

Accountability in Guidance and Counseling Services in Madrasah: Challenges and Urgency

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Abstract

Management, evaluation, and accountability issues remain problems in guidance and counseling services. This study aims to explore the perceptions of guidance and counseling (BK) teachers in Madrasah Tsanawiyah Bogor regarding accountability in guidance and counseling services. This study uses a descriptive qualitative approach. The research subjects were eight BK teachers at Madrasah Tsanawiyah Bogor who were selected using purposive sampling. Structured interviews were used for data collection. The data were analyzed using thematic analysis. This study found that BK teachers' perceptions of accountability were divided into five main categories: (1) conceptual understanding of accountability, (2) documentation and reporting practices, (3) barriers to implementing accountability, (4) understanding of MEASURE, and (5) analysis of each aspect of MEASURE. BK teachers understanding of accountability tended to be general, documentation practices were still limited to administrative aspects, and there were various obstacles in the implementation of accountability. The conclusion of this study is BK teachers' perceptions of accountability are still in the early stages of understanding and basic implementation. Structural interventions such as training, integration of digital documentation systems, and strengthening of regulations are needed to encourage more reflective and collaborative accountability.

Keywords: Accountability; Guidanc and Consuling Service; Perception; Guidance and Consuling Teachers; Madrasah.

Abstrak

Masalah manajemen, evaluasi, dan akuntabilitas masih menjadi masalah dalam layanan bimbingan dan konseling. Penelitian ini bertujuan untuk mengeksplorasi persepsi guru bimbingan dan konseling (BK) di Madrasah Tsanawiyah Bogor mengenai akuntabilitas dalam layanan bimbingan dan konseling. Penelitian ini menggunakan pendekatan kualitatif deskriptif. Subjek penelitian adalah delapan guru BK di Madrasah Tsanawiyah Bogor yang dipilih dengan menggunakan purposive sampling. Wawancara terstruktur digunakan untuk pengumpulan data. Data dianalisis dengan menggunakan analisis tematik. Penelitian ini menemukan bahwa persepsi guru BK tentang akuntabilitas dibagi menjadi lima kategori utama: (1) pemahaman konseptual tentang akuntabilitas, (2) praktik dokumentasi dan pelaporan, (3) hambatan dalam menerapkan akuntabilitas, (4) pemahaman tentang MEASURE, dan (5) analisis setiap aspek MEASURE. Pemahaman guru BK terhadap akuntabilitas cenderung bersifat umum, praktik dokumentasi

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masih terbatas pada aspek administratif, dan terdapat berbagai hambatan dalam pelaksanaan akuntabilitas. Kesimpulan dari penelitian ini adalah persepsi guru BK terhadap akuntabilitas masih dalam tahap awal pemahaman dan implementasi dasar. Intervensi struktural seperti pelatihan, integrasi sistem dokumentasi digital, dan penguatan regulasi diperlukan untuk mendorong akuntabilitas yang lebih reflektif dan kolaboratif..

Kata kunci : Akuntabilitas; Layanan Bimbingan dan Konseling; Persepsi; Guru Bimbingan dan Konseling; Madrasah.

I. Introduction

Madrasah, as an Islamic educational institution that provides formal education, has a major responsibility in shaping the character, morals, and academic competence of students. In this context, Guidance and Counseling (BK) services play a very important role as an integral part of the madrasah education system. The function of BK services in madrasahs not only covers academic aspects but also touches on the social-emotional, moral, and spiritual development of students in line with Islamic values. Therefore, the implementation of BK services in madrasahs cannot be separated from the principle of accountability, which is the basis of professionalism and public trust.

Accountability in BK services is defined as the ability and willingness of counselors or BK teachers to be accountable for the process, results, and impact of the services provided in a systematic, transparent manner based on the real needs of students (Sink, 2009). In the context of madrasahs, accountability is not only directed at students and madrasah leaders, but also at parents, the community, and religious institutions that are concerned with the development of the young Islamic generation. This means that BK teachers in madrasahs are required to carry out their duties not only administratively, but also ethically, spiritually, and professionally.

