

**IMPLEMENTATION OF GOOD GOVERNANCE IN THE ETHICS-BASED FINANCIAL REPORTING SYSTEM IN THE REGIONAL GOVERNMENT OF JEMBER DISTRICT**

**SKRIPSI**



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HAJI ACHMAD SIDDIQ JEMBER  
FAKULTAS EKONOMI DAN BISNIS ISLAM  
2025**

## SKRIPSI

Diajukan Kepada Universitas Islam Negeri  
Kiai Haji Achmad Siddiq Jember untuk memenuhi  
salah satu persyaratan memperoleh gelar Sarjana  
Akuntansi (S.Akun)  
Fakultas Ekonomi Dan Bisnis Islam  
Program Ekonomi Syariah

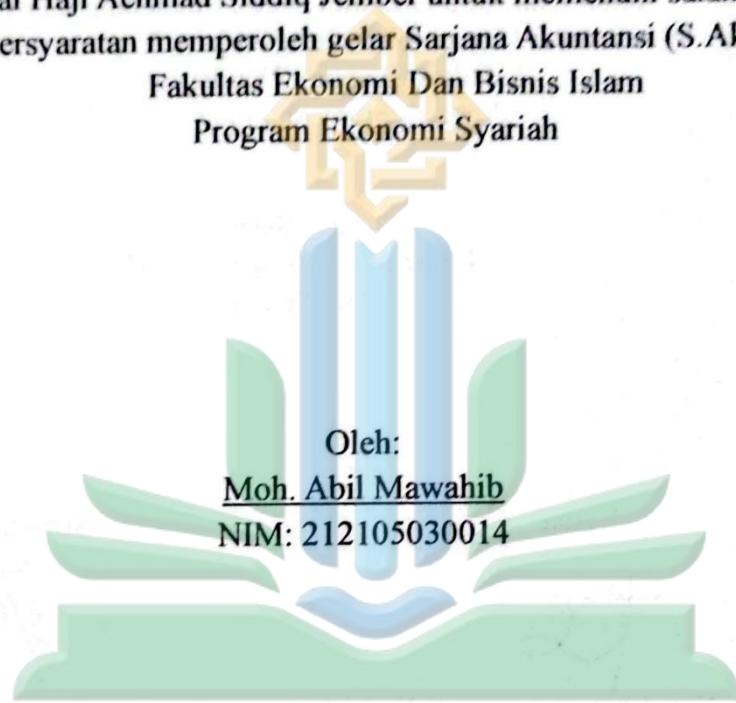


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Dr. H. Fauzan, S.Pd., M.Si.  
NIP. 197403122003121008

**IMPLEMENTATION OF GOOD GOVERNANCE IN THE ETHICS-BASED FINANCIAL REPORTING SYSTEM IN THE REGIONAL GOVERNMENT OF JEMBER DISTRICT**

Telah Diuji Dan Diterima Untuk Memenuhi Salah Satu  
Persyaratan Memperoleh Gelar Sarjana Akuntansi (S Akun)  
Fakultas Ekonomi Dan Bisnis Islam  
Program Studi Akuntansi Syariah

Hari : Selasa  
Tanggal : 09 Desember 2025  
Tim Penguji

Ketua

  
Dr. Hj. Nurul Setianingrum, S.E., M.M  
NIP : 196905231998032001

Sekertaris

  
Fatimatzahro, S.H.I., M.S.E.I.  
NIP : 199508262020122007

Anggota :

1. Dr. Adil Siswanto, M.Par. (.....)
2. Dr. H. Fauzan, S.Pd., M.Si. (.....)

**KIAI HAJI ACHIMAD SIDDIQ**

Menyetujui,

Dekan Fakultas Ekonomi dan Bisnis Islam



## MOTTO

إِنَّ اللَّهَ يَأْمُرُكُمْ أَنْ تُؤْدُوا الْأَمَانَاتِ إِلَى أَهْلِهَا، وَإِذَا حَكَمْتُمْ بَيْنَ النَّاسِ إِنْ تَحْكُمُوا بِالْعُدْلِ، إِنَّ اللَّهَ نِعِمَّا يَعِظُّكُمْ بِهِ، إِنَّ اللَّهَ كَانَ سَمِيعًا بَصِيرًا

