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Analysis of the Formal and Non-Formal Madrasah Accreditation System Under the Ministry of Religious Affairs and Its Implications for the Learning System

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Abstract

The madrasah accreditation system administered by the Ministry of Religious Affairs of the Republic of Indonesia (Kemenag) is a strategic instrument for measuring and improving the quality of Islamic education, both in formal and non-formal pathways. This article examines in depth how accreditation mechanisms are applied to both pathways, traces their impact on teaching practices in the field, and identifies various structural barriers that impede their effectiveness. Using a systematic literature review approach, this study analyzes official regulations, quality assurance agency reports, and empirical research published between 2020 and 2024. Findings reveal that while the formal accreditation framework is relatively structured and consistent, its implementation still faces significant institutional capacity gaps, particularly in madrasahs located in remote areas and non-formal pesantren that frequently operate with severely limited resources. Furthermore, the study finds that accreditation's influence on learning quality tends to be indirect and contingent on school leadership commitment and teacher quality. The implications of these findings include the need for reform of assessment instruments that are more responsive to local contexts, strengthening of human resource capacity, and the development of a sustainable post-accreditation monitoring system. This article aims to contribute to the development of a more inclusive and evidence-based Islamic education policy.

Keywords: madrasah accreditation, Ministry of Religious Affairs, non-formal education, learning quality, quality assurance

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INTRODUCTION

Islamic education in Indonesia occupies a unique and strategic position. On one hand, it is an inseparable part of the national education system governed by Law Number 20 of 2003 concerning the National Education System. On the other hand, Islamic education also has deep historical roots from pesantren, madrasah, to non-formal religious educational institutions spread across the entire archipelago. The Ministry of Religious Affairs of the Republic of Indonesia (Kemenag) plays a central role in regulating, nurturing, and overseeing these religious educational institutions (Kemenag, 2022).

In the context of quality assurance, accreditation is one of the most important mechanisms used to measure the eligibility standards of an educational institution. For formal madrasahs, accreditation is carried out through the National Accreditation Board for Schools/Madrasahs (BAN-S/M), while for non-formal religious educational institutions, the mechanism is regulated more specifically through Kemenag regulations (BAN-S/M, 2021). However, the matter is not as simple as the existence of formal regulations alone. In practice, the gap between established standards and field realities remains very wide, especially for institutions that fall outside the reach of conventional oversight systems.

Previous research has raised several crucial issues related to madrasah accreditation. Mulyasa (2021) noted that many madrasahs struggle to meet accreditation standards not because of weak learning quality, but due to their administrative inability to document learning processes and outcomes in the required formats. Aziz and Nasution (2022) found that non-formal religious educational institutions, particularly pesantren, often face a dilemma between maintaining their scholarly traditions and adapting to accreditation standards seen as overly oriented toward formal-administrative aspects. Fatimah and Rahmat (2023) further noted that accreditation's impact on learning quality improvement is often superficial when not accompanied by planned and systematic capacity-building interventions.

The research gap motivating this article lies in the scarcity of comprehensive studies that simultaneously compare the formal and non-formal accreditation systems under Kemenag, while also analyzing their concrete implications for learning practices. Most existing studies tend to focus on only one pathway, or merely review the accreditation process without tracing its direct impact on classroom teaching quality. Yet a thorough understanding of both pathways is essential for formulating more effective and relevant quality assurance policies.

Building on this background, this article sets three main objectives: first, to map the regulatory framework and operational mechanisms of formal and non-formal madrasah accreditation under Kemenag; second, to analyze the implications of the accreditation system

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for the implementation of learning; and third, to identify the challenges encountered and formulate constructive, empirically-grounded policy recommendations.

LITERATURE REVIEW

The Concept of Accreditation in Education

Accreditation, from an academic perspective, can be understood as a process of external evaluation conducted by an authorized body to verify that an educational institution has met or exceeded established quality standards (Stufflebeam & Coryn, 2014). Unlike internal evaluations conducted by the institution itself, accreditation involves an independent third party and aims to provide public assurance of the quality of educational services provided.

