THE EFFECT OF HUMAN RESOURCE COMPETENCE AND CHARISMATIC LEADERSHIP ON FINANCIAL ACCOUNTABILITY AT ISLAMIC BOARDING SCHOOLS IN BIREUEN REGENCY

Fikri Rijal[1]. Damanhur Abbas[2] Naz'aina[3].
[123]*Program Magister Ilmu Manajemen, FEB, Universitas Malikussaleh Lhokseumaw, Indonesia*
Corresponding author: nazaina@unimal.ac.id

Abstract

This study examined and analyzed the effect of human resource competence and charismatic leadership on financial accountability in Islamic boarding schools in the Bireuen Regency. This study used primary and secondary data. The primary data was obtained by using a questionnaire to 98 respondents in Islamic boarding schools in Bireuen Regency, and the secondary data was obtained through online news, articles, and other news sources related to the required data. In addition, researchers also conducted observations. The data analysis method used was a structural method based on variance, namely Partial Least Square (PLS). The results showed that the competence of human resources and charismatic leadership positively influenced the financial accountability of Islamic boarding schools in the Bireuen Regency.

Keywords : ***Islamic Boarding School Financial Accountability, Charismatic Leadership, Human Resources.***

1. INTRODUCTION

Pesantren is a cultural center. Therefore, it is always worthy of discussion in various fields, for example; education, social change, multiculturalism, management, and so on (Zaini, 2016). The most important element of pesantren from an educational perspective is the ustad/teacher, as a human resource and also human capital (Bukit, 2017).

The practice of accountability is very much needed in every organization, including religious organizations such as Islamic boarding schools as a form of good corporate governance (Randa et al., 2011). When an organization's accountability is good, it will affect its transparency and will improve its organizational performance (Dubnick, 2005).

Even though Islamic boarding schools have shown their role so far, Islamic boarding schools still have to struggle to face various internal and external problems. These problems include the competence of human resources who manage the finances of Islamic boarding schools (Murdayanti & Purwita, 2019; Ahyar, 2020).

Human resources as a unit of human power in an organization and not just the sum of existing employees (Matindas, 2002). While the quality of human resources has a level of knowledge (knowladge), ability (skill) and willingness (ability) that can be shown by good human resources on the quality of the resulting performance (Ruky, 2003).

The majority of human resources owned by Islamic boarding schools work as teachers or lecturers. Islamic boarding schools still have few human resources that focus on accounting and finance (Murdayanti & Purwita, 2019). Islamic boarding schools have large enough human resources and if they are managed properly, they will be trusted by stakeholders so that they can develop properly and achieve independence.

Islamic boarding schools managed by kyai who have good managerial skills will be able to mobilize all the potential of students. Research from (Tucuan et al., 2014) states that there is a positive influence between leadership style and motivation. That is, the stronger the implementation and understanding of the leader, the better his work motivation and will increase accountability.

2. RESEARCH METHODS

The population in this study were 162 Islamic boarding schools in Bireuen Regency. The population characteristics (sampling frame) are Islamic boarding schools that are active and have more than 500 students. The increase is the large increase in the number of students owned by the pesantren, the problems regarding accountability are increasingly complex. Based on the sampling frame, the total population is 28 Islamic boarding schools. The sampling technique used is the census method. Respondents in this study were the leaders of Islamic boarding schools, teachers and staff of accounting and financial reports who were involved in the preparation of budgets and financial reports with a total of 84 respondents.

The data used in this study are primary data and secondary data. Primary data obtained by using a questionnaire that is distributing a list of questions to respondents. While secondary data is obtained through online news, articles and other news sources that are related to the required data. In addition, this researcher also conducted by observation (observation).

Data analysis was carried out using a variance-based structural method, namely Partial Least Square (PLS). PLS was chosen because the number of samples was less than 100 and did not require an assumption test. The model in PLS has a reflective latent variable. The reflective model is the indicator is seen as a variable that is influenced by the latent variable. This results in a change in one indicator will result in changes in other indicators in the same direction.

