THE INTERNATIONAL JOURNAL OF BUSINESS & MANAGEMENT

Improving the Quality of Financial Reports through Designing a Prototype of Islamic Boarding School Accounting in Medan, Indonesia

Hasbiana Dalimunthe

Lecturer, Faculty of Economics and Business, Universitas Medan Area, Indonesia

Ilham Ramadhan Nasution

Lecturer, Faculty of Economics and Business, Universitas Medan Area, Indonesia

Wan Rizca Amelia

Lecturer, Faculty of Economics and Business, Universitas Medan Area, Indonesia

Atika Rizki

Lecturer, Faculty of Economics and Business, Universitas Medan Area, Indonesia

Abstract:

Islamic boarding school is the educational institutions with dormitory systems or huts that have complex learning. An increasing growth of Islamic boarding school establishment has become a special concern for various parties who want to advance the quality of it. One of the characteristics of an advanced boarding school is the quality of good management and supports the creation of good governance. The ability to manage the process of recording and reporting financial transactions is the most important thing in the process of improving governance, so as to increase transparency for all donors for the long term. This study aims to provide solutions to Islamic boarding schools in improving the quality of financial statements, through the design of Islamic boarding school prototypes based on SAK-ETAP accounting standards. Samples used purposive sampling as many as 6 (six boarding schools), namely 35 respondents. The study uses multiple linear regression analysis as the data analysis techniques and using the classic assumption test through the SPSS program application. The results showed that budget planning, financial administration, and the application of information technology have significant effects on the application of accounting in Islamic boarding school. All three variables have a significant influence on boarding school accounting.

Keywords: Islamic Boarding School, application of islamic boarding school accounting, budget planning, financial administration, application of information technology

1. Introduction

Islamic boarding school is an educational institution that leads to the teachings of Islam with a boarding or boarding system. *Kyai* as a central figure who teaches Islam as its main activity and the mosque is used as the center of activity. Progress in the development of Islamic boarding schools must be based on good financial management. Operational activities in the Islamic Boarding School environment require detailed recording in order to know the financial funds coming into the Islamic Boarding School and all expenses can be known. In this case the financial statements of Islamic Boarding School are very different from the financial statements of business entities, such as in trading, service, extractive and manufacturing companies. The main reference for the preparation of financial statements in Islamic boarding schools is the Financial Accounting Standards for Entities Without Public Accountability or *Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik* (SAK ETAP) issued by the Indonesian Institute of Accountants (IAI) Financial Accounting Standards Board. According to IAI and Bank Indonesia in his book on Islamic Boarding School Accounting Guidelines that "The preparation of financial statements presented by the boarding school foundation has the objectives of: (a) providing information about financial position, performance, cash flow, and other information that is useful for users of financial statements in order making economic decisions and (b) the form of accountability of the boarding school foundation for the use of resources entrusted to him".

The accounting policy of the boarding school foundation must reflect the principle of prudence and include all material matters and in accordance with the provisions of SAK ETAP. The financial statements of Islamic boarding schools differ from business organizations in that they are located in the way of obtaining the source of funds needed to conduct their operations. The source of these funds can come from endowments, grants and donations, without any return from these donations. In the financial statements of Islamic boarding schools do not present an income statement, but this report can be analogous to the activity report. The phenomenon that is found today is that there are often Islamic boarding schools that experience problems in terms of human resource competencies that are not appropriate in preparing the budget, accounting, administrative arrangements, allocations, and the needs of developing Islamic Boarding School.

There are several factors in the implementation of Islamic boarding schools that play a very important role, namely, management as an effort factor, organization as a facility factor, and administration as an initiative factor (M. Arifin, 2016). These three factors provide direction and integration in formulating, controlling, overseeing and evaluating the implementation of policies in an effort to organize educational activities that are in line with the objectives of the Islamic boarding school. The management system implemented in Islamic Boarding School requires proper and professional management so that the quality of Islamic Boarding School can be in line with other public schools. So far, the weaknesses of Islamic Boarding School are management. Islamic Boarding School management in general is closed, centralized and family.