Artinya: — Sesungguhnya Allah memerintahkan kamu untuk menunaikan amanah kepada yang berhak menerimanya, dan apabila kamu menetapkan hukum di antara manusia, hendaklah kamu menetapkannya dengan adil. Sungguh, Allah memberikan pengajaran yang sebaik-baiknya kepadamu. Sesungguhnya Allah Maha Mendengar lagi Maha Melihat. (QS. An-Nisā': 58)<sup>1</sup>



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<sup>1</sup> (An-Nisā': 58)

## PERSEMBAHAN

Puji syukur Alhamdulillah atas segala rahmat dan nikmah dari Allah SWT, sehingga penulis diberi kemudahan untuk menyelesaikan tugas akhir ini. Sholawat dan salam semoga tetap tercurah limpahkan kepada sang aktivis pergerakan dunia nabi Muhammad SAW. Tugas akhir ini saya persembahkan kepada:

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3. Kepada sahabat seperjuangan kami PMII Angkatan 21, Pengurus Rayon PMII FEBI periode 2024-2025, Pengurus Komisariat PMII UIN KHAS Jember periode 2025-2026, Pengurus HMPS Akuntansi Syariah, Pengurus Dema FEBI, Pengurus DEMA-U yang tak bisa saya sebutkan satu persatu.
4. Kepada orang-orang yang sering menanyakan kapan saya lulus.

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## KATA PENGANTAR

*Assalamualaikum Wr.Wb*

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Skripsi dengan judul — implementation of good governance in the ethics-based financial reporting system in the regional government of jember district, merupakan hasil penelitian yang ditulis sebagai syarat mendapatkan gelar Sarjana Akuntansi (S.Akun) pada program studi Akuntansi Syariah.

Dalam proses menyelesaikan skripsi ini penulis menyadari begitu banyak bantuan dari berbagai pihak yang terlibat. Sehingga penulis pada kesempatan ini penulis mengucapkan terima kasih kepada:

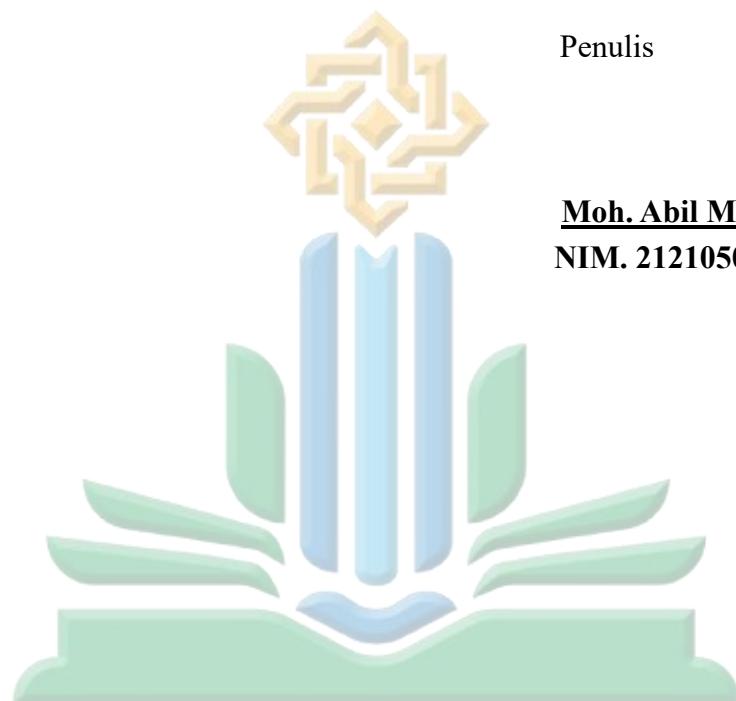
1. Prof. Dr. H. Hepni, S.Ag., M.M., CPEM. sebagai Rektor Universitas Islam Negeri Kiai Haji Achmad Siddiq Jember
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Penulis memahami bahwa skripsi ini masih banyak kesalahan, kekurangan dan kesempurnaan karena keterbatasan dari penulis. Penulis berharap kritik dan saran dari pembaca. Kritik dan saran penulis diharapkan agar tugas akhir ini menjadi lebih baik dan digunakan sebagaimana fungsinya.

