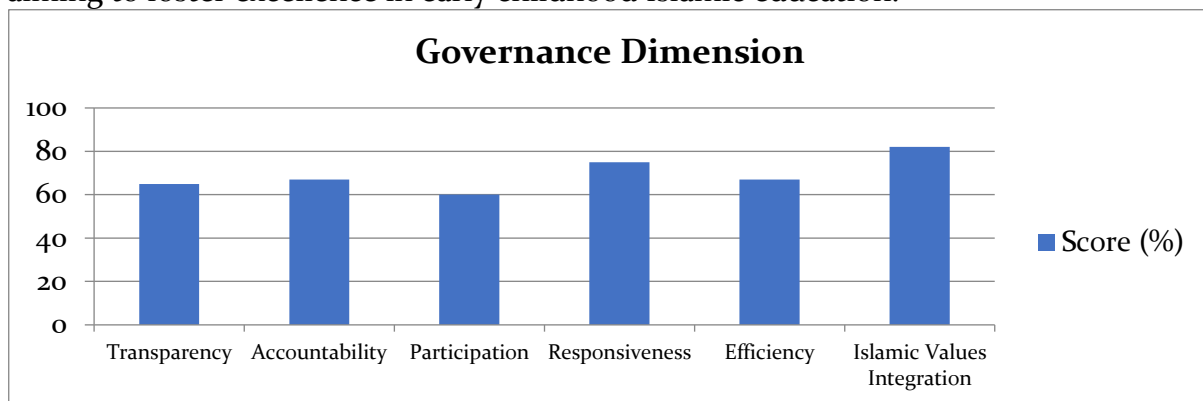


Figure 2. Summary of Governance Implementation Scores in Islamic PAUD Institutions

Figure 2 provides a visual summary of the implementation levels of governance principles in Islamic PAUD institutions in West Java. The figure demonstrates that responsiveness and integration of Islamic values achieved relatively higher scores, while transparency and stakeholder participation still require further institutional strengthening.

A. Transparency in PAUD Institutions

The study analyzed the implementation of governance principles transparency, accountability, participation, responsiveness, and efficiency in Islamic Early Childhood Education (PAUD) institutions in West Java. The findings reveal varying degrees of principle implementation, with financial transparency emerging as the most challenging. About 42% of institutions demonstrated transparency in financial management (Table 1), whereas transparency in learning programs and

communication with parents scored relatively higher at 75% and 83%, respectively. This echoes Mardiasmo's (2009) assertion that financial transparency poses significant difficulties for nonprofit educational organizations. Interviews revealed apprehensions about exposing financial matters affecting transparency levels.

The implementation of transparency principles in Islamic PAUD institutions was analyzed across five major dimensions, namely financial management, learning programs, institutional policy, communication with parents, and organizational structure. The detailed implementation scores are presented in Table 1.

Table 1: *Transparency Implementation in PAUD Institutions*

No.	Aspect of Transparency	Level of Implementation (%)	Category
1	Financial Management	42	Low
2	Learning Programs	75	Good
3	Institutional Policy	67	Fair
4	Communication with Parents	83	Very Good
5	Organizational Structure	58	Fair

These findings are consistent with previous studies conducted in Southeast Asian Islamic educational institutions, which indicate that financial transparency remains one of the most sensitive governance issues due to cultural and managerial factors (Bano 2025). Similar challenges were also identified in nonprofit educational organizations in Malaysia and Indonesia, where institutional openness is often constrained by limited administrative capacity and concerns regarding stakeholder perceptions. Nevertheless, the relatively high score in parent communication demonstrates that PAUD institutions have developed participatory communication practices aligned with contemporary educational governance standards.