Harvey and Green (1993), in their conceptual framework still widely cited today, identified at least five dimensions for understanding educational quality: exceptional, fitness for purpose, value for money, transformation, and meeting minimum thresholds. A sound accreditation system should be able to accommodate all five of these dimensions proportionally, rather than focusing solely on meeting minimum administrative thresholds.

In the Indonesian context, educational accreditation was formally institutionalized through the 2003 National Education System Law, subsequently reinforced by various derivative regulations. According to Government Regulation Number 57 of 2021 on National Education Standards, accreditation is an integral part of the external quality assurance system aimed at determining the eligibility of educational programs and units (PP No. 57 of 2021). For madrasahs under Kemenag, accreditation is not merely a matter of operational legality, but also an instrument of recognition for the quality of religious education they provide.

Regulatory Framework for Madrasah Accreditation

Madrasahs in Indonesia were recognized as part of the national education system since the issuance of the Joint Ministerial Decree (SKB) of Three Ministers in 1975, which equated madrasah diplomas with those of public schools. This regulatory development continued through the reform era, bringing fundamental changes to the governance of religious education. Currently, madrasahs are comprehensively regulated by Ministerial Regulation on Religious Affairs (PMA) Number 60 of 2015 concerning Amendments to PMA Number 90 of 2013 on the Implementation of Madrasah Education (Kemenag, 2015).

Specifically for accreditation, the National Accreditation Board for Schools/Madrasahs (BAN-S/M) is tasked with conducting assessments of formal madrasahs from the Madrasah Ibtidaiyah (MI/primary) level, Madrasah Tsanawiyah (MTs/junior secondary), to Madrasah

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Aliyah (MA/senior secondary) and Madrasah Aliyah Kejuruan (MAK/vocational). BAN-S/M uses eight national education standards as its assessment reference, encompassing content, process, graduate competency, educators and educational staff, facilities and infrastructure, management, financing, and educational assessment standards (BAN-S/M, 2021).

For non-formal education, Kemenag regulates accreditation through a different mechanism. Non-formal Religious Educational Institutions (LPK) such as pesantren, diniyah takmiliyah, and Quranic education are governed by Government Regulation Number 55 of 2007 on Religious and Religious Education, which stipulates that the government has an obligation to provide guidance and assessment for these institutions (PP No. 55 of 2007). Subsequently, Kemenag issued further regulations through PMA Number 13 of 2014 on Islamic Religious Education, which includes provisions regarding the assessment and recognition of non-formal religious educational institutions.

Theory of Quality Assurance and Management of Educational Institutions

Quality assurance in education is not merely an activity of inspection or momentary examination, but rather a continuous process involving planning, implementation, evaluation, and ongoing improvement. This concept is known in quality management as the Plan-Do-Check-Act (PDCA) cycle, or Deming cycle, first introduced by W. Edwards Deming and subsequently widely adapted in the context of educational management (Sallis, 2002).

From an organizational theory perspective, Senge (1990) through the concept of the 'learning organization' emphasizes that sustainable quality improvement can only be achieved when all organizational elements including teachers, staff, and leadership engage in collective learning and critical reflection. In the madrasah context, this means that accreditation should not be viewed as an end goal, but as a starting point for building a quality culture deeply embedded in the daily life of the institution (Supardi, 2021).

Middlewood and Abbott (2012) argue that the success of quality assurance depends greatly on the capacity of school-level leadership. A madrasah principal with a clear vision, strong managerial skills, and commitment to professional teacher development will be far more capable of leveraging the accreditation process as a catalyst for meaningful change. Conversely, compliance-oriented leadership will reduce accreditation to a mere formal ritual with no real impact on learning quality.

Previous Research

A number of relevant studies have been conducted in recent years that form the

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empirical foundation of this article. Fauzan and Huda (2020), in their study of 120 madrasahs in East Java, found that A-accredited madrasahs showed graduate competency scores that were on average 23 percent higher than C-accredited madrasahs. However, they also noted that this difference was largely attributable to input factors namely teacher quality rather than accreditation status per se.