2. Literature Review

2.1. Islamic Boarding School

Islamic boarding schools are educational institutions based on Islamic teachings by understanding, living and practicing Islamic teachings so that students have Islamic morals, in addition to other formal education. The role of the *Kyai* is crucial to the success of the Islamic Boarding School that he fostered. According to Arifin (2016) "*Kyai* has a big role in determining the goals and managerial activities of Islamic boarding schools". Islamic Boarding School is a non-profit organization. According to Yanuar, (2018) "Nonprofit organizations need to pay attention to their financial statements because they are used to assess an organization's ability to provide its services, the ability to continue to provide its services and how the organization carries out responsibility for its performance". Non-profit entities include entities engaged in the fields of religion, education, public charity, hospitals, political organizations, trade unions, and other voluntary organizations (Fatih, 2015).

The Indonesian Institute of Accountants (2011) states that non-profit entities obtain funding from members and donors without expecting anything in return. According to Rusdiyanto (2016) "Non-profit entities are one of the entities whose primary purpose is to support or be actively involved in various public activities without being oriented to seeking monetary or commercial benefits". Non-profit entities also obtain their own capital through surplus fertilization for the provision of services. This understanding confirms the difference between a non-profit entity and a business entity, that is, from the way the entity collects sources of funds. The use of public funding sources by non-profit entities requires the provision of financial reports to increase the trust of potential funders (donors). The trust of prospective donors can be built through reliable financial reports. In addition, accountability is needed so that the public / beneficiaries as well as donors obtain relevant and reliable information. Thus, adequate financial reporting in accordance with generally accepted accounting principles aims to improve public accountability. The absence of financial reporting standards causes low accountability of foundation entities.

2.2. Application of Islamic Boarding School Accounting

An application of Islamic Boarding School accounting leads to Islamic Boarding School financial statements based on financial standards accepted by the public. PSAK No. 1 of 2015, the definition of financial statements is "Structured presentation of the financial position and financial performance of an entity". This report presents the history of entities that are quantified in monetary value. Financial statements provide a general objective, namely the presentation of information about the financial position, financial performance, and cash flow of the entity that is very useful for making economic decisions for its users. The financial management of Islamic Boarding School is actually not that complicated, because Islamic Boarding School is a non-governmental organization that does not require financial responsibilities that are too complicated for funders. However, because there are also many funds sourced from the public, it is necessary to have a report or a simple explanation in accordance with the principles of public financial management to the community so that the credibility of the community is quite high, therefore it is necessary to improve the quality of financial reports at Islamic boarding schools. Financial Accounting Standards (SAK) used as a reference in the preparation of Islamic Boarding School Accounting Guidelines are Entity Financial Accounting Standards without Public Accountability (SAK ETAP). The consideration in choosing a reference to SAK ETAP is based on the fact that the assets managed by the boarding school are relatively large in value.

The elements of the financial statements of nonprofit organizations PSAK No.45 IAI (2011: 45) determine the elements in the financial statements of nonprofit organizations based on PSAK No.45, including:

- Financial Position Report
- Activity report
- Cash flow statement
- Notes to the financial statements

According to Ansari (2016) "The difference in the characteristics of non-profit organizations with commercial companies is that non-profit organizations receive significant contributions of funding sources from funders who do not expect returns, operate to produce goods and services that are not for-profit, and funders do not have interest in the organization".

2.3. Budget Planning

Budget planning is a fundamental plan, which contains the breakdown of costs for a certain period. A budget is a plan about the activities of an entity that is usually expressed in monetary units, within a certain period of time to achieve the entity's objectives. The budget as a management tool that helps in carrying out the functions of planning, coordination

and control. According to Anshari (2016) "The budgeting function is the projection of financial activities needed to achieve the objectives to be carried out by an organization (company, foundation, or boarding school)".