The implementation of transparency within PAUD institutions varies considerably across key operational aspects. While communication with parents and transparency in learning programs exhibit relatively high levels, financial transparency remains the most challenging area with only 42% implementation. This disparity reflects common obstacles identified in nonprofit educational settings, where concerns about disclosing financial details may stem from cultural, ethical, or organizational sensitivities (Mardiasmo and MBA 2009; Arifin, Kayadibi, and Tabroni 2025). Addressing this gap is crucial for fostering stakeholder trust and enhancing institutional accountability, as transparent financial management forms the backbone of effective governance and facilitates optimal resource utilization. Increasing financial transparency should therefore be a priority in revitalizing governance in Islamic PAUD institutions.

B. Accountability Practices

Accountability practices showed positive outcomes, especially concerning program quality and resource utilization. Approximately 67% of institutions maintained adequate accountability mechanisms, with 83% systematically evaluating teaching

performance and children's progress. This supports Nasution and Fitryantica's (2023) findings that performance accountability is crucial in public service governance.

Accountability practices in Islamic PAUD institutions reveal encouraging outcomes, particularly in areas concerning program quality and resource management. About 67% of institutions adequately implement accountability mechanisms, which are crucial for maintaining transparency and responsible use of resources (Arifin, Ochocka, et al., 2025). The structured evaluation of teaching performance and assessment of child development, seen in 83% of institutions, indicates a strong commitment to ensuring educational quality (Sarnoto & Hude, 2025). These findings align with research emphasizing accountability as a key factor in building stakeholder trust and sustaining educational institutions (Nasution & Fitryantica, 2023). Nonetheless, continual strengthening of financial accountability systems is necessary to complement these efforts and enhance overall institutional effectiveness.

C. Stakeholder Participation and Involvement

Stakeholder participation varied substantially: parental involvement was high (78%), teacher participation at 72%, while community involvement lagged at 25% (Table 2). Although parental engagement aligns with contemporary educational paradigms, the low community participation signals gaps in forging broader social networks essential for holistic educational ecosystems (La Ode Syaiful Islamy, 2018).

Stakeholder participation constitutes an essential component of effective Islamic educational governance because it reflects collaborative decision-making and shared institutional responsibility. The levels of stakeholder participation identified in this study are summarized in Table 2.

Table 2: Stakeholder Participation Levels in PAUD

No.	Stakeholder	Participation (%)	Main Form of Participation
1	Parents	78	Committee involvement, program evaluation
2	Teachers	72	Faculty meetings, curriculum development
3	Foundation	92	Strategic policymaking, budgeting
4	Community	25	Social activities, mutual aid
5	Local Government	33	Supervision, training

The findings regarding stakeholder participation are comparable with collaborative governance studies in Islamic educational institutions across Indonesia and other Muslim-majority countries, where parental involvement tends to be significantly stronger than broader community engagement (La Ode Syaiful Islamy 2018). Internationally, studies on early childhood education governance emphasize that active collaboration between parents, schools, and communities contributes substantially to institutional sustainability and children's developmental outcomes.

Therefore, strengthening community participation remains an important strategic agenda for Islamic PAUD institutions in West Java.

Stakeholder participation in PAUD institutions demonstrates a diverse spectrum of engagement levels. Parental involvement is notably high at 78%, reflecting strong commitment through participation in committees and routine program evaluations that support the learning environment. Teacher engagement, at 72%, ensures active contribution to curriculum development and institutional decision-making. Foundation or management involvement is even higher, emphasizing strategic policymaking and budgeting roles (Wahidin et al., 2025). However, community participation remains substantially low at 25%, indicating an underutilized resource for broader social support and educational enrichment. This gap suggests the need to foster stronger community networks and collaborative activities to enhance institutional sustainability. Local government involvement is moderate, contributing through supervision and training programs. Collectively, these participation patterns highlight the critical importance of strengthening inclusive stakeholder partnerships to ensure effective governance and holistic Islamic education in PAUD (La Ode Syaiful Islamy, 2018; Dwijowijoto, 2022).