Jember, 27 November 2025

Penulis

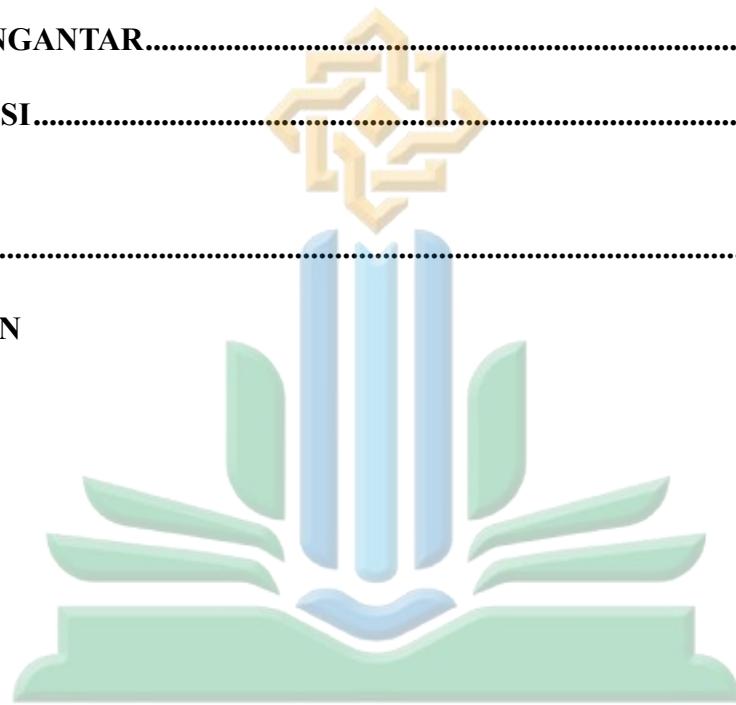
**Moh. Abil Mawahib**  
**NIM. 212105030014**



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## ABSTRACT

**Moh. Abil Mawahib, Fauzan, 2025: IMPLEMENTATION OF GOOD GOVERNANCE IN THE ETHICS-BASED FINANCIAL REPORTING SYSTEM IN THE REGIONAL GOVERNMENT OF JEMBER DISTRICT**

Study This aim For develop system reporting finance based sharia with approach ethics in frame strengthening good governance in government area Regency Jember . System reporting finance sharia emphasize transparency, accountability, fairness, and responsibility answer appropriate social with Islamic principles . With blend theory reporting finance conventional and sharia, research This explore How implementation system based ethics can increase quality of governance in the sector public. Study This use approach qualitative with method studies case , where data is obtained through interview in-depth and analytical document. Research results show that implementation system reporting finance sharia based ethics can repair accountability, minimizing corruption, and increase participation public in supervision finance area.

**Keywords:** Reporting Islamic Finance, Ethics, Good Governance, Regional Government, Jember.

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## 1. Introduction

Reporting finance in sector public own role crucial in guard accountability , transparency , and ensuring that management finance public done in a way effective and efficient . In many countries, including Indonesia, efforts For improve governance government the more leading to implementation good governance , namely transparent , participatory , responsible governance answer , and be free from practice corruption ( Bovens et al., 2008). Good governance becomes runway main for creation responsive governance to need society , especially in matter management finance area .

However , the implementation reporting finance in several regions in Indonesia, including Regency Jember , still face various challenge . Phenomenon like corruption , injustice transparency , and lack of accountability Still become problem serious disturbing trust public to institutions government . Based on Transparency International report (2020), Indonesia still is at an alarming level in matter index perception corruption , which is direct reflect quality of governance government , in particular in sector finance . This is show that effort improvement system reporting finance still very necessary For reduce abuse power and increase trust public . Index corruption can seen in the graph below This .

Chart 1; Trend Index Perception Corruption (CPI) Indonesia from in 2012 up to



2024 .

Seen that Indonesia's score is in range 36 to 40 during period said , which shows challenge sustainable in overcome corruption . Trends This relevant with discussion about implementation good governance and needs will system reporting more finances transparent and accountable in Indonesia, including in the Regency Jember

In line with this , system reporting finance based sharia appear as potential alternatives give solution to problem ethics in management finance public .

