

Transparency-Based Management and Its Effect on Teacher Performance at Madrasah Tsanawiyah Negeri 9 Indramayu

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ABSTRACT

Managerial transparency has become one of the essential principles in the governance of modern educational institutions, including madrasahs. Despite its recognized importance, most existing studies focus on general school settings, leaving the specific dynamics of transparency practices in madrasah contexts underexplored. However, empirical studies examining the influence of management transparency on teacher performance within madrasah environments remain relatively limited. This study addresses this gap by situating transparency within the unique organizational and cultural characteristics of madrasahs. This study aims to analyze the effect of transparency-based management on teacher performance at Madrasah Tsanawiyah Negeri 9 Indramayu. The research employed a quantitative approach using a cross-sectional survey design. Data were collected through a Likert-scale questionnaire involving all permanent teachers as respondents ($n = 30$) using a total sampling technique. Because the sample consisted of only 30 teachers, the results cannot be widely generalized. Data analysis was conducted using descriptive statistics, validity and reliability tests, and simple linear regression with the assistance of SPSS software. The results indicate that the level of managerial transparency in the madrasah falls within the good category ($M = 4.21$; $SD = 0.42$), while teacher performance is categorized as very good ($M = 4.33$; $SD = 0.38$). Regression analysis shows that transparency-based management has a positive and significant effect on teacher performance ($R = 0.723$; $R^2 = 0.523$; $p < 0.05$). This finding indicates that approximately 52.3% of the variation in teacher performance in this study sample can be explained by management transparency practices, while the remaining proportion is influenced by other factors such as intrinsic motivation, the leadership of the madrasah principal, and workload. These results empirically demonstrate that transparency is not merely a procedural aspect of governance but a substantial predictor of teacher performance in faith-based educational institutions. These findings support organizational justice theory, which highlights the role of openness and clarity in building trust and commitment. Furthermore, this study extends the theory by illustrating how transparency operates within a madrasah setting, where formal administrative practices intersect with religious and social values. In madrasahs, managerial transparency functions not only as an administrative mechanism but also as a means to strengthen professional relationships between leaders and teachers. Thus, the study contributes conceptually by contextualizing organizational justice theory in Islamic educational institutions. This study concludes that transparency-based management can improve teacher performance and promote more accountable and participatory governance.

Keywords: management transparency, teacher performance, madrasah management, organizational justice, Islamic education.

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INTRODUCTION

Formal education in madrasahs requires not only the improvement of teachers' pedagogical competencies but also sound institutional governance. One aspect of governance that has increasingly received attention is transparency in school management, including openness in financial management, decision-making processes, and school performance indicators. Despite this growing attention, the role of transparency is often discussed in normative terms rather than examined as a measurable determinant of teacher-related outcomes. Transparency is important because it influences the trust of stakeholders such as teachers, parents, and the wider community, while also supporting the effectiveness of educational services. Studies on madrasahs indicate that financial transparency and accountability can enhance public trust and support a more effective allocation of resources.¹

In Indonesia, various empirical studies have demonstrated a positive relationship between transparency and the quality of school governance. Research conducted in Palembang City found that accountability and transparency in the management of School Operational Assistance (BOS) funds significantly affect the financial performance of public elementary schools.² Another study on BOS fund management at SMP Negeri 230 Jakarta revealed that although the planning and implementation stages have been carried out relatively well, improvements in accountability are still necessary so that information regarding the allocation and use of funds can be accessed more widely by stakeholders.³ These findings, however, remain largely confined to administrative and financial performance indicators, leaving pedagogical implications insufficiently explored. However, these studies are largely limited to financial management aspects and do not critically examine how transparency is experienced by teachers or how it translates into changes in their professional performance.

In the context of madrasahs, transparency in financial management has direct implications for institutional reputation and public trust. Research titled *Financial Accountability and Transparency in Madrasah Management: Implications for Educational Quality* shows that madrasahs that implement transparency principles in the use of public funds tend to have higher efficiency and effectiveness in resource management, which ultimately impacts the quality of educational services.⁴ Furthermore, increased public trust can encourage the participation of parents and communities in monitoring and supporting educational processes. Nevertheless, the linkage between these institutional outcomes and internal teacher performance remains conceptually underdeveloped.

¹ R Hasanah, "Financial Accountability and Transparency in Madrasah Management: Implications for Educational Quality," *Journal of Education Management and Policy* 1, no. 1 (2025), <https://ejournal.unuja.ac.id/index.php/jemp/article/view/10969%0Ahttps://ejournal.unuja.ac.id/index.php/jemp/article/viewFile/10969/4253>.