Unfortunately, nowadays, the implementation of accountability in guidance counseling services in madrasahs still faces various serious obstacles. One of the main challenges is the lack of an optimal culture of documentation and standardized service reporting. Many BK teachers do not yet have an adequate understanding of the importance of systematically documenting programs and service outcomes. This is in line with the findings (Birrul Walidaini et al., 2024) which state that in many schools, including madrasahs, the accountability of guidance counseling services is still weak due to the low use of data in decision-making and the absence of an integrated monitoring system.

Another equally important challenge is the lack of training and capacity building for BK teachers in managing data-based services. BK teachers often focus more on intuitive and relational approaches in providing services, without accompanying valid and objective instrument-based evaluations. In fact, research shows that accountable counseling services tend to produce better results and increase the trust of students and other stakeholders (Lemberger-Truelove et al., 2021). Data is an important tool for

evaluating the effectiveness of services, mapping student needs, and developing more targeted intervention programs.

In the context of madrasahs, challenges also arise due to the double burden of BK teachers who also serve as subject teachers, limited time for individual services, and a lack of managerial support from madrasah leaders. Often, BK teachers are not considered a strategic part of the overall student development process, making it difficult for them to develop annual programs, assess needs, and comprehensively evaluate service outcomes. Bardhoshi et al. (2014) emphasize that madrasah management support has a significant correlation with the quality of accountability of the services provided by madrasah counselors.

Moreover, from an Islamic education perspective, accountability has a deeper meaning. The concept of *hisab* (accountability) in Islam is the philosophical basis that every individual, including guidance counselors, has an obligation to be responsible for the mandate they carry. In other words, accountability is not only administrative and professional but also spiritual. BK teachers in madrasahs are not only accountable to their superiors or the ministry, but also to Allah SWT for all their efforts in guiding and serving students. This understanding should be the main driver in building a strong culture of accountability in the madrasah environment.

In addition, international literature shows that accountability is an integral part of counselor professionalism. The American School Counselor Association (ASCA, 2012) explicitly emphasizes that every BK teacher must be able to show evidence of the programs implemented, changes in student behavior, and the contribution of services to the achievement of educational goals. This reflects the importance of integrating data collection, critical reflection, and program evaluation into the professional framework of guidance counselors.

Unfortunately, studies related to school counselors' perceptions of accountability, especially in madrasahs, are still very limited. Research by Pruitt (2019) shows that teachers' perceptions of accountability greatly influence how this principle is implemented in practice. If teachers view accountability as merely an administrative burden, then its implementation will most likely become a mere formality. Conversely, if it is understood as part of professional integrity and meaningful service, guidance counselors will be more proactive in designing effective and accountable services.

Consequently, it is important to conduct an in-depth study to explore the perceptions of madrasah BK teachers regarding accountability, including understanding the obstacles, potential, and strategies they have developed. The findings from this study can later be used as a basis for designing relevant professional training, formulating policies to improve service quality, and developing an evaluation system that is adaptive to the needs of madrasahs. This study can also contribute to strengthening a quality and

accountability-based Islamic education system and encourage the realization of effective, meaningful, and sustainable guidance and counseling services.

By strengthening accountability in Guidance and Counseling services in madrasahs, it is hoped that a healthier, more transparent educational climate will be created, oriented towards the holistic development of students' potential. Accountability is not the ultimate goal, but rather a path towards improving service quality and the professionalism of guidance counselors based on Islamic values and modern pedagogical principles.

Madrasahs, as Islamic educational institutions, have a strategic role in shaping the character, spirituality, and academic competence of students. Amidst increasingly complex challenges, the need for professional, adaptive, and responsible guidance and counseling services is very important. Guidance and counseling services not only serve as academic support but also as a forum for moral, social, and emotional guidance for students in accordance with Islamic values. In this context, accountability is a fundamental aspect that must be upheld by every BK teacher in madrasahs.

Accountability is the willingness and ability of BK teachers to be accountable for the process, results, and impact of guidance services to students, parents, school principals, and other stakeholders. As stated by (Hidayani et al., 2023), (Hidayani et al., 2023), accountability will encourage ethical and moral guidance service practices, as it requires awareness to act in accordance with professional values. BK teachers in madrasahs are expected not only to provide quality services but also to be able to demonstrate systematic accountability for the entire guidance process and its impact on student development.

