

## TRANSPARENCY AND ACCOUNTABILITY IN THE QUR'AN AND ITS ROLE IN BUILDING GOOD GOVERNANCE

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### ABSTRACT

Good governance in the Qur'an embodied in the form of *rahmah* and *amānah* in order to achieve the good and happiness of living in the present and the future. In the Qur'an, good governance is based on the faith (*īmān*). *īmān* will make people feel safe because of doing what has become obligations and they will be asked for it. *īmān* is used to reveal two things in the Qur'an. First, *īmān* used for the name for a set of rules that must be obeyed and implemented by people. Second, *īmān* used for the submission of the soul for truth (*al-ḥaqq*) with authentication (*taṣdīq*) through the heart, speech and action. The objectives of this paper is looking for connection between *īmān* as the basic concept of Islam and the aim of life in Islamic perspective. This paper will discuss about the concept of good governance in the Qur'an which is not only for the present, but also for the future (*ḥasanah fī al-dunyā wa al-ākhirah*). This paper will focus on two essential elements of good governance, namely transparency and accountability. These elements will make "clear and distinct" for policy, rule and service from state or other institutions. Transparency will be compared with the concept of *iḥsān* that its position is above justice ('*adl*). *iḥsān* is doing good action and doing well to others. Accountability is closer to *taqwā*. *Taqwā* is the responsibility of the person in obeying the orders and avoiding God's punishment in this world and hereafter. This paper will also discuss the role of transparency and accountability in building good governance. With *iḥsān* and *taqwa* based on *īmān*, people can control, manage and report their actions, although there are no punishments or responsibility questions from others. The principles of transparency and accountability in the Qur'an guarantee social control and report, wide public participation, kind public service, self-honest, self-control and self-responsibility so that various forms of distortion such as corruption or discrimination can be avoided and controlled.

Keywords: Transparency, accountability, the Qur'an, building good governance

### Introduction

Life is a process where a person fighting for purpose. Happiness is the purpose of life for people in this world. That purpose is not only for the past or present, but also for later and so on. Therefore, to gain happiness, one must do well for him to obtain the goodness of what had done (Rahman, 1980). In life, humans have three obligations (Khan, 2000). First is to see that justice is done. In payment of dues, the sole consideration should be the fulfillment of the obligation. The second is to be kind to his fellow men. In the granting of rights and payment of dues, an attitude of broad-mindedness should be adopted. Everyone should have the courage to be willing to receive less than the share due to him and to give others more than their share. Third is to respect the right of relatives. With obedience and compliance in obligations, someone will obtain a high degree and become a leader (Caliph, *khalīfah*) for the people (2:30; 6:165; 10:14, 73; 35:39, 38:26). In the context of leadership, someone must have the nature of the mandate or *amānah* (2:283; 4:58; 23:8; 70:32). *Amānah* is giving safe feelings or everything taken with the permission of the owner. This *amānah* covers all the rights pertaining to responsibility, both to God, others or himself. People who have the nature of *amānah* called al-Amin (Al-Zuhaylī, 1418 H). The nature of *amānah* is as the Prophet Muhammad said to be one of the natures of the Muslims where they can guarantee the safety of others on the behavior of himself (al-Bukhārī, 2001).

After having the nature of *amānah*, the next agenda of leaders is to carry out the development in order to achieve prosperity and justice for the people. Khurshid (1978) says that the basic philosophical approaches to the development of Islam are *tauḥīd*, *rubūbiyyah*, *khalīfah* dan *tazkiyah*. *Tazkiyah* is a concept causing the concept of development that directed to overcome the problem of human development in all its dimensions and focus on the growth and the expansion of perfection through purification attitudes and relationships. Results of *tazkiyah* is *salāḥ* in the present and future.

To achieve *tazkiyah*, someone must have nature of mercy (*rahmah*) to others (24:21). *Rahmah* means tenderness, affection, sympathy, compassion, and generosity (Al-Rāzī, 1979). *Rahmah* is softness that wants to do well to the loved. *Rahmah* is always associated with good things. In this case, someone get the mercy of God in the form of affection, kinship, help from others, luck, justice, profits in the world and the relationship with other people (Al-Aṣfihānī, 1412 H). In the social aspects, *rahmah* will be realized when someone adheres to the *Sunnah of Allāh* (the law of cause and effect). When people do good action to others, then he will get the goodness of other people as well, and vice versa. Good action also includes relationships and networks, doing justice, having positive thinking and teaching kindness to others.