D. Responsiveness and Adaptation to Educational Needs

Responsiveness to evolving educational needs was moderately strong (75%), particularly in adapting curricula; however, technological adaptation lagged (45%) due to budget and capacity constraints. Efficiency in resource management showed overall satisfactory performance, with facility utilization rated at 71%, but human resource management scored only 58% (Table 3). These results reaffirm Dwiyanto's (2021) perspective on comprehensive efficiency beyond financial metrics alone.

The responsiveness of PAUD institutions to evolving educational needs is a vital aspect of effective governance. The study found that approximately 75% of institutions demonstrated good adaptability, particularly in updating and customizing learning programs to meet children's developmental and parental expectations. However, responsiveness to technological change remains relatively low at 45%, highlighting infrastructural and training constraints that hinder the integration of educational technology. Despite these challenges, institutions show a commendable effort to maintain relevance by adjusting curricula based on feedback and societal shifts, which aligns with Fadillah's (2022) emphasis on educational institutions' need to continuously adapt to rapidly changing environments to provide meaningful learning experiences. Enhancing technological responsiveness will be crucial to further strengthen the quality and relevance of Islamic PAUD education in the future.

E. Efficiency of Resource Management

Efficiency in resource management within Islamic Early Childhood Education (PAUD) institutions is pivotal for optimizing educational outcomes amidst resource constraints. The study found that financial efficiency scored moderately (63%), indicating that while budget utilization and cost per student are managed adequately, there remains potential for improvement, particularly in transparent financial planning and utilization strategies. Facility management demonstrated better efficiency (71%), with effective use of available spaces and maintenance of infrastructure supporting conducive learning environments. These findings align with

Dwiyanto's (2021) broader view that efficiency encompasses more than financial metrics, extending to physical resource optimization which is essential in early childhood settings.

Human resource efficiency, scoring 58%, emerged as an area requiring focused attention, reflecting challenges in balancing teacher-student ratios and ongoing competency development (Suradi & Masnah, 2025). This suggests that despite adequate staffing, efforts to enhance teacher skills and performance remain critical to sustaining educational quality. Program efficiency achieved a score of 68%, with curriculum effectiveness and goal achievement moderately satisfactory; however, continuous improvement is needed to match evolving educational standards. Lastly, time management scored relatively higher (74%), highlighting successful scheduling and utilization of learning hours that support structured early childhood education processes. Together, these efficiency indicators offer a comprehensive assessment of resource utilization, revealing strengths and opportunities for capacity building in Islamic PAUD institutions (Mulyadi, 2016; Dwiyanto, 2021; Syukron et al., 2025).

The efficiency dimension was evaluated to determine how effectively PAUD institutions utilize financial, physical, human, and programmatic resources in supporting educational objectives. The efficiency scores across resource management dimensions are presented in Table 3.

Table 3: *Efficiency Scores in Resource Utilization*

No.	Aspect	Score (%)	Key Indicators
1	Finance	63	Cost per student, budget utilization
2	Facilities	71	Space utilization, maintenance
3	Human Resources	58	Teacher-student ratio, competency development
4	Program	68	Curriculum effectiveness, goal achievement
5	Time	74	Schedule adherence, learning hours

The efficiency dimension was evaluated to determine how effectively Islamic Early Childhood Education (PAUD) institutions utilize financial, physical, human, and programmatic resources in achieving educational objectives. As presented in Table 3, financial efficiency scored 63%, indicating moderately effective budget utilization despite the need for improvement in transparent financial planning. Facility management demonstrated relatively strong performance (71%) through effective space utilization and infrastructure maintenance, while human resource efficiency recorded the lowest score (58%), reflecting challenges in teacher competency development and teacher-student ratio management (Suradi & Masnah, 2025). Program efficiency reached 68%, showing moderate effectiveness in curriculum implementation and goal achievement, whereas time management achieved the

highest score (74%), indicating effective scheduling and learning-hour utilization. These findings suggest that although Islamic PAUD institutions have demonstrated adequate efficiency in several governance dimensions, continuous capacity building and resource optimization remain necessary to improve institutional sustainability and educational quality (Dwiyanto, 2021; Mulyadi, 2016; Syukron et al., 2025).