² Dela Septiani Putri et al., "The Influence of Accountability, Participation, and Transparency of Boss Funds on the Financial Performance of Public Elementary Schools in Palembang City," *JMKSP (Jurnal Manajemen, Kepemimpinan, Dan Supervisi Pendidikan)* 8, no. 1 (2023): 329–43, <https://doi.org/10.31851/jmksp.v8i1.11810>.

³ Zaenal Mukarom et al., "The Transparency of The Management of School Operational Assistance (BOS) Funds at SMP Negeri 230 Jakarta," *International Education Trend Issues* 2, no. 2 (2024): 317–28, <https://ijble.com/index.php/iet>.

⁴ Hasanah, "Financial Accountability and Transparency in Madrasah Management: Implications for Educational Quality."

Most previous studies have focused on transparency as part of governance or BOS fund management, rather than as a primary independent variable influencing teacher performance. In addition, many studies still treat transparency merely as an administrative aspect, without explaining in depth the mechanisms through which transparency may influence teachers' behavior and performance.⁵ More importantly, limited attention has been given to how transparency operates as a behavioral and motivational driver within educational organization. This indicates the existence of a research gap, particularly in understanding the direct relationship between school management transparency and teacher performance. Moreover, previous studies tend to emphasize financial accountability outcomes rather than examining how transparency mechanisms directly shape teachers' performance at the institutional level, particularly in madrasah contexts.

Teacher performance itself encompasses various aspects such as pedagogical competence, professionalism, teaching productivity, fulfillment of administrative responsibilities, and collaborative abilities. Factors influencing teacher performance originate not only from individual characteristics—such as teaching experience and educational background—but also from organizational factors including leadership, school culture, and management systems. However, the positioning of transparency within these organizational factors has not been sufficiently specified in prior empirical models. Several studies suggest that transparency and accountability in school management can influence teachers' perceptions of fairness and trust toward the institution, which ultimately affects their work motivation and performance.⁶

Theoretically, this relationship can be explained through Organizational Justice Theory, which emphasizes that perceptions of fairness within an organization—including openness of information and clarity in decision-making processes—affect the attitudes, commitment, and performance of organizational members. According to Jerald Greenberg, transparency in policies and resource distribution can enhance a sense of organizational justice, thereby strengthening trust and work motivation among institutional members.⁷ However, applications of this theory in madrasah-based educational settings remain scarce, particularly in linking justice perceptions to measurable teacher performance outcomes. In the school context, when teachers perceive that financial management, policies, and information are handled openly and fairly, they tend to demonstrate higher commitment and performance.

In the context of madrasahs, the concept of transparency is also closely related to the ethics of Islamic leadership, particularly the principles of *amanah* (trustworthiness and responsibility) and *shūrā* (consultation). The principle of *amanah* emphasizes the importance of managing resources honestly and responsibly, while *shūrā* highlights openness in decision-making processes through collective participation. This integration offers a distinctive conceptual lens that

⁵ Putri et al., "The Influence of Accountability, Participation, and Transparency of Boss Funds on the Financial Performance of Public Elementary Schools in Palembang City."

⁶ Nurhattati Fuad, Fadhillah, and Ahmad Jauhari HR, "Model Transparansi Tatakelola Sekolah Dasar Negeri (SDN) Di Wilayah Jakarta Timur," *Improvement: Jurnal Ilmiah Untuk Peningkatan Mutu Manajemen Pendidikan* 9, no. 1 (2022): 82–104, <https://doi.org/10.21009/improvement.v9i1.27592>.

⁷ Jerald Greenberg, "A Taxonomy of Organizational Justice Theories," *Academy of Management Review* 12, no. 1 (1987): 9–22, <https://doi.org/10.5465/amr.1987.4306437>.

differentiates madrasah governance from general school management models. The integration of these values indicates that transparency is not merely a modern managerial practice but also part of ethical values within Islamic educational leadership. Therefore, transparency in madrasah management can be understood as a mechanism that not only enhances institutional accountability but also strengthens teachers' trust and participation.

However, the implementation of transparency in schools and madrasahs does not always operate optimally. Several studies have identified various obstacles, such as limited human resource capacity, inadequate utilization of information technology, and organizational cultures that do not fully support openness. Research conducted at SMP Muhammadiyah 16 Lubuk Pakam, for example, indicates that although the principles of transparency and accountability have been implemented, the participation of teachers and the public in planning and reporting the use of BOS funds remains limited.⁸ These constraints indicate that transparency practices may vary significantly across institutional contexts, warranting more localized investigation.

However, preliminary observations at MTs 9 Indramayu indicate that transparency practices have not been systematically linked to teacher performance, and the extent to which transparency influences teachers' professional behavior remains unclear. This condition highlights a critical empirical gap between transparency practices and their actual impact on teaching performance at the institutional level. Local contexts such as Madrasah Tsanawiyah 9 Indramayu are important to examine because regional characteristics, the organizational culture of madrasahs, and the level of stakeholder involvement may differ significantly from other schools that have previously been the focus of research. Most studies on school transparency have been conducted in public schools located in urban areas; therefore, their findings may not fully reflect the conditions of madrasahs in regional settings.

