

The Influence Of Islamic Boarding School Accounting Understanding, HR Competence And Islamic Boarding School Accountability Training On Islamic Boarding School Financial Accountability

Pengaruh Pemahaman Akuntansi Pesantren, Kompetensi SDM, Dan Pelatihan Akuntansi Pesantren Terhadap Akuntabilitas Keuangan Pondok Pesantren

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ABSTRACT

The purpose of this study was to determine the effect of Islamic boarding schools' accounting understanding, HR competence, and Islamic boarding school accounting training on the financial accountability of Islamic boarding schools. While the population used in this study were all Islamic boarding schools in Rokan Hulu Regency, totaling 36 Islamic boarding schools. The samples in this study were Islamic boarding school managers such as foundation leaders, school principals, treasurers and principals, so that 68 respondents were obtained using a purposive sampling technique. The data used are primary and secondary data. The data analysis technique used in this study is to use the Partial Least Square (PLS) approach with the SmartPLS 4 software tool to examine the relationship between variables. The test results show that: Islamic Boarding School Accounting Understanding has a positive and significant effect on Islamic Boarding School Financial Accountability in Rokan Hulu District, HR Competence has no significant positive effect on Islamic Boarding School Financial Accountability in Rokan Hulu District, and Islamic Boarding School Accounting Training has a significant positive effect on Financial Accountability of Islamic Boarding Schools in Rokan Hulu District.

Keywords: *Understanding Islamic Boarding School Accounting, HR Competence, Islamic Boarding School Accounting raining; Financial Accountability*

ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh pemahaman akuntansi pondok pesantren, kompetensi SDM, dan pelatihan akuntansi pondok pesantren terhadap akuntabilitas keuangan pondok pesantren. Sedangkan populasi yang digunakan dalam penelitian ini adalah seluruh pondok pesantren di Kabupaten Rokan Hulu yang berjumlah 36 pondok pesantren. Sampel dalam penelitian ini adalah pengelola pondok pesantren seperti ketua yayasan, kepala sekolah, bendahara dan kepala sekolah, sehingga diperoleh 68 responden dengan menggunakan teknik purposive sampling. Data yang digunakan adalah data primer dan sekunder. Teknik analisis data yang digunakan dalam penelitian ini adalah dengan menggunakan pendekatan Partial Least Square (PLS) dengan alat bantu software SmartPLS 4 untuk menguji hubungan antar variabel. Hasil pengujian menunjukkan bahwa: Pemahaman Akuntansi Pondok Pesantren berpengaruh positif dan signifikan terhadap Akuntabilitas Keuangan Pondok Pesantren di Kabupaten Rokan Hulu, Kompetensi SDM tidak berpengaruh positif signifikan terhadap Akuntabilitas Keuangan Pondok Pesantren di Kabupaten Rokan Hulu, dan Pelatihan Akuntansi Pondok Pesantren berpengaruh positif signifikan terhadap Akuntabilitas Keuangan Pondok Pesantren di Kabupaten Rokan Hulu.

Kata Kunci: Pemahaman Akuntansi Pondok Pesantren, Kompetensi SDM, Pelatihan Akuntansi Pondok Pesantren; Akuntabilitas Keuangan Pondok Pesantren

1. Introduction

One of the important things that must be done by Islamic boarding schools at this time is to reorganize financial management so that all assets have clear administrative accountability and reporting. Therefore, as part of this effort, BI is working with ISEF to develop a special Islamic boarding school accounting policy. The need for Islamic boarding school accounting standards stems from the fact that the Islamic boarding school itself is a non-profit organization. Financial reports must receive attention because they are used to assess an organization's ability to provide its services and form of accountability in carrying out its operations. Based on this, the application of sharia accounting standards for Islamic boarding schools is also very important.

In practice, Islamic boarding schools receive funds from several internal and external sources such as: donations from students in the form of tuition fees, community donations, or support from the ministry of religion. construction and other requirements will be met with funds. Accounting procedures, from identifying events and transactions to presenting them in financial reports, are part of managing these funds. The Koran, which is the highest law, is usually the basis for the obligation to report personal finances. Through quality financial reports that are used for the benefit of stakeholders, especially external parties prepared by management, management creates financial transparency and accountability in financial management so that donors remain trustworthy and help Islamic boarding schools.