Furthermore, Sink & Littenberg (2020) emphasize that accountability is not merely an administrative obligation, but a reflection of the moral and professional responsibility of a guidance counselor in providing services based on the real needs of students, which are systematically documented and openly accountable. This becomes even more important in madrasahs that have a mission of shaping good character and spiritual guidance. The higher the accountability of BK teachers, the greater the trust of the community and institutions in the strategic role of guidance counseling services in madrasah education.

However, in Indonesia, the implementation of accountability in guidance counseling services still faces various complex obstacles. Sari & Prasetyo (2021) note that some of the main challenges faced include limited supporting facilities such as libraries and access to professional literature, low use of data in service decision-making, and the absence of a structured and comprehensive service monitoring and evaluation system. In fact, Permendikbud No. 111 of 2014 clearly mandates the importance of the professional competence of guidance counselors, including the ability to develop programs that are documented and evaluated systematically.

In addition to technical constraints, accountability is also closely related to how guidance counselors interpret their duties and responsibilities. International research conducted by Lemberger-Truelove et al. (2021) shows that counselors who use a data-driven approach perform better in responding to students' needs objectively and measurably. Therefore, guidance counselors in madrasahs need to be encouraged to improve their capacity through continuous supervision in order to adopt a data-driven approach that can increase the effectiveness of services (Amelisa & Suhono, 2018).

In practical terms, counseling service supervision not only serves as an evaluation tool, but also as a means of improving the competence of guidance counselors in designing needs-based programs, using assessment instruments, and compiling accountable service reports. In addition, Elam et al. (2019) argue that accountability is also related to perceptions of professionalism, job satisfaction, and support from school or madrasah management. Without structural support from the madrasah principal and a good management system, guidance counselors will find it difficult to implement the principles of accountability to the fullest extent.

Unfortunately, BK teachers' perceptions of the concept of accountability—especially at the madrasah tsanawiyah (equivalent to junior high school) level—have not been studied in depth. Pruitt (2019) states that perceptions of accountability greatly determine how these principles are understood and implemented in service practice. If accountability is understood only as an administrative burden, then BK teachers will tend to avoid or minimize record-keeping and evaluation. However, if it is seen as part of the values of integrity and professionalism, then accountability will become an important part of the work culture of BK teachers.

Thus, it is necessary to conduct a more in-depth study of how madrasah BK teachers perceive accountability, what obstacles they face, and what strategies have been and can be developed to realize accountable guidance counseling services. Such a study will not only provide an empirical picture of the state of accountability in madrasahs, but can also serve as a basis for formulating capacity building training for guidance counselors, developing supportive madrasah policies, and improving service evaluation systems that are more data-oriented and responsive to the real needs of students.

Philosophically, accountability in guidance counseling services in madrasahs is not only related to horizontal responsibility (to superiors, madrasahs, and the community), but also vertical responsibility (to Allah SWT). The concept of *hisab* in Islam provides a theological basis that every mandate carried out, including the duties of a guidance counselor, will be held accountable in the hereafter. Therefore, building accountability in guidance counseling services is not only an administrative and professional requirement, but also a spiritual obligation. This understanding should be the main motivation in strengthening a culture of accountability in the madrasah environment. By strengthening accountability in guidance counseling services in madrasahs, it is hoped that a

professional, transparent, and trustworthy service system will be created, which will ultimately support the goals of Islamic education in producing a generation that is intelligent, has noble character, and is ready to face the challenges of the times.

II. Research Method

The subjects of this study were eight guidance and counseling teachers actively teaching at public and private Madrasah Tsanawaiyah in Bogor City. Purposive sampling was used to select informants with the following criteria: (1) having at least two years of experience as a guidance and counseling teacher, (2) being directly involved in the process of providing guidance and counseling services and recording activities, (3) being willing to participate in in-depth interviews (Kusumaningrum & Santosa, 2020). (Kusumaningrum & Santosa, 2020). The demographic characteristics of the subjects included gender (8 female teachers) and type of madrasah (1 from a public madrasah and 7 from private madrasahs).