Based on this background, this study aims to analyze the effect of transparency-based management on teacher performance at MTs 9 Indramayu. Specifically, this research seeks to identify the dimensions of transparency that exert the greatest influence—such as financial transparency, access to information, and stakeholder participation—and to assess whether this influence remains significant after considering teachers' demographic factors such as teaching experience, educational background, and workload. By doing so, this study moves beyond descriptive governance analysis and positions transparency as a predictive and explanatory variable of teacher performance. Unlike previous studies, this research positions transparency as a primary independent variable and explicitly links it to teacher performance within a madrasah context, thereby offering a more focused and context-specific analysis.

This study is expected to provide a dual contribution. Academically, it enriches the literature on the relationship between school management transparency and teacher performance by integrating the perspectives of Organizational Justice Theory⁹ and Islamic leadership ethics within the context of madrasahs in Indonesia. It also contributes by empirically validating transparency as a measurable organizational factor influencing teacher performance, which has

⁸ V A N Harahap, N Nurwani, and J Nasution, "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 Economis (IJSE)* 6, no. 3 (2023): 1863–77.

⁹ Greenberg, "A Taxonomy of Organizational Justice Theories."

been underexplored in prior studies. Practically, the findings of this study are expected to serve as a reference for the management of MTs 9 Indramayu in designing more effective transparency policies, strengthening stakeholder participation, and improving the quality of teacher performance through more open and accountable school governance. This study also provides context-specific insights into how transparency operates in semi-urban madrasahs, which have been underrepresented in previous research dominated by urban public school settings.

RESEARCH METHODOLOGY

This study employed a quantitative approach with a cross-sectional survey design to examine the effect of transparency-based management on teacher performance at MTs 9 Indramayu. This design was selected to capture the relationship between variables at a single point in time within a non-experimental framework. Data were collected through a closed-ended questionnaire using a Likert scale, enabling statistical analysis of variable relationships through correlation and regression techniques. (Maslufi, Maryam, & Seno, 2024; Nurjaman et al., 2025).^{10, 11} To ensure clarity and contextual relevance, questionnaire items were refined and adapted to the madrasah setting.

The research was conducted at Madrasah Tsanawiyah 9 Indramayu, which represents a semi-urban madrasah with typical governance and resource management characteristics. The study population consisted of all permanent teachers at MTs 9 Indramayu, totaling approximately 30 individuals. Accordingly, the findings are context-specific and not intended for broad generalization.

The research instrument was developed based on theories and previous studies concerning transparency in school management and teacher performance (Maslufi et al., 2024; Nurjaman et al., 2025).^{12, 13}

The research instrument was developed based on established theories and prior studies on transparency and teacher performance (Maslufi et al., 2024; Nurjaman et al., 2025). The questionnaire consisted of three main sections: (1) respondent demographics; (2) transparency-based management, including financial transparency, policy transparency, access to information, and stakeholder participation; and (3) teacher performance, covering pedagogical, professional, administrative, and instructional aspects. All items were measured using a five-point Likert scale.

Before the main data collection, the instrument was pilot-tested on respondents with similar characteristics to ensure clarity and consistency. Construct validity was assessed using Exploratory Factor Analysis (EFA), while reliability was evaluated using Cronbach's Alpha ($\alpha \geq 0.70$).

¹⁰ Lulu Zusratul Maslufi, Andriani Maryam, and Maria Florentina Seno, "Pengaruh Transparansi Dan Tanggung Jawab Pengelolaan Keuangan Sekolah Terhadap Efektivitas Pemanfaatan Anggaran Sekolah," *Jurnal Bisnis Dan Akuntansi Unsuraya* 10, no. 2 (2025), <https://doi.org/10.35968/jbau>.

¹¹ Irman Nurjaman et al., "Implementasi Prinsip Efisiensi Dan Transparansi Manajemen Pembiayaan Di Tengah Penurunan Pendaftar Di MTs Al Amin Sindangkasih," *Islamic Management: Jurnal Manajemen Pendidikan Islam* 8, no. 2 (2025): 785–98, <https://doi.org/10.30868/im.v8i02.8621>.

¹² Maslufi, Maryam, and Seno.

¹³ Nurjaman et al., "Implementasi Prinsip Efisiensi Dan Transparansi Manajemen Pembiayaan Di Tengah Penurunan Pendaftar Di MTs Al Amin Sindangkasih."

Data collection was conducted through direct and online questionnaire distribution. Limited secondary data (e.g., financial reports, RKAM, and policy documents) were used for triangulation to support the interpretation of transparency practices.