Some of the problems faced by Islamic boarding schools stem from the limited skills of the administrators. This includes inadequate supporting facilities and infrastructure, limited human resources in administration and other areas of the institution. The pesantren organization is still traditional. Financial difficulties are always a barrier and the curriculum is aligned with the life skills of students and society (Puruwati, 2019).

The results of a 2019 study by Asih Niatini, Yohanes Suhardjo, Ratna Wijayantini, and Risti Ulfi Hanifah indicate that managers of Islamic boarding schools' accounting foundations have gained a better understanding of good management practices, refined guidelines for managing payments, records, and bookkeeping. Islamic Boarding School Accounting Standards Training for the Preparation of Financial Reporting for Islamic Boarding School Financial Staff. The overall study revealed that the curiosity and understanding of the training participants increased by an average of 30% of all participants (Dewi, 2020). Owner satisfaction increases with organizational success. Good reporting is one way to achieve organizational success. Report

Financial statements that can be compared with the financial statements of the previous period and can provide an overview of the organization's finances are good financial reports. Good financial reporting requires the use of accounting guidelines and competent human resources or financial experts. This might make the pesantren feel more responsible, which would help them fulfill their own responsibilities.

The reasons for the researchers at Rokan Hulu are, First, most Islamic boarding schools in Rokan Hulu Regency still use a simple recording system. Islamic boarding schools cannot be said to have financial accountability because they have not implemented Islamic boarding school accounting guidelines, starting from identifying financial reports, disclosing account components that have not been recorded in accordance with Islamic boarding school accounting guidelines. Islamic boarding schools present cash reports by only recording the date, if there is income it is recorded as debit, expenses are recorded as credit, attaching receipts and information every month for one period. Therefore, it is not known whether net worth will increase or decrease.

Second, most Islamic boarding schools in Rokan Hulu Regency do not present complete financial reports in their annual financial reports. The reports that are totaled at the end of the year are only cash balances at the end of each month. Islamic boarding schools are required to provide a complete report based on Islamic boarding school accounting guidelines. The complete components of the Islamic boarding school foundation's financial statements consist of a balance sheet, notes to financial statements and a cash flow statement. As a result, reports that are not presented cannot be held accountable, and it is difficult to understand or determine the amount of assets held.

Third, the educational background that prepares Islamic boarding school financial reports also does not come from an accountant major who does not understand the preparation of annual financial reports based on Islamic boarding school accounting guidelines. In addition, administrators have never been trained on Islamic boarding schools' financial reporting, so the human resources that manage them are still limited, so that pesantren sometimes have difficulty managing resources and reporting responsibly. Therefore, the financial reports are not.

2. Methods

Syariah Enterprise Theory

Sharia enterprise theory is an enterprise theory that has been internalized with Islamic values in order to produce a transcendental and more humanist theory. According to (Purwitasari and Chariri, 2011). Enterprise theory is a theory that recognizes accountability not only to company owners but to a wider group of stakeholders. Enterprise theory is then developed so that the theory is closer to the concept of sharia so that a theory is formed known as sharia enterprise theory.

Islamic boarding school

Islamic boarding schools are religious education with a system of attending dormitories or boarding schools. This Islamic boarding school is the main religious educational institution in Islamic teachings. This Islamic boarding school is also interpreted as a laboratory as a place of life where female students/students learn to live independently and socialize from all aspects according to religious teachings (Sulistiani, 2019).

Financial Accountability

(Triyuwono, 2017) argues that accountability in a sharia perspective is an integral part of the process of realizing the implementation of sharia values in a unity that offers compassion for humanity and nature as a form of devotion to the one and only God.

Understanding Islamic Boarding School Accounting

The Islamic Boarding School Accounting Guidelines were developed in 2017 in collaboration with Bank Indonesia and the Indonesian Institute of Accountants and updated in 2020. In 2018, Bank Indonesia launched the SANTRI application (Indonesian Islamic Boarding School Accounting System). This application is a system for recording Islamic boarding schools' financial transactions based on Islamic boarding school accounting guidelines. This aims to facilitate the process of controlling financial transactions and sharia border administration, controlling financial transactions from the entity side, and paying student education fees (Farida, 2020).