This study used a descriptive qualitative approach. This approach was chosen because it was suitable for understanding the subjective meanings, experiences, and personal interpretations of guidance and counseling teachers regarding the concept of accountability in the context of their daily lives (Creswell & Poth, 2018). Data collection was conducted through structured interviews. The research procedure began with the preparation of interview guidelines based on guidance counseling accountability indicators, including programs, evaluation, documentation, and reporting. The interviews were recorded, transcribed verbatim, and conducted directly at each participant's madrasah.

The main instrument in this study was structured interviews. According to Nietzel, Bernstein, dan Millich (dalam Fadhallah, 2020), structured interviews are used when the interviewer prepares a list of questions in advance before presenting them to the informant, and the order of the questions is not changed. The interview questions were developed from the literature on accountability in guidance and counseling services, specifically referring to the MEASURE model (Mission, Elements, Analysis, Stakeholders Unite, Result, Educate). These guidelines were validated by two guidance and counseling experts and tested on two guidance counselors before being used. This research was conducted in accordance with research ethics principles, such as informed consent, confidentiality of identity, and the right of participants to withdraw from the research at any time (Karya et al., 2024). Before the interview, all participants were given a full explanation of the purpose and procedures of the research.

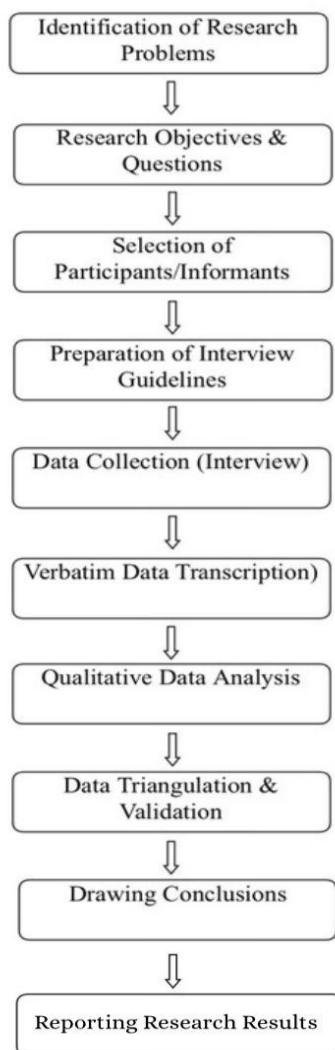


Figure 1. Rsearch Design

III. Result and Discussion

This study found that guidance and counseling teachers' perceptions of accountability in guidance and counseling services in madrasah tsanawiyah were divided into five main categories: (1) conceptual understanding of accountability, (2) documentation and reporting practices, (3) barriers to implementing accountability in guidance and counseling, (4) understanding of MEASURE, and (5) analysis of each aspect of MEASURE.

Table 1. Results of structured interviews on guidance and counseling teachers' understanding of the concept of accountability and its implementation in guidance and counseling services

Statements	Findings
Hearing the word accountability in Guidance and Counseling	Four of eight participants (50%) had heard the term accountability in the context of guidance and counseling, while the other four participants (50%) had never heard it and seemed uncertain. The main reason most guidance counselors were unfamiliar with the term accountability in guidance counseling was because they had not received any material on accountability during their studies, as well as a lack of training on accountability in guidance counseling services.
Awareness of the existence of guidance and counseling programs in madrasahs	Four out of eight participants (50%) already had a guidance and counseling program in their madrasah, while the other four participants (50%) did not. However, in practice, the guidance and counseling program in madrasahs was only considered a formality. In addition, not all madrasahs had the resources or policies to support the guidance and counseling program effectively.
Conducting evaluations of guidance and counseling programs in madrasahs	Two participants (25%) evaluated the BK program every six months, one participant (12.5%) every three months, two participants (25%) once a year, 1 participant (12.5%) during accreditation, 1 participant (12.5%) as they recall, and 1 participant (12.5%) has never conducted an evaluation. Evaluation of guidance counseling programs is still rarely conducted in madrasahs due to a lack of understanding of the importance of evaluation and accountability in guidance counseling programs. In addition, the lack of training on effective evaluation methods is also an obstacle. Evaluation is more often seen as an administrative formality rather than a tool for measuring the quality of guidance counseling services.
Knowing whether accountability is related to the field of accounting	Two participants (25%) answered yes, four participants (50%) answered no, and two participants (25%) answered uncertain. This occurred due to a lack of explanation regarding accountability as a concept in guidance counseling. Accountability is often misunderstood as something that only relates to financial administration or general management. BK teachers did not receive specific training on this term or its use in the context of BK.
Understanding MEASURE in Guidance and Counseling accountability	Three participants (37.5%) had heard of it, three participants (37.5%) had not, and two participants (25%) were unsure. The low level of knowledge about the MEASURE framework was due to a lack of training related to MEASURE as an accountability framework in guidance counseling. Guidance counselors were not familiar with the MEASURE steps in the guidance counseling service evaluation process.
Knowing the number of MEASURE steps in Guidance and Counseling accountability	Two participants (25%) answered correctly (6 steps), two participants (25%) answered 5 steps, one participant (12.5%) answered 4 steps, one participant (12.5%) answered 7 steps, and two participants (25%) answered 8 steps. BK teachers did not know the number of steps in the MEASURE model due to a lack of information and training on the details of these steps. Without clear and structured training materials, guidance counselors found it difficult to understand or remember the details of this concept.