Reporting finance sharia No only emphasize aspect formality in reporting financial , but also aspects ethics that involve principles sharia like justice , transparency , responsibility answer social , and high accountability ( Haniffa & Hudaib , 2007 ). According to Lewis (2006) , system This own mark plus Because emphasize importance trust and justice , which can play a role in strengthen legitimacy government area in the eye public .

More further , approach based ethics in reporting finance the more get attention in research latest . Maali , Casson, and Napier (2006) find that reporting based finance ethics sharia potential increase not quite enough answer social institutions , especially in the sector public , with method balance between interest economic and social . In context government area , implementation principle sharia in reporting finance allows more transparency height and participation more public big , because involving stakeholders interest in the supervision process (Aguilera & Cuervo- Cazurra , 2009).

Regency Jember , as one of the regions in Indonesia with potential significant economic impact , requiring a reporting model finances that are not only focused on efficiency , but also ethics . Governance area Jember faced with challenges For create system reporting that can reliable and fulfilling demands an increasingly diverse society critical to use budget public . Responding to challenge this research This aim For develop reporting models finance based sharia that can implemented in a way effective in government area Regency Jember , as well as analyze How system This can support implementation good governance .

With integrate principles sharia to in system reporting finance , research This expected can give solution practical for government area in increase transparency , accountability , and engagement public in management finance public . More from that , the system reporting finance based ethics sharia expected can be a model for implemented in other areas in Indonesia that are facing problem similar in governance matters finance .

## 2. Literature Review and Hypothesis Development

Literature review This will discuss relevant concepts and principles with reporting finance sharia as well as relation with good governance, especially in sector public . This study involving approach theoretical and research empirical support focus main study this : implementation system reporting finance sharia based ethics and its impact towards governance government good area

### 2.1. Reporting Islamic Finance

Reporting finance sharia is the system that was built based on principles sharia that is not only emphasize aspect financial , but also aspects social and ethical deep activity economics ( Haniffa & Hudaib , 2007). Principles policy reporting sharia includes :

Justice : Reporting finance sharia must reflect justice for all stakeholders interests , both internal and external external . In context this , justice translated as effort For avoid dishonesty , fraud , and neglect to rights individuals and society ( Maali et al., 2006).

Transparency : One of the aspect main reporting finance sharia is transparency , which means presentation information finance in a way clear , accurate , and can accessible to all interested party . In principle sharia , transparency No only question compliance to formal rules , but also ethics in delivery correct information (Lewis, 2006) .

Social Responsibility : Reporting finance sharia must covers accountability No only to holder shares , but also to society and environment . System This confess that every activity economy own implications social must reported in a way open ( Dusuki & Abdullah, 2007).

Reporting finance Sharia also emphasizes importance balance between interest personal and interests public . Balance This seen in reporting that includes impact social from activity finance . According to Maali et al. (2006), reporting social in context Sharia is very important , especially in matter transparency about use of funds, zakat management , and allocation appropriate benefits with principles justice.

### 2.2. Good Governance

Good governance , or governance good governance is concepts that include transparency , accountability , participation , and fairness . The principles This important in create responsive and accountable government to society (Shah, 2007).

In context sector public , the implementation of good governance is related close with How government manage source Power finances and report them in a way ethical and transparent .

Transparency : Transparency in good governance means openness government in give access relevant and accurate information to public . According to Bovens et al. (2008) , transparency is one of the factor important things that can increase trust public to government , especially in matter management finance .

Accountability : Accountability refers to obligations government For accountable decisions and actions they to society . In context reporting finance , accountability means presentation report honest , open and appropriate financial with established standards . Reporting based finance sharia can help increase accountability through implementation more ethics tall in compilation report (Lewis, 2006).

Participation : Principles participation emphasize importance involvement public in the process of taking decisions , including in supervision use of public funds . According to Shah (2007), participation public can promote governance more finances Good with increase involvement public in the planning and evaluation process finance government .

Justice : Justice in good governance means that policies and reporting finance must reflect distribution source fair and equitable power . Implementation principle sharia in reporting finance can help ensure that budget public managed with fair and used For interest public wide ( Dusuki & Abdullah, 2007).