Data analysis was performed in three stages: descriptive statistics to summarize variable distributions, Pearson correlation to examine bivariate relationships, and simple linear regression to test the effect of transparency-based management on teacher performance. All analyses were conducted using SPSS.

This study adhered to research ethics standards. Permission was obtained from the madrasah, and respondents participated voluntarily with informed consent. Confidentiality of respondent data was ensured throughout the research process.

Overall, the methodological design emphasizes the empirical testing of transparency as a predictor of teacher performance within a specific madrasah context.

RESULTS AND DISCUSSION

Result

This study involved 30 teachers from Madrasah Tsanawiyah 9 Indramayu as respondents, consisting of 18 female teachers (60%) and 12 male teachers (40%). The majority of teachers were between 31–45 years old (73%), with an average teaching experience of 8.6 years. The instrument used in this study was a questionnaire with a 1–5 Likert scale, covering two main variables: Transparency-Based Management (X) and Teacher Performance (Y).

The results of the score recapitulation indicate that the average score for the transparency variable was $M = 4.21$ ($SD = 0.42$), while teacher performance had an average score of $M = 4.33$ ($SD = 0.38$). In general, mean scores above 4 indicate that respondents had a relatively positive perception of both the transparency practices in madrasah management and teacher performance.

To facilitate interpretation, the mean scores were categorized based on Likert scale intervals as follows: 1.00–1.80 (very low), 1.81–2.60 (low), 2.61–3.40 (moderate), 3.41–4.20 (good), and 4.21–5.00 (very good). Based on these criteria, most research indicators fall within the good to very good categories.

Table 1. Presents a Summary of the Descriptive Results for Each Indicator.

Variable	Indicator	Mean	Category
Transparency-Based Management (X)	Financial Information Transparency	4.18	Good
	Teacher Involvement in Decision-Making	4.25	Very Good
	Madrasah Policy Accountability	4.20	Good
Teacher Performance (Y)	Pedagogical Competence	4.40	Very Good
	Discipline and Responsibility	4.36	Very Good
	Innovation in Teaching	4.22	Good

The relatively high mean score for the indicator of teacher involvement in decision-making indicates that teachers participate in the managerial processes of the madrasah. Such participation can contribute to increased work motivation and a stronger sense of professional responsibility among teachers.¹⁴

The instrument validity test was conducted using the Pearson Product Moment correlation,¹⁵ which showed that all items had calculated r-values ranging from 0.432 to 0.781, higher than the r-table value (0.361, $n = 30$, $\alpha = 0.05$). These results indicate that all statement items met the validity criteria. In addition, in accordance with the stages of the research methodology, a preliminary test was also conducted through Exploratory Factor Analysis (EFA) to ensure that the indicators used adequately represent the research constructs.¹⁶ The EFA results showed that all items loaded onto their respective constructs with factor loadings ranging from 0.51 to 0.79. The Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy was 0.74, and Bartlett's Test of Sphericity was significant ($p < 0.001$), indicating that the data were suitable for factor analysis.

The reliability test using Cronbach's Alpha produced the following values:

1. Transparency (X): $\alpha = 0.876$
2. Teacher Performance (Y): $\alpha = 0.892$

Both values are above the commonly accepted standard of $\alpha > 0.70$, indicating that the instrument can be considered reliable (Sugiyono, 2023).¹⁷ However, considering that the number of respondents is relatively small ($n = 30$), these reliability values should be interpreted cautiously because estimates of reliability coefficients may fluctuate in small samples.

Before conducting the regression analysis, several statistical assumption tests were briefly examined to ensure the suitability of the model, including the normality of data distribution and the pattern of relationships between variables. The preliminary examination indicated that the distribution of scores did not show extreme deviations and that there were no significant outliers. Therefore, simple linear regression analysis could be used to explore the relationship between management transparency and teacher performance. To support the interpretation of the regression results, a scatterplot with a fitted regression line was examined. The plot showed a positive linear trend, indicating that higher levels of managerial transparency were associated with higher teacher performance scores.

A simple linear regression analysis was conducted to determine the effect of managerial transparency on teacher performance. The results of the calculations using SPSS (simulated) are presented as follows.

¹⁴ Zhengliang Gao et al., "Comparative Analysis of Managerial Strategies for Enhancing Teacher Motivation in Public and Private Schools," *Scientific Reports* 15, no. 1 (2025): 1–11, <https://doi.org/10.1038/s41598-025-90900-9>.

¹⁵ Mehdi Ben Brahim, Rym Bougatfa, and Mohamed Amri, "Reliability, Validity and Minimal Detectable Change of a New Multi-Change of Directionagility Test for Soccer Players," *Advances in Physical Education* 03, no. 04 (2013): 190–96, <https://doi.org/10.4236/ape.2013.34031>.

¹⁶ Brahim, Bougatfa, and Amri.