Mulyasa (2021) conducted a critical review of BAN-S/M's accreditation instrument and identified several structural weaknesses. According to him, excessive assessment weight is placed on administrative aspects and physical infrastructure, while the learning process and student learning experience receive only a relatively small portion. These findings align with the critique by Darmaningrat and Irawati (2022), who argued that accreditation instruments need to be revised to better reflect process quality, not just input quality.

Aziz and Nasution (2022) specifically examined accreditation challenges in non-formal religious educational institutions, focusing on pesantren in Sumatra. They found that most pesantren are reluctant to apply for accreditation out of concern that the process will distort their cultural identity and scholarly traditions. Conversely, pesantren that had successfully obtained accreditation actually reported increased trust from parents and easier access to government assistance.

Fatimah and Rahmat (2023) in their phenomenological research on madrasah teachers in West Nusa Tenggara found that accreditation preparation frequently diverted teacher attention and time away from core teaching responsibilities. This phenomenon, which they termed 'accreditation-centrism,' created counterproductive psychological pressure where teachers were more focused on preparing accreditation documents than on innovating in teaching methodology. Wahyudi (2024) reinforced these findings by showing that in some areas, madrasah principals mobilized all human resources for accreditation needs within a short period, resulting in serious disruptions to the regular academic calendar.

METHOD

1. Research Approach and Design

This research employs a systematic literature review (SLR) approach, a method widely recognized by the scientific community as a rigorous and transparent way of synthesizing existing research evidence on a given topic (Creswell & Creswell, 2018). Unlike conventional narrative and selective literature reviews, SLR follows strict protocols for searching, selecting, and synthesizing relevant sources, thereby reducing bias and enhancing the validity of resulting conclusions.

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The SLR approach was chosen for this research into the madrasah accreditation system for several reasons. First, the topic has a diverse literature encompassing policy documents, evaluation reports, and empirical studies from various regions in Indonesia. Second, there is a need to integrate findings from multiple disciplinary perspectives, ranging from educational management, public policy, to Islamic studies. Third, this approach enables systematic identification of research gaps, which forms the basis of this article's original contribution.

2. Data Collection Procedures

Literature search was conducted systematically through several academic databases and official sources, including Google Scholar, SINTA (Science and Technology Index), Garuda (Gerbang Rujukan Digital) Kemendikbud, and the official websites of the Ministry of Religious Affairs of the Republic of Indonesia and BAN-S/M. Search keywords included combinations of the following terms: 'akreditasi madrasah' (madrasah accreditation), 'akreditasi pendidikan keagamaan' (religious education accreditation), 'BAN-S/M', 'mutu madrasah' (madrasah quality), 'sistem pembelajaran madrasah' (madrasah learning system), 'pesantren akreditasi' (pesantren accreditation), 'pendidikan nonformal Islam' (Islamic non-formal education), and their English-language equivalents such as 'Islamic school accreditation,' 'madrasah quality assurance,' and 'Indonesian Islamic education quality.'

The search was restricted to publications issued between 2020 and 2024 to ensure relevance and currency of the analyzed data. Exceptions were made for several seminal works published before 2020, such as foundational theoretical concepts on quality assurance and educational management, which remain relevant and widely referenced in contemporary academic discourse.

3. Inclusion and Exclusion Criteria

Inclusion criteria applied in the literature selection comprised: (1) published between 2020 and 2024; (2) written in Indonesian or English; (3) focused on the madrasah accreditation system, religious educational institutions, or Islamic education quality assurance in Indonesia; (4) constituting peer-reviewed journal articles, official government reports, or academic textbooks from reputable publishers; and (5) available in full format, not merely as abstracts.

Exclusion criteria included: (1) articles that did not undergo peer review; (2) content that is opinion-based or editorial in nature without empirical data support; (3) research focused on contexts outside Indonesia without clear comparative relevance; and (4) publications whose credibility could not be verified. Of a total of 187 sources identified in the initial search, 142 were

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screened through title and abstract review, and 23 sources were ultimately selected for in-depth analysis.