### **2.3. Reporting Islamic Finance and Good Governance**

Reporting finance sharia own strong relevance with implementation of good governance. System reporting This No only fulfil demands accountability fiscal , but also emphasizes the integrity and trust that must be maintained by the institution public ( Haniffa & Hudaib , 2007). Implementation system reporting based ethics can strengthen trust governance or governance based trust , which is ultimately can reduce corruption and increase involvement public in the management process finance area (Aguilera & Cuervo- Cazurra , 2009).

Research empirical research conducted by Maali et al. (2006) show that reporting finance sharia which involves accountability social No only increase transparency , but also contribute to strengthening integrity institutions public . On the other hand , research Lewis (2006) highlight How ethical reporting can help

overcome problem corruption and abuse power in the sector public , especially in Muslim- majority countries .

#### ***2.4. Relevance in the Regency Jember***

Regency Jember , as one of the area with potential developing economy , faced with challenges in increase accountability and transparency in management finance area . Based on financial audit data from Audit Board Finance (BPK) , Regency Jember Once get opinion Reasonable With Exception (WDP) related with a number of findings mismatch in management budget public . This is show importance improvement in system reporting finance For achieve better governance Good .

Implementation system reporting finance sharia - based ethics in the Regency Jember can become effective solutions For improve governance finance area . With emphasize transparency , fairness , and responsibility answer social , system This potential increase good governance and trust public to government area .

### **3. Methods**

Study This use approach qualitative with method studies cases in government area Regency Jember . Data collection was carried out through interview deep with officials government regions and experts reporting finance sharia . Besides that is secondary data obtained from document reporting applicable finance and regulations . Data analysis was carried out with method analysis thematic For identify patterns in implementation system reporting based sharia .

### **4. Results**

Study This study impact implementation system reporting finance sharia based ethics towards governance finance areas in the Regency Jember . Through interview with officials government and figures key in reporting finance sharia , as well as secondary data analysis , results study This show that implementation principles sharia in reporting finance bring change significant to transparency , accountability , and participation public .

#### ***4.1. Improvement Transparency and Accountability***

System reporting finance sharia based ethics in the Regency Jember assessed capable increase transparency and accountability management finance area . Based on interview with one of them officials at the Management Agency Regional

Finance and Assets (BPKAD) Jember , delivered that implementation principles sharia in reporting finance , such as justice and responsibility answer social , create report finance more open and accessible accessible to the public .

One of informant stated : " *With existence principle justice and openness , we feel more pushed For report detailed and clear use of funds , so that public more believe to management budget area .* "

Findings This support view Haniffa & Hudaib (2007) who mention that system reporting based sharia can increase transparency , because covers accountability more social wide compared to reporting finance conventional.

#### ***4.2. Reduce Potential Corruption and Abuse Budget***

Implementation system reporting finance Sharia also has an impact positive in minimize potential corruption and abuse budget in the Regency Jember . A member Regional Inspectorate confirm that principle not quite enough answer social in reporting finance sharia make every officials and implementers manager finance feel more responsible answer morally and ethically to use of public funds . They state that This help pressing practice previous corruption Possible happen consequence ambiguity in report finance .

One of figure sharia interviewed added : " *System sharia make officials more aware will not quite enough answer they do not only to humans , but also to God . This is reduce trend For abuse budget , because There is element not quite enough strong moral responsibility* ".

Findings This in line with research Lewis (2006) who stated that reporting finance sharia own strength For increase integrity management finance with put forward values justice and accountability.

#### ***4.3. Improvement Financial Audit Quality***

Integration of principles sharia in reporting finance in the Regency Jember is also proven increase financial audit quality area . According to results interview with auditors at the Audit Board Finance (BPK) Representative Jember , more reporting transparent and based ethics sharia produce more reports easy audited , with findings more discrepancies A little .

In the last audit , Jember show improvement significant in opinion Reasonable Without Exception (WTP) , which was previously often disturbed by the findings mismatch budget . One auditor stated : " *We see that with implementation system sharia , many report more finances structured and appropriate with rules . This*

*greatly simplifies the audit process and improves quality report finance government area ."*

This result consistent with findings Maali et al. (2006) which states that system reporting sharia capable improve the audit process by give more transparency high and reduce manipulation report .

