

THE INFLUENCE OF UNDERSTANDING ACCOUNTING STANDARDS, TRANSPARENCY, ACCOUNTABILITY, AND INFORMATION TECHNOLOGY ON IMPLEMENTATION OF PRESENTATION OF FINANCIAL REPORTS BASED ON ISLAMIC BOARDING SCHOOL ACCOUNTING GUIDELINES

Hendra Raza¹, Sajida Khairullah², Rico Nur Ilham³

¹Faculty of Economics and Business, Universitas Malikussaleh

Corresponding E-mail: hendra.raza@unimal.ac.id

Abstract

This study aims to examine the effect of human resource competence (HR), transparency, accountability, and information technology as independent variables, and the presentation of Islamic boarding school accounting-based financial reports as the dependent variable on the dayah in Lhokseumawe City. This type of research includes quantitative research. The population in this study amounted to 68 dayah. The sampling technique used purposive sampling, namely the technique of determining the sample with certain considerations and using the slovin formula so that the sample was 40 dayah. Methods of data collection is done by distributing questionnaires. The analytical method used is multiple linear regression analysis technique with SPSS 26. The results show that simultaneously, competence of human resources (HR), transparency, accountability and information technology influence the presentation of Islamic boarding school accounting-based financial reports. Partially, the variable human resources (HR) has a positive and significant effect on the presentation of Islamic boarding school accounting-based financial reports, while the transparency variable has no effect on the presentation of Islamic boarding school accounting-based financial reports, while accountability and information technology have both a negative and a significant positive effect on the presentation Islamic boarding school accounting-based financial reports.

Keywords: *Competence of Human Resources (HR), Transparency, Accountability, Information Technology and Islamic Boarding School Accounting-Based Presentation of Financial Statements*

1. INTRODUCTION

Islamic boarding schools are an example of a non-profit organization. A non-profit organization is an agency that does not seek profit or profit when operating (Julianto, 2017). Islamic boarding schools are non-profit entities and have an important role in the development of progress in Indonesia, proven by the birth of scientists, warriors, leaders, bureaucrats and others. Islamic boarding school finances are relatively large in value, in fact most of the Islamic boarding school's major assets are permanent endowments in the form of land. The most important aspect in reporting is the financial aspect and recording activities until a financial report is issued which of course has a significant impact on the sustainability of an Islamic boarding school's operational activities where this recording requires a tool, namely accounting knowledge (Suherman, 2019). With this, BI collaborates with IAI to issue Islamic Boarding School Accounting Guidelines (PAP) (Azmi, 2019). Currently, Islamic boarding schools have become educational institutions with an education system that is increasingly in demand by people in Indonesia. Data obtained from the Islamic boarding school management at the Ministry of Religion currently has around 26,000 Islamic boarding schools in Indonesia with a total of 4 million students. Most Islamic boarding

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schools still use manual or simple recording methods in their financial recording process. Only a very few Islamic boarding schools use financial recording and reporting in accordance with generally applicable accounting standards. Bank Indonesia and the Indonesian Institute of Accountants have issued an accounting guidebook for Islamic boarding schools in May 2018. This guidebook is a collection of two accounting standards that should be used as a basis for preparing financial reports in Islamic boarding schools. (Suherman, 2019).

Minister of Religion Regulation Number 3 of 1979 classifies Islamic Boarding Schools into:

1. Type A Islamic Boarding School, namely Islamic boarding school with students studying and living in the boarding school environment with teaching that takes place traditionally (wetonan or sorogan system).
2. Type B Islamic Boarding School, namely Islamic boarding schools that provide classical teaching and application teaching by kyai, given at certain times. Santri live in the dormitory area of the Islamic boarding school.
3. Type C Islamic Boarding School, namely the Islamic boarding school is only a dormitory while the students study outside (in madrasas or other public schools), the kyai only supervises and guides the students.
4. Type D Islamic Boarding School, namely an Islamic boarding school that operates an Islamic boarding school system and at the same time a school or madrasa system. (Romli, 2018).