According to Dewanti (2017) "The benefits of the budget in accordance with its development can be divided into 3 (three), namely, the budget as an estimator, the budget as a ceiling and a regulator of authorization, the budget as an appraisal of efficiency". In educational institutions the format for budgeting in general includes: sources of income, expenses for teaching and learning activities, procurement and maintenance of facilities and infrastructure, materials and learning tools, honorarium and welfare. There are two main parts of the budget that must be considered in the preparation of budget plans for funding sources and pesantren spending, namely:

Plans for sources or revenue / revenue targets for the year concerned, including financial sources from:

- Contributions of students
- Donations from individuals or organizations
- Donations from the government (if any)
- The results of pesantren businesses

The planned use of finance within the relevant year. All the use of pesantren finances in one budget year needs to be planned well so that the life of the pesantren can run well too. The use of the pesantren's finance involves all expenses related to the management needs of the pesantren, including for daily operational funds, development of pesantren facilities and infrastructure, for honorarium / salary / infaq of all officers / implementers in the pesantren. With the implementation of budget planning all activities can be directed towards a common goal, can be used as a performance appraisal tool during a period, and can control costs incurred. Budget planning indicators applied to pesantren include cost planning, the budget as a means of comparison for the realization of the budget, the budget is used to improve the financial statements of the pesantren, the budget becomes a benchmark or reference in revenue and expenditure.

2.4. Financial Administration

According to Ahmad Salabi (2014) "Administration is an organizational subsystem, in this case including madrassas or Islamic boarding schools". Administration is a recording and compilation of various kinds of information. The aim is that these statements can be used directly as material or sources of information for anyone who needs them, especially the head of the organization / company concerned. According to Ratih et.al (2012) "Financial administration is bookkeeping which is a series of activities carried out systematically in finance based on certain principles, standards and certain procedures so as to provide actual information in the financial sector". According to Murdayanti, (2017) "Good financial management of pesantren is actually also part of an effort to protect the management personnel (kyai, Ustadz / Ustadzah or other managers) against unfavorable views from outside the pesantren". The situation is still found pesantren that do not separate the owner's wealth with the organization, although it is realized that more funding comes from individual wealth because other sources of support for pesantren are inadequate. But the separation of wealth is very important in order to create transparency between the pesantren and those who provide funds. The existence of a treasurer is also a very influential position on the quality of the pesantren financial management. The treasurer is expected to have knowledge in the field of accounting, understand the preparation of financial statements, and be able to account for the financial statements of pesantren. Pesantren need competent resources that are supported by an accounting background.

Financial administration based on competent resources will be able to understand accounting logic well. If these resources fail in understanding and applying accounting logic, it will have an impact on the misrepresentation of the financial statements, and the discrepancy of the report with financial accounting standards (SAK ETAP). Accounting education and training in this case is an effort that needs to be applied to develop and improve knowledge, financial administration skills to be better. Indicators of financial administration in this study by adapting indicators of competence in human resources in the financial sector according to Wijayanti (2017), namely knowledge, expertise / skills, and attitudes. Knowledge is information possessed by an employee to carry out their duties and responsibilities in accordance with their particular field. Skill (skill) is an effort to carry out the duties and responsibilities given by the company to an employee properly and optimally. Attitude (attitude) is a pattern of behavior of an employer / employee in carrying out their duties and responsibilities in accordance with organizational regulations.

2.5. Application of Information Technology

Utilization of information technology is the benefits expected by users of information systems in carrying out their duties, its measurement based on the intensity of utilization, frequency of heating, and the number of applications or software used (Thompson, Higgins, & Howell, 1994). Activities in the message environment the trend is based on religious factors, with the development of civilization and technological advancements at this time Islamic Boarding School are required to follow the times. In the digital era, Islamic Boarding School also need an accounting information system that can simplify operational activities so it is very helpful in monthly reporting or financial reports for Islamic Boarding School. According to Suharni & Sari's research (2019) "The majority of Islamic boarding schools in Madiun City still do not have a standard accounting information system in preparing financial reports or activity reports. Although when viewed in terms of buildings and infrastructure are still classified as moderate, but in every transaction that occurs involving a nominal that is not small. However, in the process of preparing financial statements or activity reports it is still based on procedures that have been carried down for generations. So that in the process of making financial statements or accountability reports is still simple, the supporting documents in the process of preparing the report also have not used the evidence of separate transactions between cash out transactions and cash transactions. So it needs improvement and

improvement of the process in each cycle that occurs in the financial activities of the boarding school ". Effective utilization of information technology can be fulfilled if members of the organization can use it properly. Therefore it is very important for members of the organization to understand and predict the usefulness of the system.