By the nature of *rahmah*, people become caliph or leader whom has the generosity and compassion in performing their duties and obligations. In addition, they also must have the nature of *amānah*. The Quran says

that people who do not have the nature of *amānah* are hypocrites or betrayal. Treacherous (*khiyānah*) is to deny the truth by denying the agreement in secret (8:27, 71). With *amānah*, someone can perform tasks, responsibilities and guarantee the safety to others. Therefore, with the nature of *rahmah* and *amānah*, someone has to fulfill two aspects of duties, namely tasks for himself and for others.

Therefore, one must have some responsibility for the actions and be friendly and care about what had done. In the social and organizational context, the person or group must have the nature of responsibility and openness to all their activities so that people and public society know the policy that will be done. Thus, all policies can be seen (being transparent) and can be accounted for, monitored and controlled (being accountable) by people and public society. Data in this paper will be analyzed by qualitative method for two reasons. First, every texts in the Qur'an needed to be interpret in order to get substantial meanings of transparency, accountability and good governance. Second, the meanings of the Qur'an can be known and understood by historical and contextual approach. So that, the qualitative method will give good interpretation and explanation about Qur'anic texts in framing transparency and accountability for building good governance.

### The Qur'an and Good Governance

Rahman (1980) explains that the main purpose of the Qur'an is a social order that can run on the earth based on fairness and ethics. Goodness in this world is in the form of health, safety, adequacy, good son, faithful partner, and the toughness of competition. To achieve this goodness, people have to effort and struggle to seek allowed and good livelihood (*rizq ḥalāl ṭayyibah*) and also has good characters (*akhlāq karīmah*). Goodness in the hereafter is away from insurgence (*ma'siyat*) and cause that leads to punishment. This goodness can only be achieved by faith (*īmān*) and good action. Goodness in the hereafter is reward and survived punishment (Al-Zuhaylī, 1418 H). This is not only for themselves, but also to parents, families, communities and countries. One also must fulfill obligations to those who have helped him (4:85). It creates a cycle of goodness from themselves to others, and from others to themselves (Khan, 2000).

### Principles of Leadership

In life, leadership is the benchmark for a society. If leaders have good character, society will also have good character. The leadership principle is described in the Qur'an, as translated by al-Hilaalee & Khan (1999):

*And We made them leaders, guiding (mankind) by Our Command, and We revealed to them the doing of good deeds, performing As-Salāt (the prayers — Iqāmat-as-Salāt), and the giving of Zakāt (obligatory charity), and of Us (Alone) they were worshippers. (21:73)*

*And We made from among them (Children of Israel), leaders, giving guidance under Our Command, when they were patient and used to believe with certainty in Our Ayāt (proofs, evidences, verses, lessons, signs, revelations, etc.). (32:24)*

Two verses above describe the principles of leadership mentioned in the Qur'an, namely exemplary, doing goodness, patience, having a good relationship with God and having the attention to the weak people. With these principles, someone who was given a position by God to manage a territory, is obliged to create a society that have good relationship with God, harmonious community life, and religion, reason and culture maintained. In addition, the Qur'an also mentions another principle of leadership, such as optimization of potential power and people (18:94-95) and experience (12:55; 28:26). Those who were granted to leadership was given a variety of tasks, such as described by God's saying:

*Those (Muslim rulers) who, if We give them power in the land, (they) perform salāt, pay the zakāt (obligatory charity) and they enjoin al-ma'rūf, and forbid al-munkar. And with Allah rests the end of (all) matters (of creatures). (22:41)*

"Perform salāt" is the symbol of good relationship with God, and "pay the zakat" is the symbols of attention devoted to the weak people. "Amr ma'rūf" includes all kinds of virtues, customs, and culture in line with religious values, and "nahy 'an al-munkar" is the opposite of "amr ma'rūf". In order to perform duties, the authorities are required to always perform deliberation (*musyawarah*), the exchange ideas with anyone who deems appropriate in order to achieve the best for all (Shihab, 1996). The principle of that leadership is the principles of good governance in the Qur'an in which to create a good relationship with God and also to the people.