Table 1
Measurement Model Evaluation Criteria

Parameter Validity	Test	***Rule of Thumps***
Convergent Validity	*Loading Factor*	➢ 0,7
	Average Variance Extracted (AVE)	➢ 0,5
Discriminant Validity	*Cross Loading*	➢ 0,7 in one variable
	Akar AVE, korelasi Variabel laten (Fornell Lecker Criterion)	Square root of AVE > correlation of latent variables
Indicator Reliability	*Cronbach'Alpha*	0.7 for confirmatory research 0.6 – 0.7 is still acceptable for exploratory research
Internal Consistency Reliability	*Composite Reliability*	0.7 for confirmatory research 0.6 – 0.7 is still acceptable for exploratory research

Convergent validity test, which is a test to measure the level of accuracy of indicators or dimensions through measuring the magnitude of the correlation between constructs and latent variables. To measure convergent validity, the standardized loading factor and the Average Variance Extracted (AVE) value are used.

The standardized loading factor describes the magnitude of the correlation between each indicator and its construct. The loading factor value above 0.7 is stated as an ideal or valid measure as an indicator in measuring the construct. However, in the research development stage, a loading scale of 0.50 to 0.60 is still acceptable (Ghozali and Latan, 2015).

Average Variance Extracted (AVE) is the average percentage of variance scores extracted from a set of latent variables estimated through loading standardized indicators in the PLS algorithm iteration process. The rule of thumb required as a good model if the AVE of each construct is greater than 0.5, which means that 50% or more of the variance of the indicator can be explained.

Cronbach Alpha interprets the correlation between the created scale and all existing variable scales. Cronbach alpha coefficient (α) is a measuring tool that is in great demand in social science, namely an index that describes the reliability of a scale made with all existing variable scales. A value that can be said to be reliable when the alpha coefficient value is greater than or equal to 0.60.

Composite Reliability is a reliability test that measures the real reliability value of a variable. Ghozali and Latan (2015) state that a latent variable has high reliability if the composite reliability

value is above 0.70. The reliability test parameters of the PLS measurement model can be seen in the table below.

Structural Model Evaluation

Coefficient of Determination (R2)

Used to find out how much exogenous variables explain endogenous variables with the following criteria:

0<R2≤0.33 = low

0.34<R2≤0.66 = moderate

0.67<R2≤100 = height

Q-Square Predictive Relevant

Used to find out how much the overall PLS model explains endogenous variables with the formula

Q2= 1-((1-R12)(1-R22))1-Ri2))

Effect Size f-Square (f2)

Used to determine the size of the influence of each exogenous variable on endogenous variables with the following criteria:

0.02<f2≤0.15 = small

0.15<f2≤0.35 = moderate

F2≥ 0.35 = large

3. RESEARCH RESULTS AND DISCUSSION

3.1 Descriptive data analysis

Table 2
Descriptive Analysis

Question Items	N	Min	Max	Median	Mean	SD
Human Resources Competence	**98**	**3,67**	**5**	**5**	**4.500**	**0,510**
Charismatic Leadership	**98**	**3,28**	**5**	**4.62**	**4.49**	**0,510**
Financial Accountability	**98**	**3,87**	**5**	**5**	**4.53**	**0,501**

Based on table 2, the human resource competency variable has an average value of 4.5 and a standard deviation of 0.510. The average value of 4.5 which is lower than the median (5) indicates that according to respondents, the competence of human resources in Islamic boarding schools is still lacking. The charismatic leadership variable has an average value of 4.49 and a standard deviation of 0.510. The average value of 4.49 which is lower than the median (4.62) indicates that according to respondents, charismatic leadership in Islamic boarding schools is not optimal. The financial accountability variable has an average value of 4.53 and a standard deviation of 0.501. The average value of 4.53 which is lower than the median (5) indicates that according to the respondents, financial accountability in Islamic boarding schools is not optimal.

3.2 Assessing the Outer Model

Convergent validity

The indicator that measures the construct is said to be high if the value of the outer loading is greater than 0.7, but according to Ghozali and Latan (2015) for the initial assessment of the development of the measurement scale for the loading value of 0.5 to 0.6 is considered sufficient. In this study, the loading factor limit used is greater than 0.7.

Table 3
Outer loading

Variable	Indikator	Loading Factor
Human Resources Competence	KSDM1	0,952
	KSDM2	0,966
	KSDM3	0,951
	KSDM4	0,957
	KSDM5	0,891
	KSDM6	0,719
Charismatic Leadership	KK2	0,727
	KK3	0,743
	KK4	0,827
	KK5	0,891

	KK6	0,855
	KK7	0,847
	KK8	0,801
Financial Accountability	AK1	0,833
	AK2	0,932
	AK3	0,945
	AK4	0,957
	AK5	0,917
	AK6	0,923
	AK7	0,912
	AK8	0,869

Source: Processed data (2021)