Statements

Findings

Understanding the meaning of M - Mission in MEASURE	Three participants (37.5%) answered correctly (Creating a mission in counseling services), three participants (37.5%) answered "Program preparation days," and two participants (25%) answered "Starting now." Although most participants knew the meaning of M in MEASURE, the overall concept of MEASURE had not been fully introduced or explained to guidance counselors during training or education, so that almost half of the participants answered incorrectly.
Understanding the meaning of E - Element in MEASURE	Three participants (37.5%) answered correctly (Elements in program design), three participants (37.5%) answered "Empathy," and two (25%) answered "Expression." Some of the participating guidance counselors did not fully understand the importance of identifying and collecting relevant data in guidance counseling service accountability. In addition, they did not have the ability to systematically identify program elements.
Knowing the meaning of A - Analyze in MEASURE	3 partisipan (37,5%) menjawab benar (Analisis data), 2 partisipan (25%) menjawab "Akuntabilitas", dan 3 partisipan (37,5%) menjawab "Aspek". Hal ini disebabkan oleh kurangnya pelatihan guru BK dalam hal analisis data untuk pengambilan keputusan dan perbaikan program dalam layanan BK.
Understanding the meaning of SU - Stakeholder Unite in MEASURE	Four participants (40%) answered correctly (Stakeholder Unite), two participants (25%) answered " <i>Semua Usia</i> ," and two participants (25%) answered " <i>Semua Upaya</i> ." This occurred because some participants did not fully understand the important role of stakeholders in the accountability of guidance counseling programs. In addition, guidance counselors often work alone without the involvement of stakeholders in guidance counseling service programs.
Understanding the meaning of R - Result in MEASURE	Two participants (25%) answered correctly (Results), three participants (37.5%) answered "Resume," two participants (25%) answered "Rename," and one participant (12.5%) answered "Reliability." This occurred due to a lack of attention to program outcomes in the training received, as well as the absence of clear guidelines on how to systematically document and present service outcomes.
Understanding the meaning of E - Educate in MEASURE	Three participants (37.5%) answered correctly (Educate), three participants (37.5%) answered "Element," and two participants (25%) answered "Education." This was due to the guidance counselors' lack of understanding of the importance of communicating the results of the guidance counseling program to stakeholders as an important part of guidance counseling accountability, as this aspect had not been a focus in the training they received.