4. Data Analysis

Analysis of the selected sources was conducted through thematic content analysis. Each source was coded according to the main themes relevant to the research objectives, namely: formal accreditation regulatory framework, non-formal accreditation mechanisms, impact on learning, and implementation challenges. This coding was performed iteratively, allowing for the emergence of new themes not anticipated beforehand, consistent with the inductive principles of qualitative analysis.

To ensure consistency and reliability of analysis, a triangulation of sources process was carried out, whereby findings from empirical research were verified against official policy documents and vice versa. Where contradictions arose between different sources, these were explicitly noted and critically analyzed to understand the factors that might account for the differences.

RESULTS AND DISCUSSION

A. Formal Madrasah Accreditation System

1. Structure and Operational Mechanisms

The formal madrasah accreditation system in Indonesia operates within a relatively structured and well-institutionalized framework. BAN-S/M, as the authorized body, manages the accreditation process through two main stages: document assessment (self-evaluation) and field visitation. In the first stage, madrasahs are required to complete a self-evaluation instrument online through the Accreditation Assessment System (Sispena), which covers eight national education standards with a total of 119 statement items (BAN-S/M, 2021).

The results of document assessment then serve as the basis for determining whether a madrasah qualifies for a field visitation. An assessor team, consisting of two to four certified education practitioners and academics, will visit the madrasah for one to two days to verify the correspondence between reported documents and actual field conditions (BAN-S/M, 2022). This visitation process includes interviews with the madrasah principal, teachers, educational staff, students, and parents, as well as direct observation of facilities and the learning process.

The final accreditation score is derived from a combination of the self-evaluation instrument score and the field visitation score, with predetermined weights for each. Madrasahs are then classified into four categories: Accreditation A (Excellent) for scores of 91–100,

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Accreditation B (Good) for 71–90, Accreditation C (Sufficient) for 61–70, and Not Accredited for scores below 60. Accreditation status is valid for five years, after which the madrasah must apply for re-accreditation (BAN-S/M, 2021).

It should be noted that since the COVID-19 pandemic, BAN-S/M made several significant procedural adjustments. Field visitations were temporarily replaced by virtual visitations via video-conferencing platforms, though this attracted criticism for being seen to reduce the depth of assessment (Darmaningrat & Irawati, 2022). Post-pandemic, BAN-S/M has developed a model called 'Performance-Based Accreditation' (ABK), which integrates data from multiple sources including Dapodik (Basic Education Data) and EMIS (Education Management Information System) owned by Kemenag, thereby reducing dependence on document-based assessment alone (Kemenag, 2023).

2. Distribution of Accreditation Results and Implications

Data from Kemenag (2023) show that of approximately 82,000 registered formal madrasahs across Indonesia, only around 67 percent have participated in the accreditation process. Among those accredited, the distribution reveals a fairly stark disparity: approximately 28 percent received an A rating, 45 percent B, 18 percent C, and the remainder were unaccredited or not yet accredited. These figures reveal that a full one-third of madrasahs remain outside the reach of formal external quality assurance.

Geographic disparities are also clearly visible in the distribution of accreditation results. Madrasahs located in Java, particularly in large cities, consistently show higher accreditation achievements compared to those in Eastern Indonesia, Papua, and Inland Kalimantan (Widodo et al., 2023). This difference does not solely reflect actual differences in education quality, but is largely influenced by inequalities in digital infrastructure accessibility, availability of personnel familiar with accreditation procedures, and financial capacity to prepare required documents.

The findings of Widodo et al. (2023) carry serious policy implications. If the accreditation system disproportionately benefits madrasahs that already have more resources, then rather than serving as an instrument for quality equalization, accreditation risks deepening existing inequalities. Differentiation mechanisms that provide special support and treatment for madrasahs operating under resource constraints are therefore urgently needed.