So Islamic boarding schools as a reporting entity are Islamic boarding schools that have a legal entity in the form of a foundation. Some of the obstacles faced by Islamic boarding schools are caused by the limited ability of their managers to process funds, including limited human resources (HR) in managing financial needs, inadequate facilities and infrastructure as well as available information technology and a curriculum that is oriented towards the life skills of students and the community. (Murdayanti & Puruwita, 2019). Factors that influence the implementation of presenting Islamic boarding school financial reports in this research are understanding accounting standards, transparency, accountability and information technology. Apart from that, it is also necessary to use information technology to improve the quality of Islamic boarding school financial reports. The use of information technology is a need that must be met, to help manage data more quickly, effectively and efficiently (Zubaidi, 2019). Information technology can increase the productivity of Islamic boarding school performance because information technology produces accurate information.

Apart from that, the factor that is the subject that influences the relationship discussed in this research is transparency. Transparency relates to organizational information that is easily accessible to interested parties, easy to understand, clear and correct, including financial, program and work information. (Khodijah & Yustini, 2022). Furthermore, another factor that influences the relationship between presenting Islamic boarding school financial reports is that accountability is a form of responsibility to explain what actions the Islamic boarding school has carried out in carrying out the budget and activities concerned to interested parties.

Based on the background of the problem, the problem can be formulated as follows:

1. Does understanding accounting standards affect the presentation of Islamic boarding school financial reports?
2. Does transparency affect the presentation of Islamic boarding school financial reports?
3. Does accountability affect the presentation of Islamic boarding school financial reports?

4. Does information technology influence the presentation of Islamic boarding school financial reports?

2. LITERATURE REVIEW

2.1 Stewardship Theory

According to Donaldson and Davis (1991) in Anton (2010) Stewardship describes that there is no situation where management is motivated for individual goals but is more focused on the main goal, namely the interests of the organization. Stewardship theory is built on philosophical assumptions about human nature, namely that in essence humans can be trusted, can act responsibly, have integrity and are honest towards other parties. Creating success in an Islamic boarding school can be achieved by maximizing the utility of principals and management. Stewardship theory can be applied in accounting research for public sector organizations such as non-profit and other for-profit organizations (Fina, 2018).

2.2 Islamic boarding school

According to IAI and Bank Indonesia in 2018, Islamic boarding schools are Islamic educational institutions with a dormitory or boarding system, where the kyai/ustad is the central figure, Islamic religious teaching under the guidance of the cleric is followed by the students as the main activity, and the mosque is the center of activities that animate them. Pesantren as a reporting entity is a pesantren that has a legal entity in the form of a foundation.

2.3 Islamic Boarding School Accounting Guidelines (PAP)

The main reference for preparing Islamic boarding school financial reports is the SAK ETAP issued by the IAI Financial Accounting Standards Board. The Islamic Boarding School Accounting Guidelines (PAP) were prepared using references including:

- a. SAK ETAP issued by the IAI Financial Accounting Standards Board.
- b. Sharia PSAK and ISAK.

2.4 Understanding of accounting standards

Human Resources (HR) are an important factor in creating quality financial reports. The success of an institution/entity is not only influenced by the human resources it has but its understanding of human resource accounting standards. Understanding HR accounting standards has a very important role in implementing, planning and controlling the entity concerned.

2.5 Transparency

Transparency and accountability are the human rights of every human being (Lubis, 2017). According to Republic of Indonesia Government Regulation no. 24 of 2005 concerning Government Accounting Standards explains that financial transparency is open and honest financial information for the public based on the consideration that the public has the right to know the government's accountability in managing the resources it regulates and its compliance with statutory regulations.

2.6 Accountability

Accountability is the obligation of someone entrusted to manage public resources, to answer matters relating to fiscal, managerial and program or activity accountability. (Murdayanti & Puruwita, 2019).