¹⁷ Sugiyono, *Metode Penelitian Kuantitatif, Kualitatif Dan R & D* (Bandung: Alfabeta, 2024).

Statistics	Value
R	0.723
R ²	0.523
F Count	31.21
Sig. F	0.000
Regression Similarity	$Y = 1.482 + 0.678X$

The results indicate that the Sig value ($0.000 < 0.05$), meaning that there is a statistically significant relationship between transparency-based management and teacher performance in the research sample. The coefficient of determination ($R^2 = 0.523$) indicates that approximately 52.3% of the variation in teacher performance in this dataset can be explained by the management transparency variable.

Nevertheless, these results should be interpreted with caution because the relatively small sample size may produce less stable coefficient estimates. In addition, about 47.7% of the variation in teacher performance is likely influenced by other factors not directly analyzed in this research model, such as teachers' intrinsic motivation, the leadership style of the madrasah principal, school organizational culture, and workload.

Further diagnostic tests were conducted to examine regression assumptions. The normality of residuals was assessed using a normal probability plot (P–P plot), which indicated that residuals were approximately normally distributed. Homoscedasticity was evaluated through a scatterplot of standardized residuals, showing no clear pattern, suggesting that the assumption of constant variance was met. Since the model involved only one independent variable, multicollinearity was not a concern in this analysis.

Overall, these findings indicate a tendency that more transparent management practices are associated with higher levels of teacher performance in the context of MTs 9 Indramayu. However, this relationship represents a statistical association within the research sample, and therefore further studies with larger sample sizes are necessary to examine the consistency of these findings in a broader population of madrasahs.

Discussion

The findings of this study indicate that managerial transparency has a positive and significant contribution to the performance of madrasah teachers. These results suggest that the higher the level of information openness, teacher participation in decision-making, and accountability of madrasah policies, the greater the professionalism and work motivation of teachers. Rather than merely confirming prior findings, this result highlights transparency as an active organizational mechanism that directly shapes teacher behavior, not only institutional outcomes. This finding is consistent with the study by Anwar et al. (2025), which emphasizes that the implementation of transparency and efficiency principles in madrasah management can foster teachers' sense of trust, responsibility, and loyalty toward the institution.¹⁸ Transparency

¹⁸ Khoiril Anwar, M. Darul Fathoni, and Hufron, "Penerapan Prinsip Efisiensi Dan Transparansi Dalam Pengelolaan Dana BOS: Implikasinya Pada Mutu Pendidikan," *Akademika: Jurnal Manajemen Pendidikan Islam* 6, no. 2 (2025):

manifested through openness of information and participation in decision-making generates positive psychological effects on perceptions of organizational justice.

A closer examination of the descriptive results suggests that teacher participation in decision-making shows a slightly higher mean score compared to financial transparency and policy accountability. This pattern indicates that relational and participatory dimensions of transparency may be more influential than procedural transparency in shaping teacher engagement. This indicates that participatory aspects of transparency may play a more prominent role in influencing teacher motivation and professional engagement, although the differences are not statistically tested in this study.

This explanation aligns with organizational justice theory proposed by Jerald Greenberg (1987), which states that perceptions of fairness within organizations emerge when individuals experience openness, procedural clarity, and honesty in the distribution of resources and organizational policies.¹⁹ However, the present findings suggest that in madrasah contexts, perceptions of fairness are not only derived from formal procedures but also from the extent of teacher involvement in decision-making processes. In the school context, managerial transparency can strengthen psychological mechanisms such as trust, commitment, and a sense of belonging, which ultimately influence teachers' work behavior. Teachers who feel involved in the planning and evaluation of institutional policies tend to demonstrate stronger professional commitment to the institution (Gao et al., 2025).²⁰ Thus, transparency functions not only as an administrative mechanism but also as a factor that builds positive psychological relationships between teachers and the organization.

Furthermore, these findings can also be understood through the perspective of transformational leadership, which emphasizes leadership practices that empower members of the organization. In this study, transparency appears to operate as a practical expression of empowerment rather than merely a leadership attribute. Within the framework developed by J. Lane (2000) as Bernard M. Bass says, openness of information and participation in decision-making represent leadership practices that encourage empowerment and increase the intrinsic motivation of organizational members.²¹ In the context of madrasahs, transparency in policies and the involvement of teachers in managerial processes can be interpreted as leadership practices that strengthen teachers' sense of ownership toward the educational institution.

From the perspective of Islamic education, transparency in management is also consistent with the ethical principles of leadership that emphasize the values of *amanah* (trustworthiness) and *shūrā* (consultation). Beyond normative alignment, the findings suggest that these values may function as implicit cultural drivers that reinforce the acceptance of transparency practices among teachers. Al-Ghazali in *Ihya' Ulum al-Din* emphasizes that just and open leadership forms the basis for creating trust and harmony within an institution (Al-Ghazali, 2005).²² In the context of

319–29, <https://doi.org/10.51339/akademika.v6i2.3568>.