According to Chin and Peter (1991) the indicators of the application of information technology are related to expediency. Benefits can be divided into two categories, namely:

- Benefit with an estimate of one factor, and
- Use by estimating two factors (usefulness and effectiveness).

Benefit with an estimate of one factor includes dimensions:

- Makes work easier.
- Useful (useful).
- Increase Productivity.
- Enhance effectiveness.

Benefits by estimating two factors are divided into two categories, namely usefulness and effectiveness, with their respective dimensions grouped as follows:

Benefits include dimensions:

- Makes work easier (makes job easier).
- Useful (usefull).
- Increase productivity (increase productivity).

Effectiveness includes dimensions:

- Enhance effectiveness (enhance my effectiveness).
- Develop job performance (improve my job performance).

3. Research Methodology

The population in this study were all boarding schools in the city of Medan, amounting to 32 boarding schools. While the sample in this study are 6 (six) Islamic boarding schools in Medan with 35 respondents in the financial function, the criteria for the Islamic Boarding School selected in this study are modern boarding schools and are easily accessible by researchers both in terms of access and costs incurred. Thus the sampling technique in this study is purposive sampling that is in accordance with the criteria set by the researcher. The following is a list of all the Islamic Boarding School in Medan that are sampled in this study shown in Table 1.

Name Of Islamic Boarding School	Addressed	City
Pondok Islamic Boarding School Modern Al Kausar Al Akbar	Jalan Pelajar UjungNo. 264	Medan Denai
Pondok Islamic Boarding School Ar Raudhatul Hasanah	Jalan Letjen Jamin Ginting	Medan Tuntungan
Pondok Islamic Boarding School Hidayatullah	Jalan Sari Rejo	Medan Polonia
Pondok Islamic Boarding School Ta'dib As Syakirin	Jalan Brigjen Katamso	Medan Johor
Pondok Islamic Boarding School Darul Hikmah TPI	Jalan PelajarNo. 44	Medan Kota
Pondok Islamic Boarding School Usman Syarif	Jalan Karya BaruNo. 7	Medan Sunggal

Table 1: List of Samples

4. Result and Findings

The sample of data from 35 respondents boarding schools in the city of Medan with work in financial functions or financial managers in the preparation of Islamic Boarding School financial statements. In the gender category, there were 22 respondents who were female (62.9%), and as many as 13 respondents were male (37.1%). Data on the age of respondents most of them are under 30 years old, amounting to 20 respondents (57.1%), then aged 31-40 years as many as 12 respondents (34%), aged 41-50 years there are 3 respondents (8.6%) while respondents aged over 50 years were not found. Education level data shows that 3 respondents were at the senior secondary level (8.6%), Diploma 3 was 8 respondents (22.9), Bachelor / S1 were 23 respondents (65.7%), Masters / S2 were 1 respondent (2.9 %), this means that the largest respondents are respondents who have a Bachelor / S1 level of education. The work tenure data shows that there are 29 respondents (82.9%) who have worked under 10 years, while 6 respondents (17.1%) have worked 10-30 years. Data from the education sector showed that there were 11 respondents (31.4%) in the field of accounting while the largest data showed respondents who did not have a non-accounting field were 24 respondents (68.6%). In the position data, there are 10 respondents (28.6%) in the financial staff function, and then the largest data shows that respondents are in the treasury function of the Islamic Boarding School, amounting to 25 respondents (71.4%). Then the data of respondents who have taken courses / training / technical guidance in the field of accounting are respondents who have taken 1-2 courses / training totaling 12 respondents (34.3%), 1 respondent (2.9%) participated 3-5 times courses / training, 1 respondent (2.9%) attended 6-10 courses / training, while for data that attended courses / training 11-20 times were not found.