Covergent validity can also be assessed with the Average Variance Extract (AVE), which is the average variance value of the overall indicators extracted from the latent variables. An indicator is declared to have convergent validity if the AVE value is 0.50. This means that the average variance of all indicators explained by the latent variable is at least 50%

Table 4
Average Variance Extract

Latent Variable	AVE
Financial Accountability (AK)	0,842
Charismatic Leadership (KK)	0,664
Quality of Human Resources (KSDM)	0,828

Source: Processed data (2021)

An indicator is declared to have discriminant validity if the loading factor of each indicator that measures the latent variable is greater than the cross loading value (the correlation of the indicator with other latent variables)

Table 5
Cross Loading

Indicator	Variable KK	Variable KSDM	Variable AK
KK2	**0,727**	0,365	0,403
KK3	**0,743**	0,440	0,441
KK4	**0,827**	0,482	0,383
KK5	**0,891**	0,543	0,487
KK6	**0,855**	0,685	0,602
KK7	**0,857**	0,608	0,698
KK8	**0,801**	0,710	0,803
KSDM1	0.673	**0,952**	0,761
KSDM2	0,691	**0,966**	0,784
KSDM3	0,628	**0,951**	0,755
KSDM4	0,695	**0,957**	0,787
KSDM5	0,611	**0,891**	0,712
KSDM6	0,539	**0,719**	0,659
AK1	0,730	0.702	**0,883**
AK2	0,674	0,693	**0,992**
AK3	0,651	0,740	**0,945**
Ak4	0,657	0,776	**0,957**
AK5	0,638	0,715	**0,917**
AK6	0,650	0,802	**0,923**
Ak7	0,607	0,784	**0,912**
AK8	0,649	0,806	**0,869**

Source: Processed data (2021)

Based on table 5, each indicator in each research variable has a cross loading value greater than the correlation value of the indicator with indicators on other variables, so that each indicator used in this study has a fairly good discriminatory validity.

In addition to looking at the value of cross loading, discriminatory validity can also be seen from the Fornell Lecker Criterion value (root AVE (Average Variance Extracted) vs correlation between latent variables) the value must be greater than 0.5.

Table 6
Fornell Lecker Criterion

Latent Variable	AK	KK	KSDM
AK	**0,918**		
KK	0,716	**0,815**	
KSDM	0,822	0,705	**0,910**

Source: Processed data (2021)

3.3 Composite Reliability and Cronbach's Alpha

The construct reliability test was carried out using the composite reliability measure and Cronbah's Alpha. The p[p[testing criteria if the composite reliability value 0.70 or Cronbah'Alpha 0.60 is declared the construct to be reliable.

Table 7
Composite Reliability and Cronbach's Alpha

Latent Variable	Composite Reliability	Cronbach"s Alpha
AK	0,977	0.973
KK	0,932	0,919
KSDM	0,966	0,956

Source: Processed data (2021)

Based on table 7, it can be seen that the Composite Reliability value of the three variables is greater than 0.70. Thus the indicators that measure the AK, KK and KSDM variables are declared reliable. Meanwhile, the value of Cronbach's Alpha for the three variables is greater than 0.60. So that the indicators that measure the AK, KK and KSDM variables are declared reliable.

3.4 Inner Model Test

Structural Model Test

Testing Evaluation of the structural model is carried out to determine the level of accuracy of the structural model in relation to the predictions to be made. This test is carried out by looking at the Coefficient of Determination (R2) , the value of Q-Square predivtive relevance (Q2), and Effect Size (f2)

Table 8
Result of R Square

Latent Variable	R Square	Adjusted R Square
Financial Accountability (AK)	0,713	0,707

Source: Processed data (2021)

Based on table 8, it is known that the R2 of the AK variable is 0.713 or 71.3%. This shows that the diversity of the AK variable can be explained by the KK and KSDM variables of 71.3%. While the remaining 28.7% is the contribution of other variables that are not included in this model

Q-Square predictive relevance

Used to find out how much the exogenous variable as a whole explains or represents the endogenous variable. Q-Square predictive relevance calculated manually.