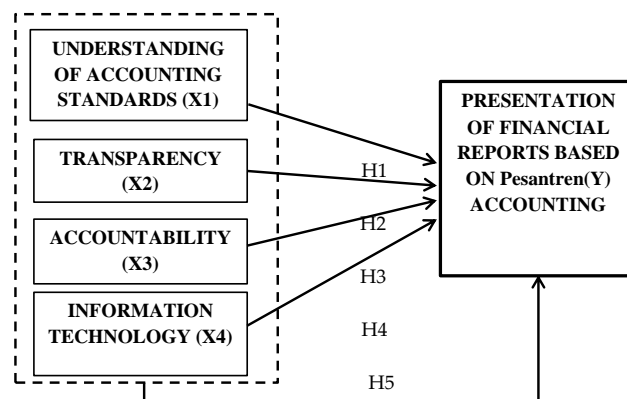


Figure 1 Conceptual framework

3. RESEARCH METHODS

3.1 Population and Sample

The population in this study is Islamic boarding schools domiciled in Lhoseumawe City, namely 68 dayah.

The sampling technique used was purposive sampling. The sampling technique uses the purposive sampling method, namely selecting selected samples according to the research criteria. The criteria are that the party in managing the Dayah is the Dayah leader.

The desired sample target is with the following criteria:

- The respondent lives in the Lhokseumawe City government Islamic boarding school.
- Respondents are the parties who manage Islamic boarding schools in Lhokseumawe City.

Based on considerations in the field, the number of samples taken in this research was 40 Dayah samples obtained by purposive sampling which can represent the total population in the study and by using the Slovin formula.

3.2 Operational Definition of Research Variables

Presentation of Financial Reports Based on Islamic Boarding School Accounting Guidelines (Y). PSAK 45 is an accounting standard for presenting relevant information to meet the interests of donors, creditors, organizational members and other parties who provide resources to non-profit organizations. The characteristics of the quality of financial reports are normative measures that must be realized in order to reach decisions. Measures of the quality of financial reports are clear, relevant and according to standards.

3.3 Understanding of accounting standards (X1)

The ability of human resources to carry out their duties to provide financial reports must be equipped with skills in processing accounting data, adequate knowledge and good abilities.

3.4 Transparency (X2)

Government transparency (openness) in providing information related to public resource management activities to parties who need information, including information about finances and other information that will be used for decision making by interested parties.

3.5 Accountability (X3)

In carrying out its duties, the manager must be accountable for the public funds entrusted to him and related to this, have discipline, namely that financial reports are presented on time and have a quick response.

3.6 Information Technology (X4)

Financial managers in organizations use tools in the form of computerized media in carrying out their duties in presenting financial reports.

4. RESEARCH RESULTS

4.1 Validity test

According to Ghozali (2016:45) validity tests are used to measure whether a questionnaire is valid or not. Data validity can be measured by comparing r_{count} with r_{table} (r product moment), where if: (1). If r_{count} is positive and $r_{count} > r_{table}$, then the item or variable is valid; (2). If r_{count} is not positive and $r_{count} < r_{table}$, then the item or variable is invalid. So to determine the t table value, it is determined with a significance level of 5% or above 0.05 with a degree of validity $df = (n-2)$ where n is the number of respondents (Ghozali, 2011), then $df = 40-2 = 38$, with a significant level 5% obtained the figure in the table $r = 0.320$.

For the variable understanding of accounting standards (X1), the lowest calculated r value was obtained, namely 0.516, for the transparency variable (X2), the lowest calculated r value was obtained, namely 0.785, while for the accountability variable, the lowest calculated r value was obtained, namely 0.593 and the information technology variable obtained the lowest calculated r value, namely 0.710. Meanwhile, the Islamic Boarding School Accounting-Based Financial Report Presentation variable (Y) obtained the lowest calculated r value, namely 0.622. This shows that each questionnaire statement is valid and can be trusted for collecting research data.