This study conducts several tests for the instrument including validity, reliability, and classical assumptions test before performing the regression as the data analysis technique. Validity test can be done by assessing correlated items greater than the value of r table (0.3388). The results of the validity test of the dependent variable and independent variable instruments illustrates in Table 2.

	Corrected Item-Total	r table Score	Validity
--	----------------------	---------------	----------

	Correlation		
AP1	0.340	0,3388	Valid
AP2	0.347	0,3388	Valid
AP3	0.339	0,3388	Valid
AP4	0.406	0,3388	Valid
AP5	0.514	0,3388	Valid
PA1	0.852	0,3388	Valid
PA2	0.866	0,3388	Valid
PA3	0.824	0,3388	Valid
PA4	0.762	0,3388	Valid
PA5	0.770	0,3388	Valid
PK1	0.377	0,3388	Valid
PK2	0.358	0,3388	Valid
PK3	0.669	0,3388	Valid
PK4	0.769	0,3388	Valid
PK5	0.736	0,3388	Valid
PTI1	0.543	0,3388	Valid
PTI2	0.598	0,3388	Valid
PTI3	0.420	0,3388	Valid
PTI4	0.578	0,3388	Valid
PTI5	0.617	0,3388	Valid

Table 2: Validity Test Results

Based on Table 2, the results of testing all variables stated Corrected Item-Total Correlation > r table, so it can be concluded that this study has good results. Furthermore, the reliability of the instrument was tested using Cronbach Alpha (α), with the condition that the value obtained must be greater than 0.6. The reliability test results can be seen in Table 3.

Variable	Cronbach's Alpha	N of Items
AP	0.602	5
PA	0.924	5
PK	0.760	5
PTI	0.773	5

Table 3: Reliability Test Results

Based on Table 3, all variables have values above 0.6, this means that the instrument has good reliability. Next, the classical assumption test is conducted through the Normality test, multicollinearity test, and Heteroscedasticity Test. Normality testis carried out using the Kolmogorov-Smirnov test and Histogram, the results of the significance must be greater than 0.05 then the data are normally distributed. The results of the Kolmogorov-Smirnov test (One-Sample K-S) of this study showed a greater significance of 0.05 which is 0.200 can be seen in Table 4.

		Unstandardized Predicted Value
N		35
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.10491738
Most Extreme Differences	Absolute	.107
	Positive	.107
	Negative	-.095
Test Statistic		.107
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Table 4: Kolmogorov-Smirnov Test Results

Another test for normality is to look at regression histogram images. Data that has a normal distribution, i.e. distribution of data, does not go left or right and form a bell curve as will be shown in the following histogram in Figure 1.

Figure 1: Histogram

Moreover, the multicollinearity symptoms can be seen from the value of Variance Inflation Factor (VIF) and Tolerance score. If the Tolerance value <0.1 or $VIF > 10$, there will be multicollinearity. If the tolerance value > 0.1 or $VIF < 10$, there will be no multicollinearity. The results of the Collinearity Statistics in this study shows in Table 5.

Model	Collinearity Statistic	
	Tolerance	VIF
(Constant)		
PA	.702	1.425
PK	.619	1.616
PTI	.861	1.161

Table 5: Multicollinearity Test Results

The tolerance value of the independent variable is greater than 0.10, namely 0.702, 0.619, and 0.861. Furthermore, the value of Variance Inflation Factor (VIF) shows less than 10, namely for budget planning of 1,425; financial administration of 1,616; and application of information technology at 1,161. So it can be concluded that there is no multicollinearity on the independent variables. Lastly, Heteroscedasticity test can be seen through the scatterplot graphic in Figure 2.

Figure 2: Scatterplot

Based on Figure 2, the points spread randomly and do not form a clear specific pattern either above or below the number 0 on the Y axis. This means there is no heteroscedasticity in the regression model, so that the regression model is feasible to use. The next step after conducting several test, the study perform the hypothesis test by using multiple regression. The result of the study can be seen in the table of significant coefficient and determination coefficient test results.