$Q^2 = 1- (1-R^2)$
$Q^2 = 1- (1- 0,713)$
$Q^2 = 1- 0,287$
$Q^2 = 0,713$

Based on the calculation above, it is known that the Q-Square predictive value (Q2) is worth 0.713 or 71.3%. This shows that the diversity of the AK variable can be explained by the KK and KSDM variables of 71.3% or in other words the contribution of the KK and KSDM variables to the AK variable is 71.3%. While the remaining 28.7% is the contribution of other variables that are not included in this model.

f-Square

Used to determine whether the exogenous variable has a large, large or small effect on the endogenous variable

Table 9
f-Square

	AK
AK	
KK	0,129
KSDM	0,696

Source: Processed data (2021)

Based on table 9, it is known that the effect of KSDM produces f2 of 0.696. This shows that the KSDM variable has a large influence on the AK. Then the effect of the KK variable on Ak produces f2 of 0.129. This shows that KK has little effect on AK.

3.5 Hypothesis test

Structural model hypothesis testing is used to test the effect of exogenous variables on endogenous variables. Hypothesis testing (significance) was carried out using t-test statistics by applying the resampling (bootstrapping) method to obtain stable t-test statistics.

Table 5.10
Hypothesis test

Konstruk	Original sample	Tsat	p-values	conclusion
KK - Ak	0,271	3,295	0,001	H1 accepted
KSDM - Ak	0,631	6,510	0,000	H1 accepted

Source: Processed data (2021)

Hypothesis Testing 1

Based on table 5.10 it can be seen that the statistical T value of the influence of KK on Ak is 3.295 > 1.96 and p value is 0.001 < 0.005 with a coefficient of 0.271. This means that charismatic leadership has a positive and significant effect on financial accountability.

Hypothesis Testing 2

Based on table 5.10, it can be seen that the statistical T value of the effect of KSDM on AK is 6.510 > 1.96 and p value is 0.000 < 0.005 with a coefficient of 0.631. This can be interpreted that KSDM has a positive and significant effect on AK so that the Ha2 hypothesis is accepted.

4. CONCLUSION

Based on the results of data analysis that has been carried out, the conclusions of this study are as follows: Charismatic leadership has a significant positive effect on financial accountability. This means that the better the charismatic leadership, the better the financial accountability of Islamic boarding schools in Bireuen Regency. Human resource competence has a significant positive effect on financial accountability. This means that the higher the competency possessed by the members of the Islamic boarding school, the higher the financial accountability of the Islamic boarding school in Bireuen Regency.

To Islamic Boarding Schools in Bireuen Regency to apply more charismatic leadership so that they become role models for their members and are able to motivate their members to work optimally in achieving organizational goals. Improving the competence of its members so that they are able to increase the accountability of Islamic boarding schools to the maximum. Improvements can be made by providing education and training on financial reports that are provided continuously. In addition, providing assistance in the financial management of Islamic boarding schools including the preparation of financial reports for Islamic boarding schools in accordance with PSAK.

For further research, it is possible to expand the research location to other Islamic boarding schools in the province of Aceh, outside the province of Aceh and outside the island of Sumatra and can compare them and add other variables such as the benefits of information technology, collaboration between institutions.

REFERENCES

Ahyar, M. K. (2020). *Tantangan Pondok Pesantren Menuju Lembaga Pendidikan Islam yang Akuntabel*. JIFA (Journal of Islamic Finance and Accounting), 3(1).

Allama, A. "*Pengaruh motivasi kerja islam dan budaya kerja islam terhadap produktivitas kerja karyawan baitul mal wat tamwil (BMT) di kudus*" (Skripsi IAIN Walisongo, Semarang 2012), 69.

Azmi, Muhammad F. (2015). *"Analisis Pengaruh Dana Pihak Ketiga, Tingkat Bagi Hasil, Sertifikat Wadiah Bank Indonesia Terhadap Pembiayaan Pada Bank Syariah".* Jurnal Akuntansi dan Bisnis. Vol.28 No.1. Hlm 175-184.

Bukit, B. dkk., *Manajemen Sumber Daya Manusia*, (Yogyakarta: Zahir Publishing, 2017),2.

Dubnick, M. (2005). *Accountability and the Promise of Performance: In Search of the Mechanisms*. Performance & Management Review (3). 76-417.

Ghozali, I & Latan, Hengky. (2015). *Partial Least Squares Konsep, Teknik dan Aplikasi Menggunakan Program SmartPLS 3.0.* Badan Penerbit, Universitas Diponegoro Semarang.

Hair, J. F., Hult, G. T. M, Ringle ,Christian M., Sarstedt, Marko. (2014). *A Primer on Partial Least Squares Structural Equation Modelling (PLS-SEM).* Los Angeles: SAGE Publication Ltd.

Haryono, Siswoyo. (2017). *Metode SEM untuk Penelitian Bisnis: AMOS, LISREL, PLS.* Luxima Metro Media: Jakarta.