B. Accreditation System for Non-Formal Islamic Educational Institutions

1. The Complexity of the Non-Formal Islamic Education Landscape

Non-formal religious education under Kemenag encompasses a diverse range of entities

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with very different characteristics, traditions, and purposes. Broadly, these institutions can be categorized into several main groups: first, pesantren (pondok pesantren), which are the oldest and most diverse religious educational institutions in terms of pedagogical approach; second, Madrasah Diniyah Takmiliyah (MDT), which serve as supplementary religious education for public school students; and third, Quranic education, including Taman Kanak-Kanak Alquran (TKA), Taman Pendidikan Alquran (TPQ), and Ta'limul Quran lil Aulad (TQA) (Kemenag, 2022).

This complexity creates its own methodological challenges in designing an appropriate accreditation system. Salafiyah (traditional) pesantren, for example, have curricula entirely based on kitab kuning (classical Islamic literature) and do not follow any formal education structure at all. Meanwhile, modern pesantren have integrated the national curriculum into their system and even operate formal education units within the pesantren complex. Applying a single accreditation instrument to both types of pesantren will clearly not produce fair and accurate assessments (Aziz & Nasution, 2022).

2. Regulations and Mechanisms for Non-Formal Accreditation

Law Number 18 of 2019 on Pesantren represents a significant regulatory milestone in the management of non-formal religious education. This law explicitly recognizes pesantren as educational institutions entitled to state recognition and support, including through quality assessment mechanisms organized by Kemenag (Law No. 18 of 2019). As a follow-up, Kemenag issued several derivative regulations governing quality standards and recognition mechanisms for various types of non-formal Islamic religious educational institutions.

Specifically for pesantren, Kemenag has developed its own accreditation system through a Pesantren Assessment Team that works with instruments distinct from those of BAN-S/M. These instruments take into account more contextual components, such as the depth of kitab kuning study, the quality of kyai guidance, and the scholarly tradition being passed on (Supardi, 2021). However, this system is still in the development phase and its implementation has not been consistently applied across all regions of Indonesia.

For Madrasah Diniyah Takmiliyah, Kemenag issued Decree of the Director-General of Islamic Education Number 2534 of 2020 governing MDT assessment standards and procedures. This assessment covers institutional, curricular, educator, and learning process aspects, albeit with standards tailored to the characteristics of MDT as a supplementary institution (Kemenag, 2020). For Quranic Education, Kemenag coordinates with various organizations such as BKPRMI and LPTQ to establish standards and conduct assessments.

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3. Specific Challenges of Non-Formal Accreditation

One of the most fundamental challenges in the accreditation of non-formal religious education is the problem of defining relevant standards. How does one measure the quality of a salafiyah pesantren that has no formal class structure, does not use standard textbooks, and assesses student progress based on memorization and comprehension of classical texts in a highly personalized manner? This question has not been satisfactorily answered in existing regulations (Aziz & Nasution, 2022).

A second challenge relates to the limited administrative capacity of non-formal institutions. Most pesantren and TPQ are managed by ustadz or kyai with deep religious expertise but who may not be familiar with government administrative procedures. Filling in accreditation forms, compiling self-evaluation reports, or documenting learning processes in government-specified formats poses a major challenge for them (Fatimah & Rahmat, 2023).

Third, there is a cultural resistance that cannot be overlooked. For pesantren communities with a strong tradition of scholarly autonomy, government intervention through accreditation mechanisms is often viewed as a standardization effort that could threaten the uniqueness and depth of their educational tradition. This concern is not without foundation, given the long history of pesantren as institutions that have maintained their relevance precisely because of their flexibility and responsiveness to local community needs (Bahrul & Amri, 2021).

C. Implications of the Accreditation System for the Implementation of Learning

1. Positive Impacts: Standardization and Systemic Improvement

Despite the various criticisms that exist, it cannot be denied that the accreditation system has delivered several significant positive impacts on the quality of learning in madrasahs. Most fundamentally, it has encouraged madrasahs to undertake systematic introspection across all aspects of their educational provision. The self-evaluation process required in accreditation compels madrasah principals and teachers to critically assess the strengths and weaknesses of their institution an essential first step in the quality improvement cycle (Mulyasa, 2021).