### Definition of Good Governance

Good Governance is the practice of governance in order to provide services to the people. Good governance has become a central issue, where the presence of the globalization era demands for good governance that becomes a prerequisite with the increasing public knowledge. UNDP defines governance as authorized use of

economics, politics and administrations to manage the affairs of the state at all levels. Good governance covers entire mechanisms, processes, and institutions where people express their interests by using the legal rights, obligations and bridging the differences between them. UNDP define the characteristics of good governance principles are participation, rule of law, transparency, responsiveness, consensus orientation, effectiveness and efficiency, accountability and strategic vision. Based on the description, all three domains, namely state/government, business/private and the public should maintain synergy in order to achieve the goal, because the three domains are interdependent and inseparable system (Weiss & Steiner, 2006).

World Bank gives a definition of good governance as a solid implementation of management and responsible development in line with the principles of democracy and efficient markets, avoidance of errors in the allocation of investment funds, and the prevention of political and administrative corruption, running a budget discipline and the creation of a legal and political framework for the growth of business activities (Meisel & Aoudia, 2008). The World Banks said that good governance has played six dimensions: voice and accountability (including civil liberties and political stability), government effectiveness (including the quality of policy making and public service delivery), lack of regulatory burden, rule of law (including protection of property rights), independence of the judiciary and control of corruption. (Weiss & Steiner, 2006).

Chowdhury and Skarstedt (2005) said that the concept of good governance, as invented and applied by the World Bank, is “a convenient term that refers to the entire gamut of political and economic frameworks.” The term has been largely validated within political science and theories of economic prudence, notwithstanding under a different head. Thus the rule of law, transparency and accountability represent certain principles of sound governance whose origin is steeped in the tradition of liberal political theory. It is hoped that the rapid, widespread popularity and acceptance of the concept—at least among donor agencies—can be attributed to its historical roots. Notwithstanding the contemporary global and dynamic nature of the donor community, it is not surprising that the concept of good governance has largely been co-opted as the principle criteria for extending international loans and aid investment. Aims from donors is for democracy builders, pursuing better governance, promoting growth and poverty reduction and countering the security risks caused by collapsed or breakable states (Unsworth, 2007)

From the above definition, good governance includes three domains, namely the state (government), business (private) and the people who interact with each other. Good in the sense of good governance implies upholding the values of the people aspiration, self-reliance, the functional aspects and also effective and efficient government. They are also required to take advantage of all the potential that can be exploited in order to achieve maximum expected results. Thus, good governance comes from good leadership, *musyawārah* system (42:38) and dialogue (16:125) between three domains in order to reach agreement and common good. Good leadership will provide prosperity for its people for the present and the future or *hasanah fī al-dunyā wa al-ākhirah* (2:201).

### Good Governance and *Īmān*

Good governance has different meant according to different organizations. Gisselquist (2012) says that there are seven areas according to donor institution, namely democracy and representation, human rights, the rule of law, efficient and effective public management, transparency and accountability, developmentalist objectives, and a variety of particular economic and political institutions. This seven areas are to support governance reforms and develop condition aid on the quality of governance. It's also important to improve service quality and empower people, but this is very context-specific, and little is understood about the factors which make these impacts happen. In the most general review in the area, Rocha Menocal and Sharma (2008) as quoted by McGee & Gaventa (2010), evaluate the impact of five donor-led voice and accountability initiatives, concluding that the donor expectations of their contributions to poverty alleviation and Millennium Development Goals (MDGs) were unreasonably high, but that impacts could be seen in terms of intermediate changes in behaviour and practice of public officials and policy actors.

Explanation of good governance in the Qur'an begins with explaining human nature. They are created in different and pairs (49:13). In obeying the rule, some have faith (*īmān*) and some have not (2:253; 4:55). Those who believe will obey every rule and leave the ban on the basis of trust, loyalty and full commitment to the rule. While they are hypocritical and do not believe, they will run and not adhere to the rules. Obeying the rules are not easy, but it requires a deep heart and full commitment. Obedience is a sure sign of faith. Therefore, the concept of salvation lies in obedience itself (Yahya, 2002).

