

Accountability Determination Analysis on Islamic Boarding Schools in Bireuen Regency

Naz'aina¹, Hendra Raza², Murhaban³

^{1,2,3}Faculty of Economic and Business, Universitas Malikussaleh, Indonesia
nazaina@unimal.ac.id, hendra.raza@unimal.ac.id, murhaban@unimal.ac.id

Abstract

This study aims to: examine the effect of charismatic leadership, human resource competence, the use of Technology in increasing the accountability of Islamic boarding schools. The method used in this research is descriptive and verification methods. The population in this study were all 164 Islamic boarding schools in Bireuen Regency. The population characteristics (sampling frame) were active Islamic boarding schools with several students above 500. Islamic boarding schools that met the population characteristics were 33. The census determined the sample. The instrument used in data collection is a questionnaire. Questionnaires were given to Islamic boarding school leaders, teachers, and heads of accounting/administration/finance sections. The total number of respondents was 99. The collected data were analyzed using a PLS approach using a structural equation model (SEM). The results showed that charismatic leadership and HR competence positively and significantly affected accountability. While the use of Technology has no significant positive impact on accountability.

Keywords

charismatic leadership; HR competence; technology utilization and accountability



I. Introduction

The practice of accountability is indispensable in every organization, including religious organizations such as Islamic boarding schools, as a form of Good Corporate Governance (Randa et al., 2011). Accountability in a religious organization can be interpreted as the obligation of the trust holder to provide accountability to the party giving the trust (donor/community) who has the right to ask for accountability for the use of these funds (Wulandari, 2019). Financial reports for Islamic boarding schools as an instrument that plays a vital role in increasing organizational accountability. The application of accountability in Islam fulfills legal requirements and implements obligations to Allah SWT (Basri, Nabihah, and Majid, 2016).

As a public entity, Islamic boarding schools must be transparent about all activities, including transparency and accountability for financial reports (Ahyar, 2020). Islamic boarding schools must be able to manage their assets. Especially liquid assets in the form of funds or money, including tuition fees (meals, madrasa fees, etc.), ZISWaf funds, government assistance funds, pesantren business units, and so on. Management of substantial funds by Islamic boarding schools must be accompanied by good reporting documentation. This is carried out as a form of transparency and accountability of Islamic boarding schools to stakeholders (Ahyar, 2020)

Accounting activities are seen as activities that do not conflict with religious beliefs and the organization's mission. However, accounting practices in Islamic boarding schools are less developed, and the financial accountability shown by management is still far from what the community expects (Basri & A.K.Siti –Nabiha, 2016). Although there are still many criticisms of the reliability of accountability in nonprofit organizations (Cutt & Murray, 2010; Ebrahim, 2003; Kaplan, 2011), many nonprofit organizations have existed for a long time (Prugsamatz, 2010).

Strengthening the accountability system of Islamic boarding schools has become a concern along with the passing of several laws and regulations that impact Islamic boarding schools, such as Law Number 41 of 2004 concerning Waqf. In addition, the accounting guidelines for Islamic boarding schools issued by BI (Bank Indonesia) and IAI (Indonesian Accountants Association) have been practical since May 2018. This condition will increase public accountability for Islamic boarding schools. The accounting standards governing Islamic boarding schools are: PSAK 45, SAK ETAP, and SAK Syariah Transparency of activities and responsibilities carried out by Islamic boarding schools have an impact on a good reputation and, in the end,, will be increasingly trusted by the wider community involved in providing education. However, the lack of preparation of financial statements following the rules of Islamic boarding schools has resulted in the preparation of different Islamic boarding schools' financial statements. Based on research conducted by Arifin and Riharjo (2014), Nikmatuninayah (2014), Zamzani (2015), and Andarsari (2016) (Suherman, 2019), Ahyar (2020) shows that Islamic boarding schools still have not fully implemented accounting standards.

Leadership is an essential foundation in a country, institution, and organization. The role of the Islamic boarding school leader is very much needed to increase accountability. McShane and Glinow (2010: 45) state that leadership is a process of influencing, motivating, and enabling others to contribute to organizational success. Leadership talks about how someone can influence, inspire, and make others want to learn to work extra sincerely. The charismatic leadership of the kyai can control and regulate large numbers of followers. This charismatic leadership style is still needed in specific interests because it benefits (Ajan et al., 2018). Kiai's leadership is a central figure. Special awareness is needed for Kiai to accept and implement various ideas that can bring Islamic boarding schools in a better direction.