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	4.026	2.315		1.739	.092
PA	.232	.054	.460	4.270	.000
PK	.339	.095	.407	3.555	.001
PTI	.282	.107	.255	2.624	.013

Table 6: Hypothesis Test Results

Based on table 6 above, it can be concluded that the budget planning variable significantly influences the implementation of Islamic boarding school accounting by showing the value of t count $4.270 > t$ table 2.0301, sig value $0.000 < 0.005$. Financial administration variables significantly influence the implementation of Islamic boarding school accounting by showing the value of t-arithmetic $3.555 > t$ -table 2.0301, sig value of $0.001 < 0.005$. The variable application of information technology has a significant effect on the application of Islamic boarding school accounting by showing the value of t count $2.624 > t$ -table 2.0301, sig value $0.013 < 0.005$. Furthermore, the coefficient of determination of this study listed in Table 7.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.865 ^a	.748	.724	1.157

Table 7: Determination Coefficient Test Results

Based on Table 7, it can be seen that the value of R^2 is 0.748, so in other words as much as 74.8% the application of Islamic boarding school accounting is influenced by budget planning, financial administration and application of information technology. While the difference of 25.2% is influenced by other variables outside this study.

4. Discussion

Based on respondents' forms, it shows a budget planning had significant effect on the implementation of accounting Islamic Boarding School. This means that good budget planning will improve the quality of Islamic Boarding School financial statements.

Financial administration has a positive effect on the application of Islamic Boarding School accounting. Financial administration based on competent resources will be able to understand accounting logic well. If these resources fail in understanding and applying accounting logic, it will have an impact on the misrepresentation of the financial statements, and the discrepancy of the report with financial accounting standards (SAK ETAP). Accounting education and training in this case is an effort that needs to be applied to develop and improve knowledge, financial administration skills to be better. Based on the data of respondents' identities, there are still many polemics that emerge that the administration has not yet understood the accounting standardization, which in essence they are not parties who have basic accounting knowledge, so there is no clear structuring in the financial statements. Based on respondents' answers, the parties in the financial function strongly agree on the importance of basic accounting knowledge on the preparation of financial statements and the importance of attending various accounting training related to the importance of the quality of Islamic Boarding School financial reports in accordance with SAK-ETAP financial standards. The better the competence of human resources in accounting, the better the quality of financial statement preparation.

The application of information technology has a significant effect on the application of Islamic Boarding School accounting. This shows that the application of information technology will always improve effectiveness, efficiency and economics in creating quality financial reporting. The results of this study are in line with research by Yudianta & Erawati (2012) which states "Information technology influences the quality of SKPD financial statements in Gianyar Regency".

5. Conclusion

Based on the results, it can be concluded that some information as follows:

- Budget planning has a significant effect on the application of Islamic Boarding School accounting. This means that with budget planning covers all the sub-items that are very urgent from the financial statements in order to improve the application of good boarding school accounting. If budget planning always becomes a benchmark for Islamic Boarding School in conditions of good revenues and expenditures, it will improve the quality of Islamic Boarding School accounting.
- Financial administration has a significant effect on the application of Islamic Boarding School accounting. This shows that the better the competence of human resources in the financial sector, the better the Islamic Boarding School accounting will be. Financial administration that has a basic accounting knowledge will be able to understand accounting logic well, so as to create a good quality Islamic Boarding School financial report.
- The application of information technology has a significant effect on the application of Islamic Boarding School accounting. This shows that the application of information technology will always improve effectiveness, efficiency and economics in creating quality Islamic Boarding School financial reporting.