4.2 Reliability Test

According to Ghozali (2016), a reliability test is a test used to measure a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable if a person's answers to the questions are consistent or stable. Reliability testing in this research is by using the following alpha formula:

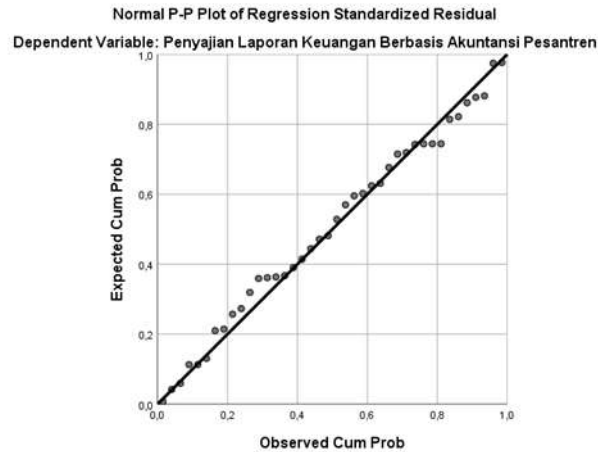
1. If the Croanbach alpha result value is > 0.60 , then the item or variable is reliable.
2. If the Croanbach alpha result < 0.60 then the item or variable is not reliable.

Based on the results of reliability testing, the lowest Cronbach alpha value for variable X1 was obtained, namely 0.756, which is greater than the Cronbach alpha cutoff value of 0.6. So it can be concluded that all research variables are declared reliable, so the data from the questionnaire used in this research is worthy of further testing.

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4.3 Classic assumption test



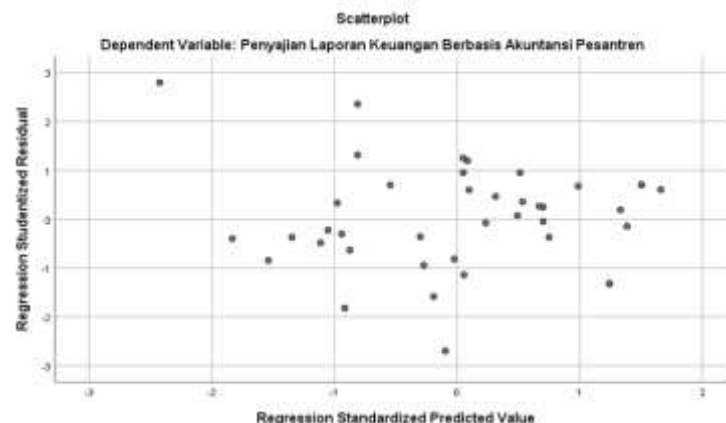
a) Normality test

According to Ghoali (2016), the Normality Test functions to test whether in a multiple linear regression model the independent variable and the dependent variable both have a normal distribution or not. The condition for normality in the one-sample Kolmogorov-Smirnov test is that if the KS value is above the significance level of 0.05, then it states that the distribution pattern is normal. In this research, the Asymp value was obtained. Sig. (2-tailed) of 0.200. So it can be concluded that the residual values of all variables are normally distributed and the regression model includes the assumption of normality.

b) Multicollinearity Test

According to Ghazali (2016:57), the multicollinearity test functions to test a model whether in a regression model a correlation is found between the independent variables. The multicollinearity test uses tolerance values and VIF (variant inflation factor). With the provision of; if the tolerance value is > 0.10 and $VIF < 10$. The results of the multicollinearity test on 4 independent variables then obtained the tolerance value of the four variables $>$ tolerance value 0.10 and VIF value < 10 , then it can be concluded that in the regression model there is no multicollinearity interference between independent variable.

c) Heteroscedasticity Test



The scatterplot graph above states that the points do not form a particular pattern or there is no clear pattern and the points are spread above and below zero on the Y axis, so it can be concluded that in the regression model there is no heteroscedasticity.