#### **4.4. Improvement Community Participation**

Besides increase transparency and accountability , system reporting finance Sharia also encourages participation public in supervision management finance public . Based on interview with figure public local , community Jember the more involved in the process of supervision finance government after implemented system reporting sharia that allows they For access information finance in a way more easy and clear .

One of representative public convey : "We feel more involved in the management process budget . With more reports transparent , we can submit question or give input related use of regional funds ."

This matter in line with principle participation in good governance, which emphasizes involvement public in the management process source Power public (Shah, 2007). Implementation system sharia allows public For involved more active , so that strengthen accountability government .

#### **4.5. Challenges and Obstacles**

Although implementation system reporting finance sharia based ethics in the Regency Jember has bring various benefits , there are a number of challenges faced . One of them is lack of understanding about principles sharia among part big officials finance area . Based on interviews , some officials feel that they need training more carry on For truly understand and apply principles sharia in reporting finance .

A officials at BPKAD Jember stated : "We are still Study in matter this , because principle sharia No only relate with rule technical , but also moral and ethical aspects that may Not yet We fully understand ."

By Because that , is necessary effort For strengthen understanding about principle sharia through training and education for officials related .

## 5. Discussion

Research result This show that implementation system reporting finance sharia based ethics in the Regency Jember can increase quality of governance finance area in a way significant . System This No only push transparency and accountability , but also reduce potential corruption and increase participation public in management finance public . However , for reach more optimal results , it is necessary improvement understanding among officials about principles sharia and its application in reporting finance .

From the perspective good governance , implementation reporting sharia in line with principles main like transparency , accountability , and participation public . System This give framework strong ethics in governance finance , which ultimately can increase trust public to government area .

From the results and discussion above can depicted in form chart like the graph below This :

Graph 2: Impact Reporting Impact of Islamic Finance on Governance in Districts Jember

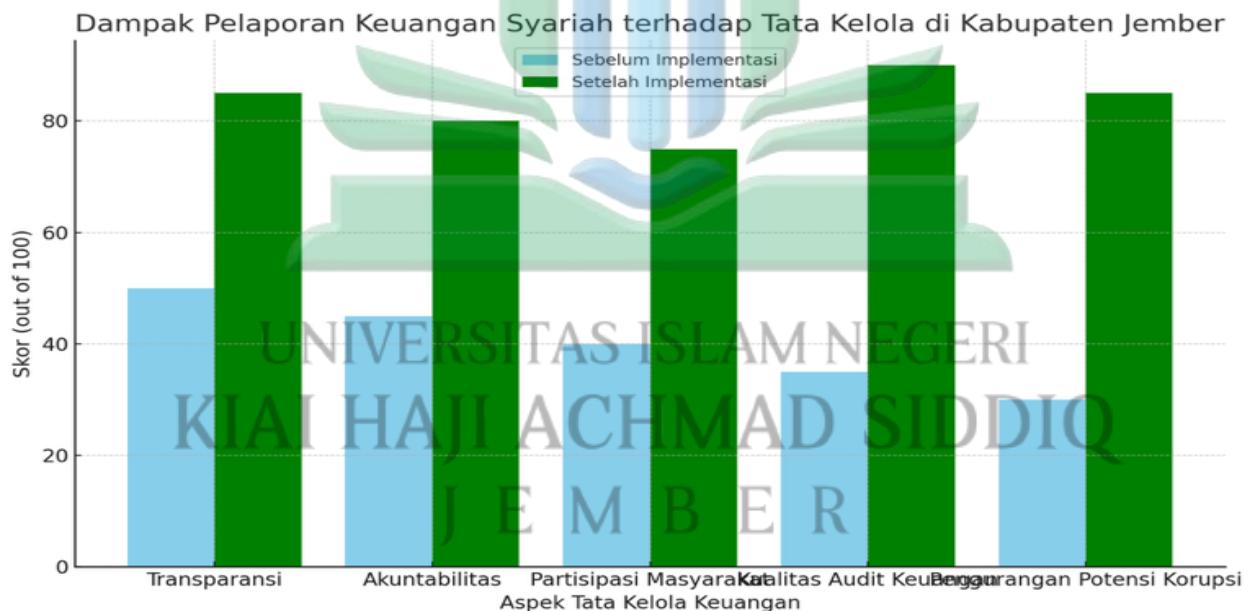


Chart This show difference between condition before and after implementation in a number of aspect like transparency , accountability , participation society , financial audit quality , and reduction potential corruption .