In the Qur'an, good governance is based on the faith (*īmān*) (9:18; 34:15). *Īmān* will make people feel safe because of doing what has become obligations and they will be asked for it. *Īmān* is used to reveal two things in the Qur'an. First, *īmān* used for the name for a set of rules that must be obeyed and implemented by people. Second, *īmān* used for the submission of the soul for truth (*al-ḥaqq*) with authentication (*taṣdīq*) through the heart, speech and action (Al-Aṣfihānī, 1412 H). Therefore, who has believe is not only those who obeys and adheres to the rules that were created with government, public and private, but they are also fully submitting their heart, speech and action to comply with these regulations.

The concept of belief or faith, as the highest ethico-religious value in the Qur'an, perhaps better if analyzed not directly but from the perspective of *kufir* or from the negative side. Infidels (*kāfir*) are those who after receiving the goodness of God does not show gratitude in his behavior, or defeat, fabricate lies against God, His prophets, and to the revelation (3:21; 5:41, 136). The word *kufir* is very often used as opposed to the word of faith.

*Kufr* is as human rejection against God and manifesting itself in a way that is very typical in various acts of arrogance (Isutzu, 2006).

Those who believe in the true sense is the person who actually committed and obeyed the rule, whose heart is always remembering the name of God, when Allah is mentioned (8:2-4), feel a fear in their hearts and when His Verses (the Qur'an) are recited to them, they (i.e. the verses) increase their Faith; and they put their trust in their Lord (Alone); who perform the prayers and spend out of that God has provided for them and that all his life is determined by the mood of profound obedience (al-Hilaalee & Khan 1999). Fundamental nature of the sense of sin and devoutness (*khusyū'*) to God, wholly submission to God's will, gratitude expressed sincerely for compassion received from Him, all of these elements characterize the highest Islamic faith manifested in good action (*sālihāt*) (Isutzu, 2006).

In the context of good governance, *īmān* becomes an important basis in seeing how the rules are adhered to and implemented by someone. In order that, people who do not have *īmān*, they will not show gratitude in his behavior, or even against the rules of the state, create lies against the government and society. Thus, those who commits irregularities such as corruption, discrimination, public deception, illegal action and so forth is a sign of a person does not have faith.

### Transparency and Accountability

Good governance is the set of processes applied in both public and private sector organizations to determine the decision and policy. Good governance cannot guarantee that everything will be perfect; however, if it adhered to, it can obviously reduce the abuse of power and corruption. Media also have critical link with good governance in the accountability chain between the government and civil society, providing information for citizens' voices and preferences for government to use in policy formulation (Dunu, 2013).

Fighting corruption is not the only way to put an end corruption, but in addition it also must acquire and maintain public trust compared holistically, as a thread for integrity. Transparency and accountability are united together to uphold all public administration and governance reforms. It also requires attention to plant the values of public service through institutions such as education, training and enforcement. Cooperation between government, business and the public sector needs to know better the needs of the people (Armstrong, 2005).

In the economic field for example, Stoney & Krawchenko (2012) say that the policy must look further economic crisis as an opportunity to correct the planned goal by investing in planned and coordinated infrastructure projects that ready to be applied in national and regional priorities. It also aimed to create economic, social and environmental long-term benefits in a transparent and accountable manner.

### Transparency and Accountability: Two of the Most Fundamental Principles of Good Governance

Transparency and accountability are two of the most fundamental principles of good governance. Both are interrelated concepts. Without transparency, there is no accountability and without transparency, accountability becomes meaningless. Transparency is a precondition for the implementation of the principle of accountability, although the normative principles relate as equals. Public accountability demands that public bureaucracy can be explained with transparency and openness to the public on what actions and policies have been done. Transparency and openness aim to explain how the responsibility to be carried on, what methods are used to carry out the task, how the reality of implementation and what impact of it. Through the transparency of governance, the people is given the opportunity to know the policies that will be or have been taken by the government so that the public can provide feedback or outcomes of the policies taken by the government. Thus, people can personally know clearly and without any cover-up of the process of formulation and implementation public policy (CUI ITB, 2004).