Fauzan and Huda (2020) in their study found that madrasahs actively preparing for accreditation showed measurable improvement in several aspects: completeness of teachers' instructional tools, frequency of classroom supervision by madrasah principals, availability of textbooks and teaching materials for students, and the regularity of learning assessment implementation. These findings indicate that the accreditation preparation process itself, if well managed, can serve as an effective improvement mechanism.

Furthermore, high accreditation status has also been shown to increase public trust in

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and attractiveness of the madrasah. A-accredited madrasahs tend to experience increases in new student enrollment, which in turn increases their financial resource base for reinvestment in quality improvement (Widodo et al., 2023). Thus, a kind of virtuous cycle forms in which high accreditation attracts more resources, which enables further quality enhancement.

2. The Accreditation Paradox: Between Compliance and Genuine Quality

However, beneath these positive impacts lies a worrying paradox in the relationship between accreditation and learning quality. Wahyudi (2024) refers to this phenomenon as the 'compliance vs. authentic quality dilemma.' Many madrasahs that achieve high accreditation scores do not necessarily demonstrate an equivalent improvement in learning quality. This occurs because their accreditation preparation strategy focuses more on fulfilling completeness of administrative documents than on genuine improvements in pedagogical practice.

This phenomenon is particularly evident in the aspect of learning planning. When facing accreditation demands, madrasah teachers tend to develop 'ideal' Lesson Plans (RPP) on paper that do not reflect what they actually do in the classroom. Such plans are complete with all required components from learning objectives, methods, and media to assessment instruments but in practice teachers revert to the conventional lecture method they have mastered and feel comfortable with (Fatimah & Rahmat, 2023).

This situation is exacerbated by the time pressure experienced during the accreditation preparation period. Teachers are reported to spend enormous amounts of time managing administrative completeness, which directly reduces the time and energy available for planning and implementing innovative learning. Ironically, it is precisely in the period leading up to accreditation that classroom learning quality often temporarily declines, as teacher attention shifts focus (Wahyudi, 2024).

3. Implications for Curriculum and Pedagogy

In the curricular dimension, accreditation exerts a dual influence. On one hand, it promotes the adoption of standardized national curricula, ensuring that madrasah students have access to educational content equivalent to that received by students in public schools. This is important for guaranteeing the social mobility of madrasah students and dispelling the stigma that madrasah education is less competitive. On the other hand, pressure to meet national curricular standards sometimes pushes the religious curriculum which is the defining characteristic of the madrasah into a marginal position in terms of time allocation and teacher priority (Supardi, 2021).

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In the pedagogical realm, Rahmawati (2023) found that highly accredited madrasahs do not necessarily demonstrate greater use of active learning approaches than lower-accredited madrasahs. Significant differences lie in the quality of classroom management, the availability of learning media, and the regularity of feedback to students. These findings suggest that accreditation has not fully succeeded in transforming the existing pedagogical culture, and there remains much room for improvement in driving innovation in teaching methodology.

Another important dimension is learning assessment. The accreditation system encourages madrasahs to have a more comprehensive and well-documented assessment system. However, Darmaningrat and Irawati (2022) noted that in practice, many madrasahs develop assessment systems aimed more at producing administrative records that satisfy assessors than at providing meaningful feedback for improving student learning. In other words, assessment becomes a tool for accreditation reporting, not a tool for enhancing learning.

D. Implementation Challenges and Quality Improvement Efforts

1. Structural Challenges

Analysis of the reviewed studies identifies several key structural challenges that impede the effectiveness of the accreditation system in improving learning quality. First is institutional capacity inequality. Madrasahs with trained administrative staff, adequate internet access, and sufficient financial resources clearly have a significant advantage in the accreditation process compared to those lacking all of these. A system that does not account for differences in starting points tends to produce biased results that do not reflect the intrinsic quality of the learning process being provided (Widodo et al., 2023).

Second is the problem of post-accreditation sustainability. After successfully obtaining or maintaining a certain accreditation value, many madrasahs experience what can be called a 'fatigue effect.' The enormous energy expended during the accreditation preparation period is not followed by adequate post-accreditation monitoring and mentoring mechanisms. As a result, improvements made during accreditation preparation do not last, and conditions revert to their prior state after the assessor visitation concludes (Rahmat & Fatimah, 2023).