From the graph the seen improvement significant in all category after implementation system reporting sharia , which reflects impact positive from implementation principles sharia in management finance area .

## 6. Conclusion

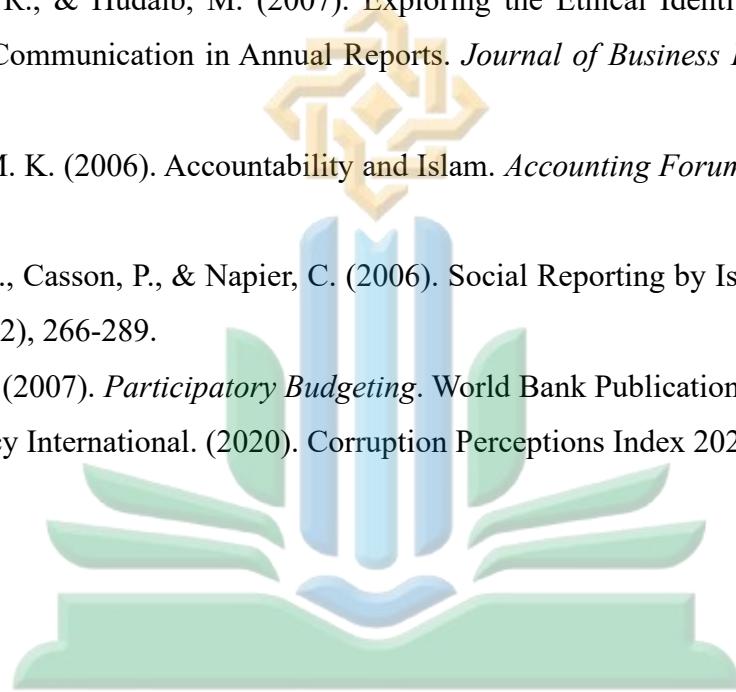
Implementation system reporting finance sharia based ethics own significant implications for improving good governance in the Regency Jember . With put forward principles sharia , system This can increase transparency , accountability , and participation public in management finance area . Recommendations for government area is integrate reporting sharia in framework existing regulations and involve public in the process of supervision finance in a way more active.



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## PERNYATAAN KEASLIAN KEPENULISAN

Yang bertanda tangan di bawah ini:

Nama : Moh. Abil Mawahib

NIM : 212105030014

Program Studi : Akuntansi Syariah

Fakultas : Ekonomi dan Bisnis Islam

Institusi : Universitas Islam Negeri Kiai Haji Achmad Siddiq  
Jember

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Demikian surat pernyataan ini dibuat dengan sebenarnya dan tanpa paksaan dari pihak manapun

Jember, 27 Desember 2025

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**Moh. Abil Mawahib  
NIM. 212105030014**

## JURNAL PENELITIAN SKRIPSI

No.	Tanggal Pelaksanaan	Jenis Kegiatan
1.	Kamis, 13 Februari 2025	Pengajuan Judul Skripsi
2.	Senin, 16 Juni 2025	Mencari studi literatur tentang Good Governance
3.	Rabu, 18 Juni 2025	Melakukan Penelitian Untuk Menentukan Hasil Penelitian yang akan dijurnalkan
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Jember, 27 November 2025

Dosen Pembimbing

Dr. H. Fauzan., S.Pd., M.Si.  
NIP.197403122003121008

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FAKULTAS EKONOMI DAN BISNIS ISLAM



Jl. Mataran No. 01 Mangli, Kaliwates, Jember, Jawa Timur. Kode Pos. 68136 Telp. (0331) 487550  
Fax (0331) 427005 e-mail: [febi@uinkhas.ac.id](mailto:febi@uinkhas.ac.id) Website: <https://febi.uinkhas.ac.id/>