6. References

- i. Anshari, A. (2016). Strategi Rekonstruksi Ekonomi Islamic Boarding School Masa Depan. *Ittihad*, 14(25).
- ii. Arifin, M. (2016). Manajemen Keuangan Pondok Islamic Boarding School. *Fikrotuna*, 4(2).
- iii. Desiana, W. K., Trisna, H. N., & Kadek, S. N. (2014). Pengaruh Kompetensi Sumber Daya Manusia, Penerapan SAP, Dan Sistem Akuntansi Keuangan Daerah Terhadap Kualitas Laporan Keuangan Daerah. *E-Journal S1 Ak Universitas Pendidikan Ganesha Jurusan Akuntansi Program S1*, 2(1).
- iv. Dewanti, Y. R. (2017). Peranan Anggaran Sebagai Alat perencanaan dan Pengendalian Suatu Tinjauan Konseptual atas Sistem Anggaran Lembaga Pendidikan dan Pengembangan Profesi Indonesia (LP3I) Tangerang. *JURNAL LENTERA AKUNTANSI*, 2(1), 86-101.
- v. Fatih, M. (2015). Implementasi penyusunan laporan keuangan pada lembaga nirlaba berdasarkan PSAK 45: Studi kasus pada Yayasan Islamic Boarding School Global Tarbiyyatul Arifin Kecamatan Pakis Kabupaten Malang. Universitas Islam Negeri Maulana Malik Ibrahim.
- vi. Ghozali, I. (2013). Aplikasi Analisis Multivariate dengan Program SPSS21.
- vii. IAI, . (2018). Buku Pedoman Akuntansi Islamic Boarding School.
- viii. Indonesia, I. A. (2011). Pernyataan Standar Akuntansi Keuangan No. 45 Pelaporan Keuangan Entitas Nirlaba. Jakarta: Ikatan Akuntan Indonesia.
- ix. Krispina, & Ritu. (2019). Pengaruh Rencana Kerja Anggaran Terhadap Kualitas Laporan Keuangan Satuan Kerja (Studi Kasus pada Kantor Pelayanan Perbendaharaan Negara Surabaya II).
- x. Muhtarom, H. M. (2005). Reproduksi Ulama di Era Globalisasi Resistensi Tradisi Islam. Yogyakarta: Pustaka Pelajar.
- xi. Murdayanti, Y. (2017). Fenomena Kualitas Informasi Laporan Keuangan dengan Komitmen Organisasi sebagai Variabel Moderasi. *Jurnal Informasi Akuntansi Dan Keuangan (INFAK)*, 3(2), 77-85.
- xii. Murdayanti, Y., & Dita Puruwita. (2019). Kompetensi Sumber Daya Manusia Keuangan dan Akuntabilitas Islamic Boarding School. *Jurnal Akuntansi, Ekonomi Dan Manajemen Bisnis*, 7(1), 19-29.
- xiii. Ratih, A. E., & others. (2012). Pengaruh pemahaman sistem akuntansi keuangan daerah, penatausahaan keuangan daerah dan pengelolaan barang milik daerah terhadap kinerja SKPD pada Pemerintahan Provinsi Kepulauan Riau. Universitas Sumatera Utara.
- xiv. Rusdiyanto, R. (2016). Penerapan PSAK NO. 45 pada Laporan Keuangan Yayasan Pondok Islamic Boarding School Al-Huda Sendang Pragaan Sumenep Madura untuk Mewujudkan Akuntabilitas Keuangan. *Gema Ekonomi*, 5(1), 66-74.
- xv. Suharni, S., & Sari, S. R. K. (2019). Penerapan Sistem Informasi Akuntansi Pada Pondok Islamic Boarding School Di Kota Madiun. *JURNAL EKOMAKS: Jurnal Ilmu Ekonomi, Manajemen, Dan Akuntansi*, 8(2), 53-63.
- xvi. Syafi'Ilmam. (n.d.). Manajemen Keuangan Pendidikan Islamic Boarding School.
- xvii. Thompson, R. L., Higgins, C. A., & Howell, J. M. (1994). Influence of Experience on Personal Computer Utilization: Testing A Conceptual Model. *Journal of Management Information Systems*.
- xviii. W, W. chin, & Peter, T. (1991). on the use usefulness, ease of use of structural equation modeling in MIS research.
- xix. Yanuar, F. (2018). Kajian Literatur Implementasi Pedoman Akuntansi Islamic Boarding School (PAP). *An-Nawa: Jurnal Studi Islam*, 1(1).
- xx. Yudianta, I. G. A., & Erawati, N. M. A. (2012). Pengaruh Sumber Daya Manusia, Teknologi Informasi Dan Pengendalian Intern Terhadap Kualitas Laporan Keuangan. *E-Jurnal Akuntansi Universitas Udayana*.