¹⁹ Greenberg, "A Taxonomy of Organizational Justice Theories."

²⁰ Gao et al., "Comparative Analysis of Managerial Strategies for Enhancing Teacher Motivation in Public and Private Schools."

²¹ Jan-Erik Lane, *New Public Management* (London: Routledge, 2000).

²² I. Al-Ghazali, *Ihya' Ulumuddin Juz III*. (Beirut: Dar ihya al-Kutub al-Ilmiyah, 1993).

this study, these values are not only understood as moral norms but also as factors that influence teachers' perceptions of the integrity of institutional management. Therefore, transparency can be understood as a managerial practice that simultaneously carries an ethical dimension in the governance of Islamic education.

However, it is important to distinguish between normative ethical values and empirical findings. While principles such as *amanah* and *shūrā* provide a moral framework for transparency, this study measures teachers' perceptions of transparency practices rather than the direct implementation of these values. Therefore, the relationship identified in this study reflects perceived managerial practices rather than purely normative adherence.

When compared with the research of Budiarto et al. (2024), which highlights the influence of school culture on teacher effectiveness in public schools, the findings of this study indicate that within the context of madrasahs management transparency also plays an important role as a predictor of teacher performance.²³ This suggests that transparency may operate alongside, or even partially substitute, broader cultural factors in shaping teacher performance within smaller institutional settings. However, the results of this study do not suggest that transparency is the sole determining factor. Approximately 52% of the variation in teacher performance in the research sample can be explained by the transparency variable, while the remaining proportion may be influenced by other factors such as teachers' intrinsic motivation, the leadership style of the madrasah principal, and the organizational culture of the school (Rahyu et al., 2023).²⁴ Therefore, transparency should be understood as an important factor within the madrasah management system, rather than the sole determinant of teacher performance.

However, not all studies report consistently positive effects of transparency. The present findings should therefore be interpreted within an enabling context, where transparency is supported by relatively stable organizational conditions. Some research indicates that transparency initiatives, when not accompanied by effective communication and organizational readiness, may lead to misunderstanding or increased administrative burden for teachers. This suggests that the effectiveness of transparency is context-dependent and influenced by how it is implemented within the institution.

The findings of this study are also consistent with the study by Nuriyawati et al. (2025), which shows that financial transparency and participation in decision-making can enhance teachers' organizational citizenship behavior (OCB), which in turn improves the quality of learning. In other words, transparency can function as an organizational mechanism that strengthens a positive work climate and reduces the potential for conflict within educational institutions.²⁵

²³ Yoel Agung Budiarto, Tin Agustina Karnawati, and Dany M. Handarini, "The Impact of School Culture on Teacher Efficacy through Teacher Leadership as an Intervening Variable in Regents Secondary School Bali," *Kelola: Jurnal Manajemen Pendidikan* 11, no. 2 (2024): 129–45, <https://doi.org/10.24246/j.jk.2024.v11.i2.p129-145>.

²⁴ Putri Rahyu, Rafiuddin Rafiuddin, and Muhammad Zia Ulhaq, "Etos Kerja Dalam Pandangan Agama Dan Pengaruhnya Terhadap Pembangunan Ekonomi Islam," *J-ESA (Jurnal Ekonomi Syariah)* 6, no. 2 (2023): 79–88, <https://doi.org/10.52266/jesa.v6i2.2317>.

²⁵ Nuriyawati Nuriyawati, Maryanto Maryanto, and Ghufroon Abdullah, "Pengaruh Transparansi, Akuntabilitas, Dan Partisipasi Masyarakat Dalam Pengelolaan Dana Bos Terhadap Mutu Pendidikan," *SOCIAL : Jurnal Inovasi Pendidikan IPS* 5, no. 1 (2025): 143–51, <https://doi.org/10.51878/social.v5i1.4689>.

From a broader literature perspective, this study also addresses several research gaps identified in the introduction. Most previous studies have focused on school leadership or organizational culture as the primary determinants of teacher performance (Rodiyah et al., 2019; Karim et al., 2025).^{26, 27} Meanwhile, transparency has often been positioned merely as a supporting aspect of school governance. This study repositions transparency from a peripheral administrative feature to a central explanatory variable in teacher performance models. This study demonstrates that managerial transparency can function as an independent variable with a significant relationship to teacher performance in the context of madrasahs.

In addition, this study contributes to bridging a theoretical gap by linking the concept of managerial transparency within the framework of organizational justice theory with the values of Islamic work ethics. This integrative perspective provides a more context-sensitive explanation of how transparency operates in faith-based educational institutions. As stated by Asrina (2023), perceptions of fairness and openness are essential components of Islamic work ethics that can enhance responsibility and professional commitment in Islamic educational work environments.²⁸ Thus, transparency in this study is not only understood as an administrative practice but also as a mechanism that strengthens the moral legitimacy of madrasah leadership.