Hwang, K. 2013. *The Impact of Accountability and Accountability Management on Performance at the Street Level*. Disertasi. Virginia Polytechnic Institute and State University. Blacksburg.

Indriasari,(2008) *Pengaruh Keselamatan dan Kesehatan Kerja (K3) Terdapat Kinerja Karyawan* (Studi pada PT.Surabaya Agung Industri Pulp & Kertas.

Matindas, dan Rudolf, W. (2002). *Manajemen SDM Lewat Konsep Ambisi, Kenyataan, dan Usaha.* Edisi II. Jakarta: Grafiti.

Murdayanti, Y., & Puruwita, D. (2019). Kompetensi Sdm Keuangan dan Akuntabilitas Pesantren. *Jurnal Akuntansi, Ekonomi dan Manajemen Bisnis*, *7*(1), 19-29.

Nikmatuniayah. (2014). *Penerapan Teknologi Laporan Kuangan berdasarkan SAK ETAP dan PSAK 45 IAI pada Yayasan Daruttaqwa Kota Semarang.* Prosiding SNA PP: Sosial. Ekonomi. dan Humaniora.

Pratiwi, A., & Sudaryanto, A. (2018). *Acceptance of music stimulation therapy for auditory hallucination patients.* Indonesia Nursing Journal of Education and Clinic (INJEC), 2(1), 97-102. http://dx.doi.org/10.24990/injec.v2i1.17.

Randa, F.,Triyuwono, L.,Ludigdo, U.,& Sukoharsono, E.G.(2011) Studi Etnografi; *Akuntabilitas Spiritual pada Organisasi Gereja Khatolik yan Terinkulturasi Budaya Lokal.* Juranal Akuntansi Paradigma, 2(1), 35-51. Diambil dari http://jurnal.ummuhjember.ac.id/index.php/sncp/artikel/view/2018.

Robbins, Stephen P. Dan Timothy A. Judge. (2013). *Organizational Behavior.* Edisi 15, United States of America: Pearson.

Ropiyantie, Devi. 2012. *Pengaruh Kompetensi Sumber Daya Manusia dan Penerapan Sistem Akuntansi Keungan Daerah terhadap Kualitas laporan Keuangan Daerah* (Survei pada Organisasi Perangkat Daerah (OPD) Kabupaten Tasikmalaya). Jurnal Accounting. Vol 1, No. 1.

Ruky, A.S. (2003). *Sumber Daya Manusia Berkualitas Mengubah Visi Menjadi Realitas: Pendekatan Micro Praktis untuk Memperoleh dan Mengembangkan Sumber Daya Manusia Berkualitas dalam Organisasi*. Jakarta: PT. Gramedia Pustaka Umum.

Seftyono, C., N. Arumsari, E. Arditama, M. Luthfi. 2016. *Kepemimpinan Desa dan Pengelolaan Sumber Daya Alam Aras Lokal di Tiga Desa Lereng Gunung Ungaran*, Jawa Tengah. Jurnal Ilmu Pemerintahan 6(2): 60-70.

Siti anisah, "*Pengaruh Motivasi Kerja Islami Dan Pelatihan Kerja Terhadap Kinerja Karyawan Di BMT Harapan Ummat Kudus.Jurusan Syariah Dan Ekonomi Islam*". (Skripsi Ilmu Ekonomi Syariah Sekolah Tinggi Agama Islam Negeri, Kudus 2014), 44.

Sugiyono, 2013, *Metodelogi Penelitian Kuantitatif, Kualitatif Dan R&D.* (Bandung: ALFABETA).

Sulistyani, A.T. 2011.*Memahami Good Governance: Dalam Perspektif Sumber Daya Manusia*. Gava Media. Yogyakarta.

Tucuan, R. J. A., W. G. Supartha, dan I. G. Riana. (2014). *Pengaruh Kepemimpinn Transformasional teerhadap Motivasi dan Kinerja Karyawan.* E-jurnal Ekonomi dan Bisnis Universitas Udayana. 3(9). 533-550.

Usman, M. Idris. 2013. *Pesantren sebagai Lembaga Pendidikan Islam*. *Jurnal Al Hikmah.* Vol. XIV no. 1. 101-119.

Zaini, A. *Manajemen Sumber Daya Manusia (Msdm) Da'i Melalui Pelatihan Dalam Pengembangan Dakwah Islam*, (Tadbir Vol. 1, No. 1, Juni 2016), 41.