The efficiency findings generally align with studies on educational management in developing countries, which highlight human resource development as a persistent challenge in early childhood education institutions. Similar patterns were identified in regional studies in Southeast Asia, where limitations in teacher competency development and institutional funding affect governance effectiveness and educational quality. Despite these constraints, the relatively high scores in facility utilization and time management indicate that PAUD institutions demonstrate adaptive managerial practices within limited resource environments.

The efficiency scores in resource utilization reveal a generally adequate yet varied performance across key operational domains within Islamic PAUD institutions. While financial management, with a score of 63%, indicates satisfactory but improvable resource allocation and budgeting, facility management scores higher (71%), suggesting effective utilization and upkeep of physical resources that support conducive learning environments. In contrast, human resource management scores the lowest (58%), highlighting challenges such as optimal teacher-student ratios and continuous professional development that require strategic attention. Program effectiveness and time management achieved moderate scores of 68% and 74%, respectively, demonstrating balanced but still developing capacities in curriculum delivery and scheduling optimization (Djuanda & Suradi, 2023). These findings underscore the importance of ongoing investment in capacity building and resource optimization to achieve sustained educational quality, in line with the broader perspectives of effective educational management (Dwiyanto, 2021; Mulyadi, 2016).

F. Integration of Islamic Values in Governance

The integration of Islamic values in governance practices emerged as one of the most significant strengths within Islamic Early Childhood Education (PAUD) institutions in West Java. Core Islamic ethical principles such as *amanah* (trustworthiness), *musyawarah* (consultation), and *'adl* (justice) were consistently reflected in institutional management, decision-making processes, and stakeholder interactions. These values serve not merely as moral concepts, but also as practical governance foundations that guide transparency, accountability, and collective responsibility within educational institutions. The implementation of *musyawarah* was evident in participatory decision-making involving school leaders, teachers, foundations, and parents, while the principle of *amanah* strengthened institutional commitment to responsible educational service and resource management. Nevertheless, integrating Islamic ethical principles with the demands of modern governance systems remains a complex challenge, particularly regarding financial transparency, administrative professionalism, and technological adaptation. This finding indicates the necessity of developing culturally and spiritually responsive governance models capable of harmonizing Islamic educational values with contemporary management standards. Furthermore, the study found a strong positive

correlation between governance quality and parental satisfaction, which reached 87%, suggesting that effective Islamic governance contributes substantially to institutional trust, educational sustainability, and the overall quality of early childhood education services. Therefore, the integration of Islamic values into governance frameworks can be considered a strategic approach for strengthening the identity, effectiveness, and long-term sustainability of Islamic PAUD institutions in Indonesia.

CONCLUSION

This study concludes that the implementation of Islamic-based governance principles in Early Childhood Education (PAUD) institutions in West Java demonstrates moderate to relatively strong performance across the dimensions of transparency, accountability, participation, responsiveness, and efficiency. Financial transparency remains the weakest aspect, while communication with parents and stakeholder participation, particularly among foundations, parents, and teachers, show more positive implementation. Accountability mechanisms in teacher performance evaluation and program monitoring are generally effective, although community involvement and human resource development still require improvement. The study also confirms that the integration of Islamic ethical values such as *amanah* (trustworthiness), *musyawarah* (consultation), and *'adl* (justice) provides a strong moral foundation for sustainable educational governance in Islamic PAUD institutions. Practically, this study recommends that PAUD managers strengthen transparent financial reporting systems, improve teacher competency development programs, and expand collaborative partnerships with communities and local governments. Policy makers are also encouraged to provide governance training, managerial assistance, and technology-based administrative support to enhance institutional accountability and educational quality. These findings contribute to the development of Islamic education management by offering a contextual governance model that integrates modern governance principles with Islamic ethical values in early childhood education institutions.

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