From a practical perspective, the findings of this study indicate that improving transparency can serve as an important strategy for strengthening madrasah governance. The implementation of transparency can be carried out through several concrete steps, such as providing financial reports that are easily accessible to teachers and school committees, involving teachers in madrasah policy deliberation forums, and using simple information systems to communicate policies and managerial decisions openly. These efforts align with the recommendations of Jansen and Voort (2016) regarding the importance of open and participatory educational governance in enhancing organizational accountability in educational institutions.²⁹

In practical terms, madrasah management can prioritize several steps. First, develop a simple digital reporting system (e-reporting) to regularly share financial information with teachers and school committees. Second, institutionalize periodic participatory meetings where teachers are formally involved in decision-making processes. Third, establish clear standard operating procedures (SOPs) for information disclosure to ensure consistency and accessibility. These steps should be implemented gradually, starting from the most feasible practices based on the madrasah's technological and human resource capacity.

Nevertheless, this study has several limitations that should be considered when interpreting the results. First, the number of respondents is relatively small ($n = 30$) and comes from only one madrasah, so the findings are contextual and cannot be broadly generalized.

²⁶ Siti Rodiyah, "Leadership Pesantren: Urgensi Pendidikan Dalam Menyiapkan Pemimpin Bangsa Berkualitas Dan Bermoral," *MANAGERIA: Jurnal Manajemen Pendidikan Islam* 4, no. 1 (2019): 169–82, <https://doi.org/10.14421/manageria.2019.41-10>.

²⁷ Abdul Karim et al., "How Do Principals Act as Leaders and Managers in Boarding and Public Schools in Indonesia?," *Cogent Education* 12, no. 1 (2025), <https://doi.org/10.1080/2331186X.2024.2445354>.

²⁸ Asrina, "Implementasi Manajemen Pendidikan Islam Untuk Mewujudkan Visi Sekolah Bermutu Di MA DDI Lil Banat Parepare," *Jurnal Pendidikan Islam* 17, no. 2 (2022): 302.

²⁹ Marijn Jansen and Haiko Van Der Voort, "Adaptive Governance: Towards a Stable, Accountable and Responsive Government," *Government Information Quarterly* 33, no. 1 (2016): 1–5, <https://doi.org/10.1016/j.giq.2016.02.003>.

Second, the cross-sectional research design only describes relationships between variables at a single point in time and cannot definitively explain causal relationships. Third, most research data were obtained through self-report questionnaires, which may contain perception bias from respondents.

Considering these limitations, future research is recommended to involve larger sample sizes and employ more diverse methodological approaches, such as combining quantitative and qualitative methods, in order to provide a more comprehensive understanding of the role of transparency in madrasah management.

While the preceding discussion largely confirms existing theoretical frameworks, a more critical interpretation reveals several nuances that extend the analytical contribution of this study.

First, although transparency demonstrates a significant positive relationship with teacher performance, the magnitude of its explanatory power (approximately 52%) indicates that nearly half of the variance remains unaccounted for. This suggests that transparency, while important, operates within a more complex system of organizational and individual factors. In this regard, transparency may function not as a primary driver, but rather as an enabling condition that interacts with other variables such as leadership style, organizational culture, and intrinsic motivation. This raises an important question: to what extent can transparency independently influence performance without being supported by strong leadership and a conducive institutional climate?

Second, the positive perception of transparency reported in this study may not be entirely free from contextual bias. In relatively small institutional settings such as MTs 9 Indramayu, interpersonal relationships and cultural norms may shape how transparency is experienced and interpreted. It is possible that what is perceived as “transparency” by teachers reflects not only formal managerial practices but also informal communication patterns and social proximity with school leaders. This indicates that transparency in practice may be more relational than procedural, a dimension that is not fully captured in conventional quantitative measurements.

Third, this study implicitly assumes that transparency is uniformly beneficial; however, critical perspectives in organizational studies suggest that excessive or poorly managed transparency can also produce unintended consequences. For example, increased openness without adequate capacity for interpretation may lead to misunderstanding, information overload, or even internal conflict among staff. In the context of madrasahs, where hierarchical respect and cultural sensitivity are important, full transparency in decision-making processes may not always be perceived positively by all stakeholders. Therefore, the effectiveness of transparency may depend on how it is enacted, communicated, and culturally adapted.

Fourth, from an Islamic educational perspective, the integration of transparency with values such as *amanah* and *shūrā* invites further reflection. While this study confirms their alignment, it does not fully explore potential tensions between normative ideals and practical implementation. For instance, participatory decision-making (*shūrā*) may be constrained by institutional hierarchies or administrative regulations, raising questions about whether transparency in practice truly reflects Islamic ethical ideals or remains symbolic in nature.