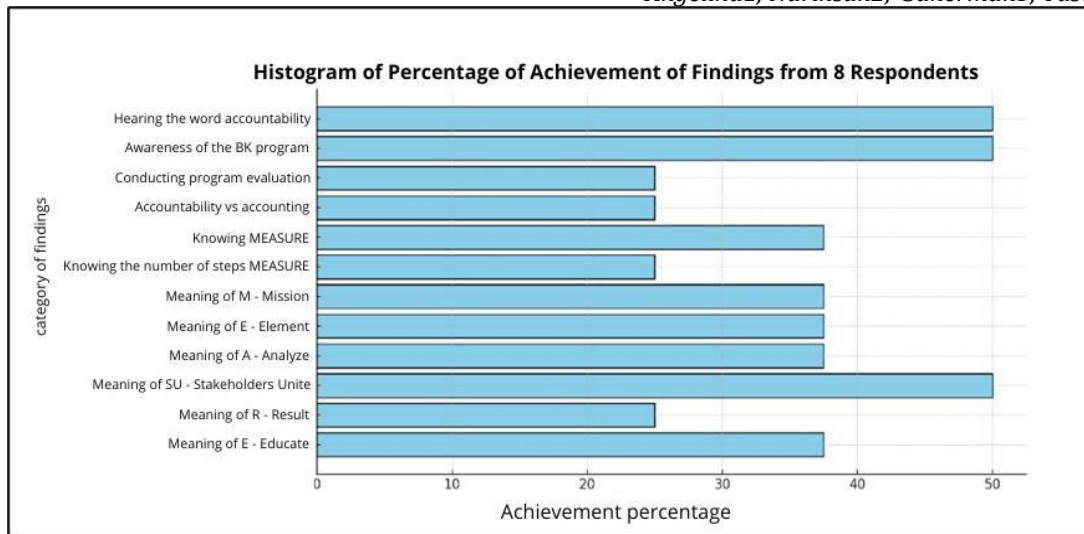


Figure 2. Histogram if Percentage Achievement Findings

The results of structured interviews show that guidance and counseling teachers' understanding of accountability is still limited and varied. There are important findings related to the knowledge, attitudes, and practices of guidance and counseling teachers regarding accountability. This discussion further elaborates on each finding, linking it to relevant literature and the context of implementation in the field.

First, regarding the basic understanding of accountability, some guidance and counseling teachers are still unfamiliar with the term accountability in the context of guidance and counseling. This is due to the lack of accountability material in formal education and the lack of related training. Guidance and counseling teachers stated that they were unfamiliar with the term accountability in the context of counseling services. This indicates a lack of reinforcement of the concept of accountability in both pre-service education and professional training for guidance and counseling teachers. This finding is in line with (Pruitt, 2019), which emphasizes that teachers' perceptions of their roles are greatly influenced by their educational background and training. Second, although most guidance and counseling teachers stated that they had guidance and counseling programs in madrasahs, the implementation was often considered a mere formality, and guidance and counseling teachers were not sufficiently involved in the design and implementation. In addition, the resources and policies of madrasahs that supported guidance and counseling programs were also limited.

Second, evaluations of guidance and counseling programs are still very rare, and their importance in accountability is not yet understood. Guidance and counseling teachers also lack mastery of effective evaluation methods, and evaluations are often considered an administrative formality. Evaluations of counseling services are mostly conducted sporadically, with some only conducted during accreditation. In fact, according to (Sink & Littenberg, 2020), continuous evaluation is a key pillar of professional accountability in counseling services because it can measure the effectiveness of programs and adjust

interventions according to the needs of students. The lack of evaluation also shows that counseling teachers are more focused on administrative aspects than on reflecting on service outcomes. Evaluation is considered a formality, not a tool for measuring service quality.

Third, there is confusion regarding the relationship between accountability and accounting, which indicates a lack of conceptual understanding of accountability in the context of guidance and counseling. Fourth, knowledge of the MEASURE framework in accountability is also low, with most guidance and counseling teachers having never heard of or being unfamiliar with its steps. As indicated by (Bryan & Henry, 2012), the effectiveness of accountability frameworks such as MEASURE is highly dependent on training, school policies, and systematic institutional support. When teachers do not receive technical training related to the model, its implementation will not be optimal. Understanding of the components of the MEASURE framework also varies and is often inaccurate. This indicates a lack of in-depth understanding of the concept and implementation of accountability in guidance and counseling services.

Overall, it can be concluded that these findings indicate a significant gap in the understanding and implementation of accountability by guidance and counseling teachers. This implies the need for efforts to improve guidance and counseling teachers' understanding of accountability, provide adequate training, and increase support from madrasahs for the implementation of accountable and effective guidance and counseling programs. Based on the table of data from the structured interviews related to MEASURE above, it can be concluded that in each aspect, various problems faced by guidance and counseling teachers in its implementation were identified.

In the Mission aspect, the problems that arise include a lack of understanding among guidance and counseling teachers of the vision and mission of the madrasah and the guidance and counseling program, a lack of alignment between the guidance and counseling program and the mission of the madrasah, a lack of integration between the goal of improving the quality of the madrasah and the guidance and counseling program, difficulties in setting goals for the guidance and counseling program, and a lack of focus by guidance and counseling teachers on the program's mission.