Most Islamic boarding schools have incompetent human resources in the field of accounting or reporting, making it challenging to apply accounting practices (Zuhirsyah, 2018). Talented human resources are an essential component in preparing the financial statements of an institution (Murdayanti & Puruwita, 2019). Talented human resources have the skills and educational background, and attending training on accounting will increase the accountability of Islamic boarding schools (Murdayanti & Puruwita, 2019; Serly et al., 2019).

Increasing activity in Islamic boarding schools is impossible to do manually; therefore, it is necessary to support the existence of Technology and its utilization so that performance is maximized. Accuracy and accuracy can only be achieved with the help of Technology (Purpasari & Purnama, 2018). The utilization of Technology can increase productivity and reduce error rates (Abbas et al., 2014). Based on Romli's research (2018), some Islamic boarding schools still use the traditional recording system or simple recording. The use of software related to accounting records by Islamic boarding schools still separates income and expenses so that it only produces operational reports and cash reports (Ahyar, 2020). This is not entirely following Islamic boarding school accounting guidelines with reporting consisting of a balance sheet, activity (operational) report, cash flow report, and notes to financial statements (BI & IAI, 2018).

II. Review of Literature

2.1 Charismatic Leadership

According to Robbins & Judge (2013), charismatic leadership is a leader who can make followers become motivated by heroic and extraordinary leadership when they observe certain behaviors of their leader. Charisma comes from perseverance and persistence in carrying out a truly loved activity. Charismatic leaders devote all their emotions to daily activities. This makes him appear energetic, enthusiastic, and attractive (Ajan et al., 2018). A Kiai with great charisma influences the development of the pesantren and establishes good relations with people who respect him

Charismatic leadership encourages followers to obey the kyai's orders with high awareness, believes the kiai's opinions and beliefs are correct, is motivated by the authority of a Kiai, has good relationships and communication with the Kiai, and gets rewards (Ajan et al. 2018). According to Robbins & Judge (2013), the main characteristics of charismatic leaders are a) Vision and Articulation. Having a vision is stated as an ideal goal, and explaining the importance of a vision in terms that are easy for others to understand. b) Personal risk (personal risk), namely the courage to take high risks, bear high costs, dare to sacrifice themselves to achieve the vision, c) Sensitivity to follower needs (sensitivity to follower needs), namely understanding of the abilities of others and very responsive to feelings and the needs of its members and d) Unconventional behavior. That is bound by behavior that is considered new and contrary to the norm

2.2 Human Resources Competence

According to Robbins (2011, p. 128), Competence is an individual's capacity to do various tasks in a job. Competence is a person's ability to do or carry out his work based on the skills, knowledge, creativity, and practice required to produce an expected performance. Competence is the level of skills, knowledge, and behavior possessed by an individual in carrying out the tasks assigned to him (Wibowo, 2013). Spencer & Spencer (1993) competency is an underlying characteristic of an individual that is causally related to criterion-referenced effective and superior performance in a job or situation.

High-capacity human resources are not only seen from their educational background but can also be seen from the training attended and experience from a particular field. Employees who have an educational background in accounting and finance and attend training in accounting and finance can increase the accountability of an organization. Based on the description above, it can be concluded that Competence affects responsibility. This follows research conducted by (Murdayanti & Puruwita, 2019; Arel et al., 2012; Laili & Fajdareni, 2021; Jannah et al., 2020; Andini & Yusrawati, 2015).

2.3 Technology Utilization

Utilization of Technology is a person's ability to use Technology in processing data, processing, obtaining, compiling, storing, and changing data in various ways to get practical or quality information. Utilization of such Technology includes (a) data processing, information processing, management systems, and work processes electronically and (b) utilization of technological advances so that public services can be accessed quickly and cheaply by the public. From the description above, the use of Technology in the form of computers helps in managing organizational documents as a whole (Sapartiningsih & Kristianto, 2018). According to Pramusinto (2020) the power of technology including digitalization and automation continues to grow and change the pattern of production, distribution, and consumption. As with other areas of life, technology is used to make

changes, so also with the legal system as technology in making changes (Hartanto, 2020). Meanwhile, the use of information technology is the benefit expected by users of information systems in carrying out their duties where the measurement is based on the intensity of utilization, the frequency of use and the number of applications or software used (Marlizar, 2021).

The financial recording of Islamic boarding schools only uses a manual process that is not supported by information system technology which ultimately raises the issue of transparency and accountability (Rodiah et al., 2020). To improve accountability and performance, Islamic boarding schools must utilize Technology. This follows the research that states that using Technology can improve accountability and organizational performance (Nurjaya et al., 2021).