The implementation of the principle of transparency will open information about the determination of public policy to all stakeholders. Thus the public decision-making process will be controlled by the stakeholders or outsiders. Controlling is one of the criteria of accountability. Accountability means responsibility by creating conditions of mutual monitoring among all stakeholders. Controlling can be created if the transparency realized so all stakeholders have sufficient and accurate information about public policy and the process of its formation. It hoped that the emerging public policy can deliver optimal results for all stakeholders. The existence of transparency and accountability contributes to the effectiveness, efficiency and equity in public management (CUI ITB, 2004).

Belal & Roberts (2013) show that the business organization is as an engine of economic development and as an institution that should be responsive and accountable for the consequences of social relations and the environment for their activities. Complete and transparent of social and environmental disclosure become a mechanism for holding business organizations in order to compute a strong influence on the economy. In resolution 50/225 on public administration and development, the General Assembly reaffirmed its belief that "democracy and transparent and accountable governance and administration in all sectors of society are indispensable foundations for the realization of social and people-centred sustainable development" and further stated that "governments in all countries should make their procedures transparent in order to avoid and combat all acts of corruption" (UN, 1999).

In addition to the creation of opportunities for controlling, transparency also answers questions about the

undertaken process so that this disclosure is expected to be a feedback for the implementation of more accountable public management. Transparency that not followed by accountability does not guarantee the output of the implementation of effective and efficient public policy. These conditions will influence poor performance of governance and public services, public dissatisfaction for provided services, and further, the people becomes no longer in trust with government (CUI ITB, 2004).

### Transparency and *Ihsān*

Transparency is the principle which guarantees freedom of access or for any person to obtain information about governance, the process of making, implementation, and the achieved results of policy. Transparency is the open policy for controlling. Information includes every aspects of government policy that are accessible by the public. Disclosure of information is expected to produce a healthy political competition, tolerance, and policies are based on public preferences. Good performance management is the starting point of transparency (Gaventa & McGee, 2013). Thus, the transparency has two aspects, namely the public communication by the government, and the right of people to access information. Both will be very difficult to do if the government does not have well performance.

The theme of transparency according to Holzner and Holzner (2006) will always evolve with global change and require new concepts and frameworks. Every country in the world has its own history with the past regime. Thus, for the previous country ruled by dictatorial regimes is not easy to make the transition from the criminal and oppression regime and to realize the rule of law and the human rights. It requires transparency, which is made possible by shifting moral culture that breaks in crime and silence of the past. This transparency is to break in the policies of the past that presented to the public so that they know and understand what is happening in the country.

Transparency is needed in the context of global change due to the need to create trust for broad cultural and geographical distance. For example business needs valid information about the market, the opportunities and the risks, political relations requires investigation of valid information about the objectives and strategies across countries, the protection of public health requires global information sources to determine the possible outbreak, global institutions like the United Nations and World Bank began to familiarize openness (Holzner and Holzner, 2006).

Transparency is an effort to attain goodness and improvement. Goodness in the Qur'an revealed with *ihsān* that always associated with *ḥasanah*, namely everything that is considered blessing and mercy obtained in the form of the soul, the body and the situation of people. Goodness includes rational, empirical and desire. *Ihsān* is divided into two types, the first is giving pleasure or kindness to others and the second is to be kind and good to himself. Therefore, people who do well to others, they also indirectly do well to themselves (17:7). Likewise, everything that exists in this world is basically created in goodness (32:7) and all designed to goodness (16:90).

In the economic field for example, the Qur'an has implemented the importance of accounting and justice (2:282). However, the position of *ihsān* is above fair (*'adl*) because is fair should give what has to become while *ihsān* is providing more and better. Fair is an obligation (*wājib*) that had to be done, while *ihsān* is an option (*sunnah*) and not everyone can do it (Al-Aṣḥfihānī, 1412 H). People who have nature of *ihsān* will always give good service to everyone, not only in terms of information, but also the responsibility for all activities done. In addition, they also are friendly and always smiling to those who want the disclosure of information about policy, its implementation, results and responsibilities. This process is not only done on the principle of fair (what has to become), but also providing more and better than what everybody wants. In the face of global change, a person or the government must know how the position before and after to improve and make better country and governance. So in this case, the transparency of information taken not just errors description or shortcomings of the past, but also to fix it for the good of the future (2:178; 4:125; 41:34).