The data shows that most guidance and counseling teachers are not yet aware of the madrasah's vision and mission and have not integrated the counseling program into the madrasah's strategic objectives. This lack of integration has led to a dualism of orientation: the madrasah moves in one direction, while counseling services move in a different direction or even stagnate. In fact, according to (Gysbers & Henderson, 2012), the effectiveness of counseling services is largely determined by their integration with the madrasah's overall educational planning. The absence of guidance and counseling teachers in annual planning forums also indicates their lack of strategic position in the madrasah system.

The Element aspect shows problems related to data identification and utilization, where guidance and counseling teachers have difficulty identifying relevant data types, underutilize existing madrasah data, do not know what types of data need to be collected, collect data unsystematically, and do not use data to assess the effectiveness of guidance and counseling programs. The Analysis aspect reveals that the data that has been collected is often not analyzed, guidance and counseling teachers do not examine the data in various ways, data analysis does not cover all elements related to student characteristics and situations, and guidance and counseling teachers are unable to process data for decision making or to improve guidance and counseling programs.

The Analysis aspect shows that the data collected has not been analyzed systematically. Guidance and counseling teachers tend not to conduct in-depth analysis of student characteristics or the effectiveness of the interventions provided. According to Hatch & Hartline (2014), data utilization is a basic skill in accountability-based counseling practice. Without this skill, guidance and counseling teachers will find it difficult to make evidence-based decisions and will rely solely on intuition or personal experience. The lack of data analysis stems not only from a lack of training but also from a work culture that does not support reflection. Guidance and counseling teachers are busy completing administrative tasks without any space or forum to share good practices, discuss case data, or conduct internal evaluations. This professional environment that lacks reflection contradicts the principles of evidence-based practice (Carey & Dimmitt, 2008) and hinders continuous learning within the organization.

In terms of Stakeholder Unite, problems were identified in the lack of identification and involvement of stakeholders in the implementation of counseling programs, lack of communication with parents, and the tendency of guidance and counseling teachers to work alone without involving other parties. The Stakeholder Unite aspect shows that the majority of BK teachers work individually without involving the school principal, colleagues, or parents in planning and evaluating counseling services. This contradicts the principles of the comprehensive school counseling model *komprehensif* (Gysbers & Henderson, 2012), which emphasizes that counseling programs must be integrated with the school's mission and involve all parties. This limitation weakens the strategic position of guidance and counseling teachers in decision-making at the madrasah level and reduces the effectiveness of services in meeting the real needs of students.

The Outcomes aspect highlights issues related to program evaluation, where guidance and counseling teachers do not examine program outcomes, evaluations are not conducted regularly, program modifications based on evaluation results are not implemented, there is a lack of focus on goals after evaluation, and program outcomes are not used for further planning.

Finally, the Educate aspect shows that guidance and counseling teachers do not publish program results to stakeholders, students are not informed about program

results, there is a lack of transparency, guidance and counseling accountability is not well communicated, and program result reports are not made or disseminated.

Guidance and counseling teachers are not accustomed to communicating service outcomes to students, school principals, and parents. The lack of counseling service outcome reports indicates that there is no culture of transparency in counseling service accountability. In fact, true accountability includes communicating outcomes to all stakeholders for future service improvement (Sink & Littenberg, 2020).

This discussion confirms that the root cause of the accountability problem among guidance and counseling teachers is not only a matter of knowledge, but also the supporting structure, work culture, and capacity of the madrasah system. Without comprehensive intervention in training, policy, and the professional ecosystem, reflective and collaborative accountability will be difficult to achieve. Overall, it can be concluded that there is a significant gap in the understanding and implementation of the MEASURE framework by guidance and counseling teachers. This indicates the need to improve the understanding and skills of guidance and counseling teachers regarding accountability, as well as the importance of support from various related parties to ensure the implementation of effective and accountable guidance and counseling programs.