4.4 Model Test

1. Determination Coefficient Test (R²)

From the results of data processing, the Adjusted R Square value was obtained at 0.174 or 17.4%. This value states that the contribution of the four independent variables to the dependent variable is 17.4%, and the remaining 82.6% is influenced by other variables or confounders (error term).

2. Multiple Linear Regression Analysis

From the results of multiple linear analysis, the following multiple linear regression equation is obtained:

$$Y=17.119+0.586$$

From the equation above it can be interpreted that:

- The constant value of 17.119 states that the independent variable is zero (0), meaning that the presentation of Islamic boarding school accounting-based financial reports is a constant of 17.119.
- The coefficient for understanding human resource accounting standards is 0.586, indicating that every time there is an increase of one unit in understanding human resource accounting standards, it will result in a decrease in the presentation of Islamic boarding school accounting-based financial reports, namely 0.586 with the assumption that other variables are constant.
- The transparency coefficient of 0.124 shows that every time there is an increase of one unit of transparency, it will result in a decrease in the presentation of Islamic boarding school accounting-based financial reports, namely 0.124 assuming other variables are constant.
- The accountability coefficient of -0.129 indicates that every time there is an increase of one unit of accountability, it will result in a decrease in the presentation of Islamic boarding school accounting-based financial reports, namely -0.129 assuming other variables are constant.
- The information technology coefficient of -0.183 states that every time there is an increase of one unit of information technology, it will result in a decrease in the presentation of Islamic boarding school accounting-based financial reports, namely -0.183 with the assumption that other variables are constant.

5. DISCUSSION

a. The Influence of the Variable Understanding accounting standards (X₁) on the Presentation of Islamic Boarding School Financial Reports

The partial test results (t test) show an understanding of human resource accounting standards, namely a t value of 2.503 > t table 2.030 with a significant value of 0.017 < 0.05. Understanding human resource accounting standards has a significant effect on the presentation of Islamic boarding school accounting-based financial reports. The regression coefficient value is

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0.586 or the coefficient shows a positive value. This means that if there is an increase in understanding of human resource accounting standards, the presentation of Islamic boarding school accounting financial reports will increase, and conversely, if there is an increase, the level of presentation of Islamic boarding school accounting-based financial reports will increase. This research is in line with research by Wahyu Aswandi (2020) which states that the results of testing the influence of understanding human resource accounting standards on the presentation of financial reports based on Islamic boarding school accounting. It can be concluded that understanding human resource accounting standards has an effect on the presentation of financial reports.

b. The Influence of the Transparency Variable (X2) on the Presentation of Islamic Boarding School Financial Reports

From the regression results it is known that the transparency variable has a negative effect on the presentation of Islamic boarding school financial reports. These results indicate that transparency is not a variable that can support the presentation of financial reports at Islamic boarding schools in Lhokseumawe City. These results indicate that in general Islamic boarding schools have not reported their finances in accordance with applicable regulations. Because in practice, according to Islamic boarding school accounting guidelines, Islamic boarding school financial reporting is not evenly distributed in all regions.

The results of this research confirm the results of research conducted by Khodijah and Yustini (2022) which found that transparency does not affect the reliability of financial reporting.

c. The Influence of the Accountability Variable (X3) on the Presentation of Islamic Boarding School Financial Reports

Based on the results of the previous hypothesis test which rejected that accountability has an effect on the presentation of financial reports of non-profit organizations, it can be stated that accountability has no effect on the presentation of Islamic boarding school accounting-based financial reports in Lhokseumawe City. The results of this research are similar to the results of research from Khodijah and Yustini (2022) who found that accountability had no effect on the presentation of Islamic boarding school accounting-based financial reports, either directly or as a mediator. This result may be caused by the management of the Islamic boarding school, the information and communication being unclear. Islamic boarding schools have prepared monthly and annual financial reports, but they have not been prepared in accordance with accounting standard guidelines. Islamic boarding schools must report funds provided by donors responsibly in accordance with Islamic boarding school financial reporting accounting guidelines, however, most of the Dayah in Lhokseumawe City have not reported their finances in accordance with applicable regulations.

d. The Influence of Information Technology Variables (X4) on the Presentation of Islamic Boarding School Financial Reports

From the regression results it is known that the information technology variable has a negative effect on the presentation of Islamic boarding school financial reports. These results indicate that information technology is not a variable that can support the presentation of financial reports at Islamic boarding schools in Lhokseumawe City.