Dr. Sigid Eko Pramono, who is also the initiator of the Islamic Boarding School Accounting Guidelines and the Santri application, added that the key to successful implementation of these guidelines lies with the pesantren leaders. Islamic boarding school administrators are required to

separate the wealth of the foundation/Islamic boarding school from the wealth of the boarding school administrators. Without a strong commitment, implementing these guidelines will be difficult.

HR Competence

Work competence, as defined by the Labor Law No. 13 of 2003, is the ability of individuals to carry out their job responsibilities, including skills, work attitudes, and knowledge, in accordance with company standards. The ability to carry out one's job responsibilities in accordance with the standards set for the workplace is what is meant by the term "competence".

Islamic Boarding School Accounting Training

Training according to Poerwadar Minta said that what is meant by "training" is a condition that has become a habit of a person after going through the process of learning or teaching. It is possible to draw conclusions that there are parts of the system that work together or are related to each other to help training activities achieve their goals (Basri, 2015).

Framework of thinking

The thinking framework is a conceptual model about how a theory relates to various factors that have been identified as important issues. The following is an overall description of research on the influence of Islamic boarding schools' accounting understanding, competency and Islamic boarding school accounting training, which can be simplified as follows:

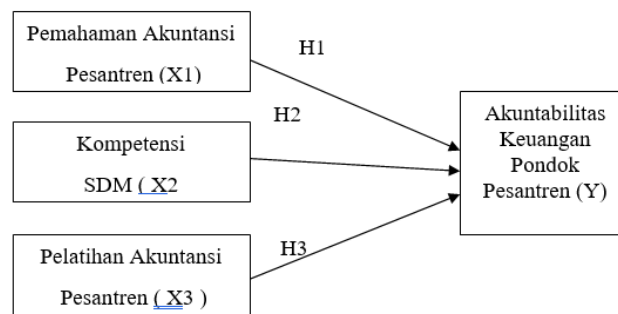


Figure 1. Framework Of Thinking

Understanding of Islamic Boarding School Accounting Guidelines for Islamic Boarding School financial accountability

Financial Accounting Standards of the IAI Financial Accounting Standards Agency for Entities Without Public Accountability (SAK ETAP) are the main source for preparing Islamic boarding schools' financial reports. The following sources were used in the preparation of this policy According to ((IIAI), 2009):

- a. The NIAI Financial Accounting Standards Board issued SAK ETAP
- b. PSAKO and ISAKO SyariahODPS IAI

Islamic boarding schools are highly dependent on accounting, and therefore have developed Islamic Boarding School Accounting Guidelines (PAP) for Islamic boarding school financial reporting. Adequate knowledge, expertise, and experience are required for reliable institutional financial management. Financial reports that have a scientific basis for preparation are essential given the

existing products and services. because in the near future, financial reports will become indicators of performance and transparency for donors, the general public, and other stakeholders.

Islamic boarding school accounting guidelines are accounting standards for Islamic boarding schools that have a positive influence on Islamic boarding school accountability. The results of this hypothesis are consistent with research conducted by (Fathony & Fatimah 2019), (Ramdani & Agustin, 2019), and (Nasution, 2019).

H1: Understanding of Islamic boarding school accounting has a positive effect on the financial accountability of Islamic boarding schools.

HR Competence on Islamic Boarding School Financial Accountability

Human resources are those who contribute to the production of information. Naturally, if the human resources owned must have the skills and educational background of accounting economics to produce information that has value. This ensures that the information produced is in accordance with generally accepted accounting systems, free from material and non-material errors, and free from intentional or unintentional fraud.

According to previous research findings, pesantren must consider the selection of competent resources when carrying out pesantren management to increase pesantren accountability (Murdayanti, 2019). Selection of competent human resources in the field of accounting will be able to carry out their functions or authorities effectively and efficiently in order to achieve organizational goals. In the absence of competent resources, it is possible to maintain a strong relationship between organizational success and owner satisfaction. The following is a possible formulation of the hypothesis based on the theoretical framework and previous research:

H2: Competence has a positive effect on the financial accountability of Islamic boarding schools.