2.4 Accountability

Accountability is an ethical concept related to public administration, often interpreted as accountability. Accountability can be interpreted as the obligation of the trust holder to account for, present, report, and disclose all activities and activities undertaken to the giver of the trust (Mardiasmo, 2016).

Accountability is the ability of public organizations to provide direction for behavior carried out in the political system and has been given the authority to explain general assessments and evaluations (Wardiana & Hermanto, 2019). If the organization has good accountability, it will improve organizational performance and public services because the public will trust it (Hwang, 2013).

Accountability is the obligation of individuals entrusted with managing public resources and those related to it to answer matters relating to fiscal, managerial, and program or activity accountability (Anggraini, 2013).

According to Trakulmututa (2013), accountability is a concept in ethics and governance in various meanings. They are used synonymously as responsibility, unintentional wrongdoing, obligation, and other characteristics related to accountability. All financial expenses of Islamic boarding schools obtained from any source must be accounted for (Mudayanti & Purwita, 2019). This accountability is a form of financial management transparency. Accountability is carried out by following the rules of the budget source. However, the principles of openness and honesty in the financial accountability of Islamic boarding schools must still be upheld.

III. Research Methods

The population in this study was 162 Islamic boarding schools in the Bireuen district. The population characteristics (sampling frame) are active Islamic boarding schools with more than 500 students. The reason is that the larger the number of santri owned by the pesantren, the more complex the issue of accountability becomes. Based on the sampling frame, the total population is 33. The sampling technique uses the census method. The census method is to take the entire population as a sample so that the example in this study amounted to 33 Islamic boarding schools.

The respondents in this study were the leaders of Islamic boarding schools, teachers, and accounting/administrative/financial staff involved in preparing the budget and financial reports, with a total of 99 respondents. The data used in this study are primary data and secondary data.

Table 1. Variable Operationalization

Variable	Definition	Indicator	Scale
Accountability (Y)	Islamic boarding schools explain and provide information to others based on predetermined rules or principles.	<ol style="list-style-type: none"> 1. Separation of assignments 2. Authorization 3. Asset listing 4. Budget approval 5. Budget execution 6. Periodic realization report 7. Reports following ACT standards 8. Easy to access 9. (Mohamed, A.I, 2014) 	interval
Charismatic Leadership (X1)	The ability of Islamic boarding school leaders to spur followers with extraordinary leadership when they observe certain behaviors of their leaders	<ol style="list-style-type: none"> 1. Have a clear vision 2. Understand the vision 3. Dare to make decisions 4. be consistent 5. Work according to Competence 6. Give trust to followers 7. Often gives new ideas 8. Often give challenging and risky tasks (Zakaria, J.M, 2017)	Interval
Competence (SDMX2)	The essential characteristics possessed by Islamic boarding school human resources in producing a job	<ol style="list-style-type: none"> 1. Wipe the money according to SAK 2. Report to stakeholders 3. Competence according to operational tasks 4. Complete tasks accurately 5. Attend training 6. Code of ethics 	interval
Technology Utilization (X3)	the ability of Islamic boarding school human resources to use Technology in processing data, processing, obtaining, compiling, storing, changing data in various ways to get practical or quality information	<ol style="list-style-type: none"> 1. Simplify data processing 2. Operated intensively 3. Produce quality information 4. Easily adapted to work needs 5. More efficient use 6. Easy to learn and operate 7. There is repair and maintenance 8. Repair and maintenance regularly (Indahwati, 2016)	Interval

Data analysis was carried out using a variance-based structural method, namely Partial Least Square (PLS). PLS was chosen because samples were 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 seen as a variable influenced by the latent variable. Data analysis consists of the Specification of Measurement model and Specification of Structural model. Evaluation of the measurement model through validity and reliability tests and assessment of the structural model by assessing the Coefficient of Determination (R²), Q-Square Predictive Relevant and Effect Size f-Square (f²).

IV. Discussion

The respondent's description data shows that men dominate the management of Islamic boarding schools as many as 94 people (96%). Based on age, it is dominated by the age of 20-29 years with 60%. This indicates that young people dominate the management of Islamic boarding schools. Based on educational background, it is dominated by education outside of economics, accounting, and non-economics as much as 80% which comes from a religious education background. Based on marital status dominated by unmarried status as much as 64%. The working period is dominated by respondents who have worked more than five years, as much as 89%, indicating that Islamic boarding schools' management has sufficient experience.