These results indicate that in general Islamic boarding schools do not have complete computer equipment and have not optimized the use of technology. Another thing that causes information technology to have a negative effect on the presentation of Islamic boarding school financial reports is that the financial managers who are respondents in this study are not yet fully capable of operating computers or do not have sufficient skills in using applications to help make financial reports. The results of this research confirm the results of research conducted by Wahyu Aswandi in research on the Influence of Understanding HR accounting standards, Utilization of Accounting Information Technology and Supervision on the Quality of Public Sector Financial Reports (Empirical Case Study of Non-Profit Organizations in the City of Padang), which found that the use of information technology does not influence the reliability of financial reporting.

6. CONCLUSIONS

- a. The variable understanding human resource accounting standards shows that the t value is $2.503 > t \text{ table } 2.030$ with a significant value of $0.017 < 0.05$, partially having a positive effect and significantly influencing the presentation of Islamic boarding school accounting-based financial reports. This means that if there is an increase in understanding of human resource accounting standards, then the presentation of Islamic boarding school financial reports in Lhokseumawe City will increase, and conversely, if there is a decrease, the presentation of Islamic boarding school financial reports will decrease. This is because Islamic boarding schools that have an understanding of human resource accounting standards can overcome the risks that occur.
- b. The transparency variable shows that the t value of $0.435 < t \text{ table } 2.030$ with a significant value of $0.666 > 0.05$ partially has a negative effect on the presentation of Islamic boarding school accounting-based financial reports. Thus, it is concluded that Islamic boarding school financial managers who work at Islamic boarding schools in Lhokseumawe City have not fully reported their finances in accordance with applicable regulations. Because in practice, according to Islamic boarding school accounting guidelines, Islamic boarding school financial reporting is not evenly distributed in all regions.
- c. The accountability variable shows that the t value of $-0.543 < t \text{ table } 2.030$ with a significant value of $0.590 > 0.05$ partially has a negative effect on the presentation of Islamic boarding school accounting-based financial reports. Therefore, it can be concluded that the Islamic boarding school management in Lhokseumawe City has prepared monthly and annual financial reports, but has not prepared them in accordance with accounting standard guidelines and has not reported its finances in accordance with applicable regulations.
- d. The information technology variable shows that the t value is $-0.749 < t \text{ table } 2.030$ with a significant value of $0.459 > 0.05$, partially having a negative effect on the presentation of Islamic boarding school accounting-based financial reports. Therefore, information technology is not a variable that can influence the presentation of financial reports at Islamic boarding schools in Lhokseumawe City.

7. SUGGESTION

1. In the variable understanding accounting standards, the author's suggestion is that Islamic boarding schools must provide experts in the field of accounting so that financial reports are prepared in accordance with Islamic boarding school accounting guidelines.
2. In the transparency variable, the author's suggestion is that Islamic boarding schools must be more honest and open about financial information in order to increase public trust.

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3. In the accountability variable, the author's suggestion is to increase accountability for Islamic boarding school financial reports in order to achieve the set goals.
4. In the information technology variable, the author's suggestion is that Islamic boarding schools can take advantage of currently developing technology to make it easier to record financial reports.
5. It is hoped that future researchers will expand the scope of research objects, so that they can increase the number of samples and respondents.
6. For future research, it is recommended to add other variables that influence the value of financial report information such as company size, internal control and supervision.
7. With the results of this research, it is recommended that non-profit organizations in the form of foundations in Lhokseumawe City improve the quality of their financial reports by providing training. Furthermore, it is recommended to take advantage of the rapid development of information technology, especially in the field of accounting.

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