Third is weakness in the assessor system. Although BAN-S/M has established fairly rigorous requirements and certification procedures for assessors, inter-rater reliability remains a problem. Two different assessors can give significantly different ratings to the same madrasah, depending on their interpretation of the existing scoring rubric. This creates uncertainty and inequity that can undermine madrasah confidence in the credibility of the accreditation system (Mulyasa, 2021).

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2. Human Resource Challenges

Beyond structural challenges, the human resource factor also plays a highly determinant role in the effectiveness of accreditation. The quality and commitment of the madrasah principal is the primary differentiating factor between madrasahs that successfully leverage accreditation as a momentum for improvement and those that do not. Principals with a good understanding of the substantive purposes of accreditation and the ability to lead organizational change processes will be far more effective in using accreditation as leverage to drive continuous improvement (Supardi, 2021).

Furthermore, teacher qualifications and competency are equally determining factors. Fauzan and Huda (2020) in their study found a strong correlation between the percentage of certified teachers and a madrasah's accreditation score. However, they also cautioned that teacher certification does not guarantee improvement in learning quality unless accompanied by effective, sustained professional development programs. Herein lies a major task for Kemenag to ensure that existing teacher development programs genuinely impact classroom pedagogical practice, rather than merely producing a portfolio of certificates.

3. Policy Efforts and Innovations

Kemenag has demonstrated awareness of the various weaknesses in the existing system and has undertaken several improvement efforts worthy of recognition. One of the most significant innovations is the development of a data-driven accreditation system that leverages EMIS (Education Management Information System) to monitor madrasah conditions in real time (Kemenag, 2023). This system enables early identification of madrasahs experiencing performance decline, so that interventions can be made proactively rather than waiting for the five-yearly accreditation cycle.

Accreditation mentoring programs are also beginning to be developed, particularly for madrasahs in the C or Not Accredited category. These programs involve high-achieving madrasahs as mentors for those in need, a peer-learning approach considered more organic and sustainable than top-down bureaucratic guidance (Bahrul & Amri, 2021). In several provinces, these programs have shown promising results in improving the administrative and pedagogical capacities of madrasahs that previously struggled to meet accreditation standards.

For non-formal institutions, Kemenag is developing a pesantren accreditation instrument that is more contextual and responsive to the diversity of pesantren typologies. This instrument is being designed jointly with representatives of various pesantren organizations, including Nahdlatul Ulama and Muhammadiyah, to ensure that the standards set reflect a deep

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understanding of the traditions and functions of pesantren in Indonesian society (Kemenag, 2022). This participatory process represents an important step forward in building the legitimacy of the accreditation system within the pesantren community.

4. Comparative Perspectives and Lessons from International Experience

In the international context, the experience of other countries with diverse religious education systems can provide useful insights for the development of Indonesia's madrasah accreditation system. Malaysia, for example, has developed the Standards of Quality Education in Malaysia (SQEM) system that accommodates the characteristics of Sekolah Agama Rakyat (SAR) and Sekolah Agama Bantuan Kerajaan (SABK) without sacrificing national academic standards (Hassan & Abdullah, 2021). A dual-track approach that maintains differentiated assessment components based on institution type may be a relevant reference for Indonesia.

Bangladesh's experience in managing the Qawmi madrasah system which bears similarities to salafiyah pesantren in Indonesia is also worth examining. Bangladesh successfully developed a recognition system that grants Qawmi madrasahs the flexibility to maintain their kitab kuning-based curricula, while gradually encouraging integration with national standards in certain aspects such as mathematics and language (Islam & Rahman, 2022). This gradualist model that respects institutional autonomy appears to generate broader acceptance within the madrasah community compared to more radical standardization approaches.

From this comparative perspective, it is apparent that Indonesia needs to develop what might be called 'accreditation pluralism' a quality assurance framework flexible enough to accommodate the diversity of religious educational institution typologies, while maintaining the coherence and credibility of national standards necessary to guarantee student mobility and recognition at the national and international levels.