Islamic Boarding School Accounting Training on Financial Accountability

According to Poerwadar Minta in (Basri, 2015) what is meant by "training" is a condition that has become a habit for a person after undergoing a learning or teaching process. It is possible to draw conclusions that there are parts of the system that work together or are related to each other to help the training activity achieve its goals. This training activity involves various parties, including organizers, instructors, members, training programs and facilities that will help activities run well.

According to previous research (Yuliansyah, Yuliansyah, Fajar Gustiawaty Dewi, 2020), Islamic Boarding School Accounting Standards Training as a whole increases the level of knowledge and understanding of students by an average of 30%. According to pesantren (Asih Niati, Yohanes Suhardjo, Ratna Wijayanti, 2019), financial management training helps pesantren gain a better understanding of effective managers. Financial managers are responsible for their financial reports because there is a strong relationship between accounting training provided by pesantren and increased understanding of financial management. The following is a possible formulation of the hypothesis based on the theoretical framework and previous research:

H3: Islamic Boarding School Accounting Training has a positive effect on the financial accountability of Islamic boarding schools.

Research design

This study uses quantitative research with a sampling technique using a purposive sampling method so that a sample of 17 Islamic boarding schools in Rokan Hulu is obtained and uses a data collection technique using a questionnaire.

Table 1. The name of the pesantren that became the sample

Number	The name of the boarding school	Respondents
1	PP Hidayatul Mubtadin	4
2	PP Al-Kahfi	4
3	PP Hasanatul Barokah	4
4	PP Madrasatul Qur'an	4
5	PP Darul Ulum Tandun	4
6	PP An-najiyah	4
7	PP Al-Fatah	4
8	PP Darul Qur'an Darussalam	4
9	PP Khalid Bin Walid	4
10	PP Hidayatullah	4
11	PP Riyadul Ulum	4
12	PP As-shohwa Islamiyah	4
13	PP Al-Hasanah	4
14	PP Raudatussalam Rambah	4
15	PP Al Mifta Lil Ulum	4
16	PP Darussalamah Kabun	4
17	PP Yapita	4
Jumlah		68

Source: Primary Data Processed, 2023

3. Results and Discussion

Validity Test

Table 2. Pilot Test Validity Test Recapitulation

Variable	Indicator	Koefisien Korelasi	Significant Value	Conclusion
Understanding Islamic Boarding School Accounting (X1)	X1.1	0,701	0,000	Valid
	X1.2	0,765	0,000	Valid
	X1.3	0,528	0,000	Valid
	X1.4	0,786	0,000	Valid
	X1.5	0,812	0,000	Valid
	X1.6	0,776	0,000	Valid
	X1.7	0,763	0,000	Valid
	X1.8	0,725	0,000	Valid
	X1.9	0,783	0,000	Valid
	X1.10	0,725	0,000	Valid
	X1.11	0,197	0,223	Invalid
HR Competence (X2)	X2.1	0,766	0,000	Valid
	X2.2	0,517	0,000	Valid
	X2.3	0,614	0,000	Valid
	X2.4	0,556	0,000	Valid

	X2.5	0,672	0,000	Valid
	X2.6	0,809	0,000	Valid
	X2.7	0,740	0,000	Valid
	X2.8	0,738	0,000	Valid
	X2.9	0,805	0,000	Valid
	X2.10	0,701	0,000	Valid
	X2.11	0,658	0,000	Valid
	X3.1	0,665	0,000	Valid
	X3.2	0,717	0,000	Valid
	X3.3	0,717	0,000	Valid
	X3.4	0,752	0,000	Valid
Islamic Boarding School Accounting Training (X3)	X4.5	0,753	0,000	Valid
	Y.1	0,653	0,000	Valid
	Y.2	0,414	0,008	Valid
	Y.3	0,575	0,000	Valid
	Y.4	0,571	0,000	Valid
Islamic Boarding School Accounting Accountability (Y)	Y.5	0,551	0,000	Valid
	Y.6	0,361	0,022	Valid
	Y.7	0,663	0,000	Valid
	Y.8	0,451	0,003	Valid
	Y.9	0,624	0,000	Valid
	Y.10	0,623	0,000	Valid
	Y.11	0,404	0,010	Valid