*Ihsān* includes three fundamental aspects. The first is worship (*'ubūdiyyah*). People are obliged to do *ihsān* in worship, by performing all kinds of worship, such as prayer, fasting, pilgrimage, and by the right way, such as perfect conditions, pillars, *sunmah*, and ethics (5:93). It will not likely be able to be done by a servants, unless the current implementation of the rituals they met with a very strong taste also with full awareness that God constantly monitor, control and see them. So that they feel always seen and observed by Him (9:16, 47:19, 35; 49:18). At least, the servants feel that God always monitor, control and see them and with this they can perform the rituals properly and perfectly, so that the results of such worship will be as expected (al-Bukhārī, 2001). Other worships are respecting to believers, educating children, the intention for every permissible to gain the *riḍā* of Allah, fighting corruption, public training on the concept of good governance and so on. Therefore, the Messenger of Allah (pbuh) always wanted his *ummah* in such circumstances, namely being aware to realize *ihsān* in worship.

The second is *mu'āmalah*. In *mu'āmalah*, *ihsān* explained by God's saying:

*Worship Allah and join none with Him (in worship); and do good to parents, kinsfolk, orphans, al-masākīn (the needy), the neighbour who is near of kin, the neighbour who is a stranger, the companion by your side, the wayfarer (you meet), and those (slaves) whom your right hands possess. Verily, Allah does not like such as are proud and boastful. (2:36)*

The last is *akhlāq*. *Ihsān* in *akhlāq* is the fruit of worship and *mu'āmalah* (33:21; 60:4, 6). Servants will reach the level of *ihsān* if they do worship as the expectations of the Prophet, which is to worship Allah as if they

see Him, and if they cannot see Him, Allah always sees us (al-Bukhari, 2001). If we want to see the value of *ihsān* in a person, we will find it *mu'āmalah* life. How people do good *mu'āmalah* with human beings, environments, works, families, and even to itself, as done by the Prophet (68:4) is sure sign of *ihsān*.

Transparency based on *ihsān* is not done just to get a loan from another institution or want to be respected by other countries, but purely for the good of the country itself. If a country do well action, automatically donors will come without any invitation. Transparency should be carried out by government or people as if they are being monitored by someone else. If they are not being watched by others, then surely other people are always watching them. Therefore, good action and doing well is the foundation that must be done in transparency.

### Accountability and *Taqwā*

Accountability is the evaluation of implementation or performance process of the organization to be accountable and responsible as well as feedback for the leadership of the organization. It is hoped to improve the performance of the organization in the future. The concept of accountability is distinguished into three kinds, namely accountability, responsibility and responsiveness. Accountability is a concept relating to external standards that determine the truth of an action by the state administration or public bureaucracy. Accountability assessed by outside persons or institutions. Therefore, accountability is often referred to objective responsibility (Gaventa & McGee, 2013). Public bureaucracy called accountable when they assessed objectively by the public and they can be held accountable for all actions, attitudes, and behaviors to the people where power and authority given. Objective responsibility is from external control that encourage or motivate government to work hard so that the purpose of economy, efficiency, and effectiveness of the organization can be achieved (CUI-ITB, 2004).

In the Qur'an, accountability relates to *taqwā* which is an indicator of people in the account for what they had done. Etymologically, *taqwā* is means avoiding anything from something to something else. The *wiqāyah* means making or using something to avoid something. Meaning of *ittaqi Allāh* is making avoiding between you and God (al-Qazwini, 1979).

According to al-Aṣfihānī (1412 H), *waqā wiqāyah* is protecting something from everything that can hurt and harm. *Taqwā* is made in avoiding anything feared (*min mā yukhāf*), and then *al-khawf* is often called *taqwā* and *taqwā* called *khawf*. Later, in the definition of the Sharia, *taqwā* is to protect self from something that could lead to sin by leaving forbidden things (*al-mahzūr*). According to Rashid Rida, *taqwā* is to make protection between us and the anger of God to avoid the causes of disappointing or degrading self in the world and torture in the hereafter (al-Husayni, 1990).