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02 Juli 2025

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Disampaikan dengan hormat bahwa, dalam rangka menyelesaikan tugas Skripsi pada Fakultas Ekonomi dan Bisnis Islam, maka bersama ini mohon diizinkan mahasiswa berikut :

Nama : Moh. Abil Mawahib  
NIM : 212105030014  
Semester : IX (Sembilan)  
Jurusan : Ekonomi Islam  
Prodi : Akuntansi Syariah

Guna melakukan Penelitian/Riset mengenai "Penerapan Good Governance Pada Sistem Pelaporan Keuangan Berbasis Etika Di Pemerintahan Daerah Kabupaten Jember" di lingkungan/lembaga wewenang Bapak/Ibu.

Demikian atas perkenan dan kerjasamanya disampaikan terima kasih.

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Nama : Moh. Abil Mawahib  
NIM : 212105030014  
Program Studi : Akuntansi Syariah  
Judul : Implementation of Good Governance in the Ethics-Based Financial Reporting System in the Regional Government of Jember District

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1.	Bukti Konfirmasi Submit	23 November 2025
2.	Bukti review submit	25 November 2025



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Dear Moh. Abil Mawahib,

I would like to confirm that your paper entitled 'IMPLEMENTATION OF GOOD GOVERNANCE IN THE ETHICS-BASED FINANCIAL REPORTING SYSTEM IN THE REGIONAL GOVERNMENT OF JEMBER DISTRICT' co-authored by Fauzan has been blind reviewed and accepted for publishing in issue of the Research Horizon Journal ISSN number e-ISSN: 2807-9531; p-ISSN: 2808-0696 in 2025.

On behalf of the Editorial Board and publisher, thank you very much for your submission to our journal.

Sincerely,

Editorial Team



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## IMPLEMENTATION OF GOOD GOVERNANCE IN THE ETHICS-BASED FINANCIAL REPORTING SYSTEM IN THE REGIONAL GOVERNMENT OF JEMBER DISTRICT

Moh. Abil Mawahib<sup>1</sup>, Fauzan<sup>2</sup>

<sup>1</sup> Faculty of Sharia Accounting Study Program Islamic Economics and Business

\* Corresponding author: Moh. Abil Mawahib ([abilmawahib70@email.com](mailto:abilmawahib70@email.com))

### Abstract

Study This aim For develop system reporting finance based sharia with approach ethics in frame strengthening good governance in government area Regency Jember . System reporting finance sharia emphasize transparency, accountability, fairness, and responsibility answer appropriate social with Islamic principles . With blend theory reporting finance conventional and sharia, research This explore How implementation system based ethics can increase quality of governance in the sector public. Study This use approach qualitative with method studies case , where data is obtained through interview in-depth and analytical document. Research results show that implementation system reporting finance sharia based ethics can repair accountability, minimizing corruption, and increase participation public in supervision finance area

### Keywords

Reporting Islamic Finance, Ethics, Good Governance, Regional Government, Jember.

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## BIODATA PENULIS



### ❖ Data Diri

Nama	: Moh. Abil Mawahib
NIM	: 212105030014
Tempat/ Tanggal Lahir	: Situbondo, 10 September 2002
Jenis Kelamin	: Laki-Laki
Alamat	: Dusun Logeno RT 02 RW 02 Desa Pategalan Kecamatan Jatibanteng Kabupaten Situbondo
Agama	: Islam
Fakultas	: Ekonomi dan Bismis Islam
Jurusan/ Prodi	: Akuntansi Syariah
No. Hp	: 082247841060
Alamat Email	: <a href="mailto:abilmawahib636@gmail.com">abilmawahib636@gmail.com</a>

### ❖ Riwayat Pendidikan

SD Negeri 03 Pategalan	(2012)
MTS Sunan Murias	(2015)
SMK Burhanul Abrar	(2018)
UIN KHAS Jember	(2025)

### ❖ Riwayat Organisasi

1. Ketua Umum HMPS Akuntansi Syariah 2022-2023
2. Ketua Umum DEMA FEBI 2023-2024
3. Kepala Menteri Dalam Negeri DEMA-U 2024-2025
4. Pergerakan Mahasiswa Islam Indonesia (PMII)