Source: Primary Data Processed, 2023

Based on the table above, there is a research instrument that has a significance value of less than 5% and r count > r table so it can be concluded that the instrument is valid. And conversely, there is a significance value greater than 5% and r count < where r table so it can be concluded that the instrument is declared invalid.

Reliability Test

This test is carried out on question items that are included in the valid category. If Cronbach's Alpha (α) is greater than 0.70, the research data is considered very good and reliable to be used as input in the data analysis process. The results of the reliability test based on the Alpha Cronbach formula are obtained as follows:

Table 3. Rekapitulasi Uji Reabilitas Pilot Test

No.	Variable	Number of Items	Cronbach's Alpha	Information
1	Understanding Islamic Boarding School Accounting (X1)	11	0,879	Reliabel
2	HR Competence (X2)	11	0,889	Reliabel
3	Islamic Boarding School Accounting Training (X3)	5	0,770	Reliabel

4	Islamic Boarding School Accounting Accountability (Y)	11	0,740	Reliabel
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Source: Primary Data Processed, 2023

Based on the table, the Cronbach's Alpha value on Islamic Boarding School Accounting Understanding (X1) is 0.879, HR Competence (X2) is 0.889, Islamic Boarding School Accounting Training (X3) is 0.770, Islamic Boarding School Financial Accountability (Y) is 0.740. The results of these calculations can be concluded successively that the variables of Islamic Boarding School Accounting Understanding, HR Competence, Islamic Boarding School Accounting Training, and Islamic Boarding School Financial Accountability are Reliable.

Hypothesis test

In PLS statistical testing of each hypothesized relationship is carried out using a simulation. In this case, the bootstrapping method is carried out on the sample. Testing with Bootstrapping is also intended to minimize the problem of abnormal research data. The value of testing the hypothesis of this study can be shown in Table below:

Table 4. Path Coefficients Results

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
X1 -> Y	0.337	0.353	0.127	2.654	0.008
X2 -> Y	0.110	0.111	0.141	0.781	0.435
X3 -> Y	0.352	0.354	0.139	0.530	0.012

Source: Primary Data Processed, 2023

Table 5. Summary of Hypothesis Testing Results

	Hypothesis	Results	Information
H1	Understanding of Islamic Boarding School Accounting influences the Financial Accountability of Islamic Boarding Schools in Rokan Hulu Regency.	Koefesien Beta: 0.337 T-Statistic: 2.654 P-Values: 0.008	Accepted
H2	HR Competence influences the Financial Accountability of Islamic Boarding Schools in Rokan Hulu Regency.	Koefesien Beta: 0.110 T-Statistic: 0.781 P-Values: 0.435	Rejected
H3	Islamic Boarding School Accounting Training has an Influence on the Financial Accountability of Islamic Boarding Schools in Rokan Hulu Regency.	Koefesien Beta: 0.352 T-Statistic: 0.530 P-Values: 0.012	Accepted

Discussion

The following is a discussion of research results processed with smartPLS 4:

Understanding of Islamic Boarding School Accounting influences the Financial Accountability of Islamic Boarding Schools in Rokan Hulu Regency.

Based on the results of testing the first hypothesis, it can be concluded that the Islamic Boarding School Accounting Understanding variable has a significant positive effect on the Financial Accountability of Islamic Boarding Schools in Rokan Hulu Regency, so this hypothesis is accepted. This can be interpreted that the accountability carried out by Islamic boarding schools is influenced by Islamic boarding school accounting guidelines. The better the application of Islamic boarding school accounting guidelines will be able to increase the accountability of Islamic boarding schools (Biduri et al., 2019). This shows that Islamic boarding school accounting guidelines are a consideration for carrying out Islamic boarding school accountability. Islamic boarding school accounting guidelines provide a reference for recording that must be carried out at Islamic boarding schools so that Islamic boarding school financial reports are reliable, accountable and comparable. This causes financial reports to be used as a reference in decision making. The application of accounting standards provides financial reports that are more easily understood by stakeholders regarding the source and use of any funds obtained (Fathony & Fatimah, 2017).