Quraish Shihab (1996) defines the terms of *taqwā* as avoid, namely avoiding from the punishment of God, both in this world and in the hereafter. Punishment of God in the world is the result of a violation of the laws of God that is applicable this world (based on causality law), while punishment in the hereafter is due to a violation of the laws of Sharia. The law of God in the world in food for example is who eats dirty or bad food will suffer pain. Results of this violation are God's punishment. Then the command of *taqwā* in the context of food in this world is demanding that any food that ingested does not result in disease or in other words to provide security for the eaters, and also must be do not violate laws of Sharia in the hereafter.

The principle of *taqwā* is someone will be accounted and asked for all of the activities that he did, whether it an obligation or an option. By *taqwā*, person will avoid the consequences of punishment both in the present and future. The consequences of the rule are due to a mechanisms and procedures of violation that have been determined. Thus, *taqwā* itself will keep a person's behavior to restrain himself for any restrictions that may harm himself or an institution. Therefore, indirectly, man will do good things for the good of themselves and the institution in the future. *Taqwā* process is not necessarily the joint evaluation, but oneself is enough to carry out the evaluation. *Taqwā* is started with the principle of *tawbah* (2:160; 4:17, 146; 5:39).

*Taqwa* is synonymous with obedience to Allah, the Messenger and government (4:59). Obedience is not to say there is no protest or rebellion. When there are no good rules, such as corruption, political conflict, absence of accountability of the state, absence rule of law, moral degradation or state relations which are out of control, then there should be resistance to existing law. This is reflected in the Qur'an 30:41-42; 2:11, 27, 205; 8:64; 7:56, 85; 11:116; 12:73; 13:25; 16:88; 17:48; 26:152; 28:77 (Rahman, 1980).

### Role of Transparency and Accountability in Building Good Governance in the Qur'an

Quality public services increasingly become the demands of the most dominant in the life of society, nation, and state wherever this world. To achieve quality public services, it needs good human resources, very latest technology and good government system. Good governance is a model or paradigm system of government that puts the quality of public services, in which the bureaucracy is asked not only acts as administrator, communicator, but also as a public service that is able to create a customer-oriented service satisfaction. One responsible dimension of quality public services of the bureaucracy is transparency and accountability in the various aspects of public services (Ruliaty, 2011). In the inflation target for example, Walsh (2003) says that needs for accountability is monitoring. This monitoring is not perfect if the information if the policy of private banks and publicly unverifiable. Thus, it is necessary for transparency policies that enhance the ability to perform monitoring.

As we know that *ihsān* is above justice where justice is to implement appropriate procedures, while *ihsān* do more than that for the development of the whole person or institution. Good actions and performing as

well as possible are two elements in *ihsān*. In *taqwā*, man will realize the positions in all their actions. They should perform procedures and avoid a bans that has been determined. But *taqwā* itself is basically to avoid the consequences of any actions taken by someone.

However *ihsān* and *taqwā* are not enough to do good actions. People's faith will keep them and others from a displeasure and dislike. People who have faith will feel safe on their actions and give the safe actions for others because they will obey the rules that must be obeyed to and implemented. Obeying and implementation is not only in theoretical terms, but also performed with the submission soul and energy form to implement these rules with authentication through motivation, speech and action.

Thus, we can see the difference *ihsān*, *taqwā* and *īmān*. *Ihsān* is in the context of openness to self and others for their actions, while *taqwā* is the consequence and responsibility for what they had done. *īmān* is the giving security for the actions that have been done to themselves or others. With *ihsān* and *taqwā* based on *īmān*, people can control, manage and report their actions, although there are no punishments or responsibility questions from others.