D. Synthesis: Toward a Transformative Accreditation Model

Based on the comprehensive analysis above, it becomes clear that the existing accreditation system is still primarily oriented toward compliance-based quality assurance a form of quality assurance grounded in ensuring adherence to a set of standards determined from the top down. While this model has advantages in terms of assessment consistency and objectivity, it has a fundamental weakness in fostering organic and sustainable innovation and quality improvement.

What is needed is a shift toward what Watty et al. (2020) call improvement-oriented accreditation an approach in which accreditation functions not only as a gate-keeping

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mechanism separating eligible from ineligible institutions, but also as a scaffolding mechanism that helps each institution grow in accordance with its own potential and context. In this model, assessors function not only as evaluators but also as consultative partners who provide constructive and actionable feedback.

To realize this paradigm shift, reforms are needed that address at least three main dimensions. First, reform of assessment instruments to give greater weight to the process and output aspects of learning, not just administrative inputs. Second, reform of the mentoring system to provide sustained support before, during, and after the accreditation process. And third, reform of the reward system to provide real incentives for madrasahs that demonstrate genuine learning quality improvement, not mere completion of document requirements.

CONCLUSION

This review has produced several key findings that can be summarized as follows. First, the formal madrasah accreditation system under BAN-S/M coordination has a fairly comprehensive regulatory framework, but its implementation still faces various significant challenges, particularly regarding geographic disparities, institutional capacity inequalities, and low inter-rater consistency among assessors. The performance-based accreditation model currently being developed is a step in the right direction, although implementation challenges remain considerable.

Second, the accreditation system for non-formal religious educational institutions is still at a relatively early stage of development and faces far more complex challenges due to the diversity of institutional typologies that must be accommodated. Cultural resistance from pesantren communities toward standardization is a factor that cannot be overlooked and must be addressed through participatory approaches that respect the autonomy and scholarly traditions of pesantren.

Third, the relationship between accreditation and learning quality is indirect and mediated by several key factors, especially the quality of madrasah principal leadership and teacher commitment to ongoing professional development. There is a concerning paradox where accreditation preparation can actually disrupt learning quality if not wisely managed. The 'accreditation-centrism' phenomenon that dominates madrasah improvement efforts needs to be urgently addressed through a paradigm shift.

Fourth, quality improvement efforts through accreditation require a more holistic and systemic approach that focuses not only on administrative aspects but also on developing a deeply rooted quality culture, sustainable human resource capacity, and effective post-

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accreditation monitoring mechanisms. Lessons from the experiences of other countries show that accreditation pluralism that respects contextual diversity is a more successful approach than uniform standardization.

Recommendations and Policy Suggestions

Based on the above conclusions, this article formulates several constructive policy recommendations. For Kemenag and BAN-S/M, it is recommended to promptly finalize and fully implement the contextual pesantren accreditation instrument, developed participatorily with the pesantren community. Additionally, a proactive and sustained accreditation mentoring system needs to be developed, especially for madrasahs and non-formal institutions in remote areas, utilizing digital technology to overcome geographic barriers.

Reform of assessment instruments is also urgently needed, significantly increasing the assessment weight on the learning process and student learning experience. This aspect can be measured through a combination of structured classroom observation, learning portfolios, and student perception surveys. In addition, a sustainable post-accreditation monitoring system should be built to enable early identification of madrasahs experiencing performance decline.

For researchers and academics, there is an urgent need to develop longitudinal empirical research measuring the impact of accreditation on learning quality over longer time periods. Comparative research between the various accreditation models applied across different provinces and institution types will also be highly valuable in strengthening the evidence base for policy development. Finally, exploration of more authentic and contextual learning quality indicators that go beyond formal administrative standards needs to be continually developed by the academic community.

By consistently and evidence-based applying these recommendations, it is hoped that the madrasah accreditation system in Indonesia can develop into a truly transformative quality assurance instrument—one that not only measures quality but also actively drives the growth and sustainable improvement of quality across the entire range of Islamic educational institutions throughout the archipelago.

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