Islamic boarding school accounting guidelines are accounting standards for Islamic boarding schools which have a positive influence on Islamic boarding school accountability. The results of this study are consistent with research conducted by (Fathony & Fatimah, 2017), (Ramdani & Agustina, 2019), (Veny Marlana, 2018) and (Nasution, 2019). However, the results of this study are inconsistent with research conducted by (Muchsini, 2010).

HR Competence influences the Financial Accountability of Islamic Boarding Schools in Rokan Hulu Regency.

Based on the results of testing the second hypothesis, it can be concluded that the HR Competency variable does not have a significant positive effect on the Financial Accountability of Islamic Boarding Schools in Rokan Hulu Regency, so this hypothesis is rejected. This means that an increase or decrease in HR Competence has no significant relationship with Islamic Boarding School Financial Accountability, because Islamic boarding school financial accountability is ideally presented naturally in accordance with understanding and insight into Islamic boarding school accounting guidelines so that Islamic boarding school finances can be accounted for. Some of the problems faced by Islamic boarding schools stem from the limited skills of the administrators. This includes inadequate supporting facilities and infrastructure, limited human resources in administration and other areas of the institution. The pesantren organization is still traditional. Financial difficulties are always a barrier and the curriculum is aligned with the life skills of students and society (Puruwati, 2019).

The results of this study are consistent with the results of research (Zulkifli, 2021) which found the same thing, namely human resource competence has no effect on accountability and is also in line with research (Husin, 2021) which found financial management accountability is not affected by employee competence or understanding of accounting standards. The results of this study are inconsistent with the results of research (Puruwati, 2019) finding that accountability is positively and significantly affected by human resource financial management skills. This finding is in line with (Suputra, 2018) who found that HR capacity has a significant and positive effect on accountability.

Islamic Boarding School Accounting Training has an effect on the Financial Accountability of Islamic Boarding Schools in Rokan Hulu Regency.

Based on the results of testing the third hypothesis, it can be concluded that the Islamic Boarding School Accounting Training variable has a significant positive effect on the Financial Accountability of Islamic Boarding Schools in Rokan Hulu Regency, so this hypothesis is accepted. This can be interpreted that the accountability carried out by Islamic boarding schools is influenced by Islamic boarding school accounting training. According to Poerwadar Minta in (Basri, 2015) what is meant by "training" is a condition that has become a person's habit after undergoing a learning or teaching process. It is possible to draw conclusions that there are parts of the system that work together or are related to each other to help the training activity achieve its goals. This training activity involves various parties, including organizers, instructors, members, training programs and facilities that will help activities run well so that the financial accountability of Islamic boarding schools is realized.

The results of this study are consistent with the results of research (Yuliansyah, Yuliansyah, Fajar Gustiawaty Dewi, 2020), the Islamic Boarding School Accounting Standards Training as a whole increases the level of knowledge and understanding of students by an average of 30%. According to Islamic boarding schools (Asih Niati, Yohanes Suhardjo, Ratna Wijayanti, 2019), financial management training helps

4. Conclusions

Understanding of Islamic Boarding School Accounting has a positive and significant effect on the Financial Accountability of Islamic Boarding Schools in Rokan Hulu Regency. This means that the better the understanding of Islamic boarding school accounting guidelines, the more financial accountability of Islamic boarding schools will increase. HR Competence has no significant positive effect on Financial Accountability of Islamic Boarding Schools in Rokan Hulu Regency. This means that an increase or decrease in HR Competence has no significant relationship with Islamic Boarding School Financial Accountability. Islamic Boarding School Accounting Training has a significant positive effect on the Financial Accountability of Islamic Boarding Schools in Rokan Hulu Regency. This means that an increase in Islamic Boarding School Accounting Training can influence and improve the Financial Accountability of Islamic Boarding Schools.

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