### Guarantees of Transparency and Accountability in the Qur'an

Jordan and van Tuijl (2006) say that in the case of a non-governmental organization (NGO), they have a voice in policy-making, participate in political discourse, raise a movement and serve the community, follow organization and have the right to observe and comment on the government process. Many of them have developed a method to influence public policy, while others define, protect and defend the public interest. Most governments and other institutions accept the role of NGO, but mostly disturbed with monitoring, comments to influence the market, and political or governmental process with all authorities in the practical day-to-day life.

Risks they faced in public policy advocacy are different and related to the particular environment in the special context. However, with these risks, the NGO can provide a very important contribution to the discussion on NGO's accountability. This is because the accountability parameters are always contextual and related with respect for fundamental freedoms as well as various restrictions on these freedoms. Governments, authorities and institutions are using the various ways and means to compromise, disrupt or stop the activities of NGOs. Five categories were used are challenge credibility, co-opt or corrupt, challenge legality, disturb operation and intervene beyond the rule of law (Jordan and van Tuijl, 2006).

Some developing countries are difficult to implement good governance in order to overcome poverty, increase economic growth and gain consensus among international organizations and donors as concluded by Kimura (2011). Some governments also failed to improve the economy and in danger in losing the integrity and the support of its people. The political situation has changed the sound economic development under the private interests of some influential elite.

Therefore, the government should make policies that ensure political and economic freedom, improve financial management, build good infrastructure, and train the people in development programs, accountability of politicians and public servants and disclosure for state policy. UNDP (2004) said that transparent and accountable public sector is crucial for all countries to meet the challenges brought on by globalization. It is hoped that any improvements linked to the study findings that boost the performance of key public sector institutions will, in turn, reinforce investor confidence and build general public trust in state capacity.

With models of *ihsān*, the man's behavior will always be transparent and well. That is, they will always be consistent with what they did, whether requested or not. They will always keep and obey the rules that have been determined. More than that, they would decorate it with good action, friendliness and courtesy. In addition, they are also doing well to himself and others. By doing that, then they will be able to accommodate all the input from the community and will serve them wholeheartedly.

With *taqwā*, people will always pay attention to what has been and will be done. They should be accountable for all actions. If they are good, then they will get a good reply. If not good, then they will also get a reply that is not good. People who have *taqwā* will be able to exercise and control themselves because of the consequences of what they had done. They will be able to do the honesty of himself, and also able to control themselves to the deviation and distortion. With *taqwā*, then people will be accountable for themselves without having to be asked by others. The principles of transparency and accountability in the Qur'an guarantee social control and report, then such as corruption or discrimination can be avoided and controlled.

### Conclusion

Transparency and accountability have a very important role in building good governance. Transparency provides information disclosure and policies implemented by the government or other institutions. Accountability is the responsibility and the consequences of what has become the decisions and policies. With these two things, all the rules and policies can be monitored, controlled and held to account so that creates good governance.

Concept of *ihsān* shows that the behavior will always be transparent and well. One will always be consistent with what they did, whether requested or not. It's equivalent with the concept of transparency. Whereas being able to exercise and control selfness because of the consequences of what had done and paying attention to what has been and will be done represented by concept of *taqwā*. It's also same with the concept of accountability. Concepts of *ihsān* and *taqwā* must be based on *īmān* that will determine all human actions and can determine human deeds and actions. When a person is convinced that all the rules and policies made is for the good of

themselves and others, then he will immediately implement them. While those who do not have *īmān* will only see, even against the rules.

*Īmān* is supported by *ihsān* which people are not just doing a regulatory rules and policies, but he did more than that. They will obey and implement the rules made well and kindly so that can provide benefits to others. They will do it even if no one asks, controls or monitors. They serve people in need with friendly and politely. *Īmān* is also strengthened by *taqwā* where people will avoid things that harm others, in addition to implement and obey with the rules. With *taqwā*, people would keep him from doing bans and they are ready with all the consequences for their actions.

This paper give several suggestions for following researchers. It's important for using this concepts for field research to know the basic use of Qur'anic text in society in building good governance. The Qur'anic field research or called by living Qur'an can give how society use their perception in good governance based on the Qur'an. Studying other elements of good governance is also important such as community participation, rule of law, equality and others in the verses and perspectives of the Qur'an. In addition, the concept of good and clean government in the Qur'an also can be developed using the findings of this study.

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