A. Conceptual Understanding of Accountability

Most Guidance and Counseling teachers view accountability as a form of professional responsibility related to the implementation of Guidance and Counseling services, especially in terms of recording, reporting activity results, and transparency to madrasahs and parents. However, this understanding tends to be general and is not yet based on specific and clearly structured indicators.

This finding is in line with research conducted by Lemberger-Truelove et al., (2021) which states that counselors with a good understanding of accountability tend to be more active in the process of monitoring and evaluating services. In Indonesia, this understanding is still uneven, due to the lack of specific training that explicitly discusses accountability in Guidance and Counseling services.

B. Documentation and Reporting Practices

Participating guidance and counseling teachers revealed that they routinely document activities, such as recording counseling sessions, attendance lists, and monthly activity reports. However, most of them have not conducted an in-depth analysis of service outcome data or compiled it into evidence-based evaluation reports.

This indicates that the understanding of accountability is still limited to administrative aspects, while reflective aspects have not been fully implemented. As emphasized by Sink & Littenberg (2020), effective accountability in Guidance and Counseling is not only related to document regularity but also to data analysis to objectively assess service effectiveness.

C. Accountability Implementation Barriers

Several barriers have been identified, including: (1) high administrative burden; (2) lack of technical training related to accountability; and (3) madrasah culture that does not fully support the openness of Guidance and Counseling service data. These obstacles contribute to low consistency in documentation and minimal stakeholder participation in the service evaluation process.

These findings are supported by research by Elam et al. (2019), which confirms that the role of madrasah management and administrative support greatly influences the ability of Guidance and Counseling teachers to carry out their accountability functions effectively. On a national scale, research by Wulandari & Rizal (2022) shows that many Guidance and Counseling teachers face a dilemma between the demands of professionalism and the limited resources available in madrasahs.

In general, the results of this study indicate that Guidance and Counseling teachers' perceptions of the concept and application of accountability are still in the early stages of understanding and implementation. Therefore, structural interventions, such as data-based training, integrating digital documentation systems, and strengthening evidence-based evaluation regulations are needed to encourage a transformation from administrative accountability to a more reflective and collaborative approach in Guidance and Counseling services.

D. Understanding of Measure

Most BK teachers do not understand the MEASURE model and have never even heard of it. This indicates a lack of formal training in data-based evaluation and accountability models. In fact, MEASURE is an important tool in bridging service practices with verifiable outcomes (Amelisa & Suhono, 2018).

The interview results show a lack of practice in every aspect of MEASURE:

1. Mission: counseling teachers do not understand the relationship between the counseling program and the vision and mission of the madrasah.
2. Elements: there is no systematic identification of the data collected.
3. Analysis: there is no data analysis process for service improvement.
4. Stakeholder Unity: lack of collaboration with the school principal, parents, and the community.
5. Results: program results are not used for further planning.
6. Educate: Program outcomes are not communicated to stakeholders. This situation reinforces the need for ongoing training and data-based evaluation systems as suggested by Sink & Littenberg (2020).

IV. Conclusion

This study shows that accountability in guidance and counseling services is understood by guidance and counseling teachers at the madrasah tsanawiyah level as an important aspect of their professional responsibilities. However, this understanding tends to be limited to administrative aspects such as recording and reporting activities, without fully integrating the dimensions of reflection and data-based evaluation. The comprehensive application of accountability will enhance the professionalism of guidance and counseling teachers, the effectiveness of counseling interventions, and strengthen public trust in the function of guidance and counseling services in madrasahs.

Most guidance and counseling teachers have not fully adopted the principle of accountability in their guidance and counseling service practices, either due to limited training, high administrative workload, or lack of support from madrasahs. These findings are in line with international studies showing that effective accountability requires stakeholder involvement, data-based training, and clarity of institutional roles.

The implications of this study are expected to improve the capacity of guidance and counseling teachers in enhancing accountability through adequate and structured training, including systemic support from schools and the Ministry of Religious Affairs. The limitation of this study is that it only examined guidance and counseling teachers at the tsanawiyah madrasah level. Similar studies should be conducted at the Aliyah and Ibtidaiyah levels. Recommendations for further research include involving more schools with diverse geographical and cultural backgrounds to make the research results more representative, as well as exploring the perspectives of multiple stakeholders (students, parents, and school principals) to obtain a more comprehensive picture of the accountability of guidance counseling services.

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