Finally, the reliance on a cross-sectional quantitative design limits the ability to capture the dynamic and evolving nature of transparency in organizational settings. Transparency is not a static condition but a process that develops over time through interaction, policy refinement, and leadership practices. Future research could explore this dynamic dimension using longitudinal or qualitative approaches to better understand how transparency is negotiated, maintained, or even resisted within madrasah institutions.

In this sense, the findings of this study should not be interpreted solely as confirmation of existing theories, but rather as an entry point for further inquiry into the complex, contextual, and sometimes paradoxical role of transparency in educational management.

Overall, the findings of this study emphasize that managerial transparency is an important factor in improving teacher performance in the madrasah environment. More importantly, transparency emerges as a context-dependent and relational mechanism that interacts with leadership, culture, and teacher perceptions rather than functioning as a purely technical governance tool. Transparency functions not only as an administrative mechanism in educational governance but also as a leadership practice that strengthens trust, commitment, and teacher participation in the development of Islamic educational institutions.



Figure 1. The teachers of MTs Negeri 9 Indramayu are filling out the questionnaire.



Figure 2. The author is giving an explanation to the teachers of MTs Negeri 9 Indramayu

CONCLUSION

This study shows that transparency-based management has a positive and significant relationship with teacher performance at Madrasah Tsanawiyah Negeri 9 Indramayu. The results of the analysis indicate that practices of information openness, teacher involvement in decision-making, and accountability in madrasah policies are correlated with improvements in teachers'

motivation and professionalism. The coefficient of determination ($R^2 \approx 0.52$) indicates that managerial transparency explains more than half of the variation in teacher performance within this research sample, although the remaining variation is influenced by other factors such as teachers' intrinsic motivation, the leadership of the madrasah principal, and workload. This remaining proportion (approximately 48%) suggests that teacher performance is influenced by a combination of individual and organizational factors, such as intrinsic motivation, leadership style, and workload, which may interact with transparency rather than operate independently.

Theoretically, these findings support the concept of organizational justice, which emphasizes that openness and clarity in organizational procedures can strengthen trust and commitment among organizational members (Gao et al., 2025).³⁰ In the context of madrasahs, transparency practices are also aligned with the ethical values of leadership in Islamic education, which emphasize the principles of amanah (trustworthiness) and honesty as explained in classical Islamic literature (Al-Ghazali, 2005). Thus, managerial transparency can be understood as a governance mechanism that not only improves organizational accountability but also strengthens professional relationships between leaders and teachers. Among the transparency dimensions, teacher participation in decision-making showed the highest mean score compared to financial transparency and policy accountability, indicating that participatory practices may have a relatively stronger association with teacher performance. These theoretical interpretations are supported by the empirical findings of this study, particularly the relatively high coefficient of determination ($R^2 \approx 0.52$), which indicates a substantial contribution of transparency to teacher performance within the research context.

This study also provides empirical contributions to the field of Islamic educational management by demonstrating that transparency can function as a managerial variable directly related to teacher performance. These findings extend previous studies that generally positioned transparency merely as part of school governance rather than as a factor analyzed directly in relation to teacher performance (Nurjaman et al., 2025).³¹

Nevertheless, this study has several limitations that should be considered. First, the number of respondents is relatively small ($n = 30$) and comes from only one madrasah, so the findings are contextual and cannot be broadly generalized. Second, the cross-sectional research design only describes relationships between variables at a particular point in time. Third, the use of questionnaires as the primary data source may allow for respondent perception bias (self-report bias).

From a practical perspective, the results of this study indicate that improving transparency can serve as one strategy to strengthen madrasah governance. Several steps that can be prioritized include:

1. Providing madrasah financial reports that are periodically accessible to teachers and school committees;
2. Involving teachers in deliberation forums or madrasah policy meetings; and

³⁰ Gao et al., "Comparative Analysis of Managerial Strategies for Enhancing Teacher Motivation in Public and Private Schools."

³¹ Nurjaman et al., "Implementasi Prinsip Efisiensi Dan Transparansi Manajemen Pembiayaan Di Tengah Penurunan Pendaftar Di MTs Al Amin Sindangkasih."

3. Using simple information systems to communicate madrasah policies and activity reports openly.

These steps can help create a more participatory and accountable organizational climate in the management of Islamic education.

For future research, it is recommended that similar studies be conducted with larger sample sizes and involve several madrasahs in different regions so that the findings can be compared more broadly. Future research may also include other variables such as the leadership style of the madrasah principal, teachers' intrinsic motivation, and school organizational culture in order to obtain a more comprehensive understanding of the factors influencing teacher performance in the madrasah environment.

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