Table 2. Recapitulation of Charismatic Leadership Respondents' Responses

Question Items	N	Min	Max	Mean	Std.Dev
KK1 (have a clear vision)	98	3	5	4,520	0,500
KK2 (memahami visi)	98	3	5	4,520	0,500
KK3 (dare to make decisions)	98	3	5	4,480	0,500
KK4 (consistent)	98	3	5	4,480	0,520
KK5 (work according to Competence)	98	4	5	4,480	0,499
KK6 (giving confidence to followers)	98	3	5	4,510	0,539
KK7 (provides new ideas)	98	3	5	4,469	0,500
KK8 (gives a challenging task)	98	4	5	4,500	0,500
Valid N (listwise) Average	98	3,28	5	4,49	0,51

Source; Processed data (2021)

Based on table 2, it can be explained that the minimum value is 3.28, the maximum value is 5, and the average value is 4.49. When associated with the scale determined in this study, the respondent's answer category on average is on a scale of (5) in the condition of strongly agree or very good, meaning that in general, the respondents think strongly agree with the statement in the questionnaire regarding the charismatic leadership variable.

Table 3. Recapitulation of Respondents' Answers to HR Competency Variables

No	Question Items	N	Min	Max	Mean	SD
1	KSDM1 (lap.keu under PSAK)	98	3	5	4,50	0,500
.	KSDM2 (report to Stakeholders)	98	4	5	0	0,500
	KSDM3 (Competence according to operational tasks)	98	3	5	4,51	0,520
		98	4	5	0	0,499

KSDM4 (accurately complete tasks)	98	3	5	4.51	0,539
KSDM 5 (following the training)	98	4	5	0	0.500
KSDM 6 (code of Ethics)				4.53	
				1	
				4.50	
				0	
				4.50	
				0	
Valid N (listwise) Average	98	3,67	5	4,51	0,51

Source: Processed data (2021)

Table 3 shows that the minimum value is 3.67, the maximum value is 5, and the average value is 4.51. When associated with the scale determined in this study, the respondent's answer category on average is on a scale of (5) in the condition of strongly agree or very good, meaning that in general, the respondents think strongly agree with the statement in the questionnaire regarding the variable of human resource competence (KSDM).

Table 4. Recapitulation of Respondents' Responses to the Variable of Technology Utilization

Question Items	N	Mi n	M a x	Mea n	Std. Dev
TI1 (simplifies data processing)	98	3	5	4.52	0,50
TI2 (intensively operated)	98	3	5	0	0
TI3 (producing quality information)	98	3	5	4.48	0,50
TI4 (easy to adapt to job needs)	98	4	5	0	0
TI5 (more efficient use)	98	3	5	4.48	0,52
TI6 (easy to learn and work)	98	3	5	0	0
TI7 (repair and maintenance)	98	4	5	4.48	0,49
TI8 (regular repair)	98	4	5	0	9
				4.51	0,53
				0	9
				4.46	0,50
				9	0
				4,50	0,50
				0	0
				4,50	0,50
				0	0
Valid N (listwise) Average	98	3,2 8	5	4,49	0,51

Source: Processed data (2021)

Table 4 shows that the minimum value is 3.28, the maximum value is 5, and the average value is 4.49. When associated with the scale determined in this study, the respondent's answer category on average is on a scale of (5) in the condition of strongly agree or very good, meaning that in general, the respondents think strongly agree with the statement in the questionnaire regarding the variable of technology utilization (IT).

Table 5. Recapitulation of Respondents' Responses to the Accountability Variable

Question Items	N	Min	Max	Mean	SD
AK1 (segregation of duties)	98	4	5	4.510	0,500
AK2 (authorization)	98	4	5	4.531	0,499
AK3 (asset listing)	98	4	5	4.541	0,498
AK4 (budget approval)	98	4	5	4.551	0.497
AK5 (budget execution)	98	3	5	4.531	0,519
AK6 (lap. realization periodically)	98	4	5	4.551	0.497
AK7 (lap. following the standard act)	98	4	5	4,500	0,500
AK8 (easy to access)	98	4	5	5.510	0.500
Valid N (listwise) Average	98	3,87	5	4,530	0,501

Source: Processed data (2021)

Table 5 shows that the minimum value is 3.87, the maximum value is five, and the average value is 4,530. When connected to the scale determined in this study, the respondent's answer category on average is on a scale of (5) in the condition of strongly agree or very good. The standard deviation value of 0.501 indicates that the deal is smaller than the mean value of 4.530, indicating that the data distribution is good. In general, respondents strongly agree with the statement in the questionnaire regarding the accountability variable (AK).

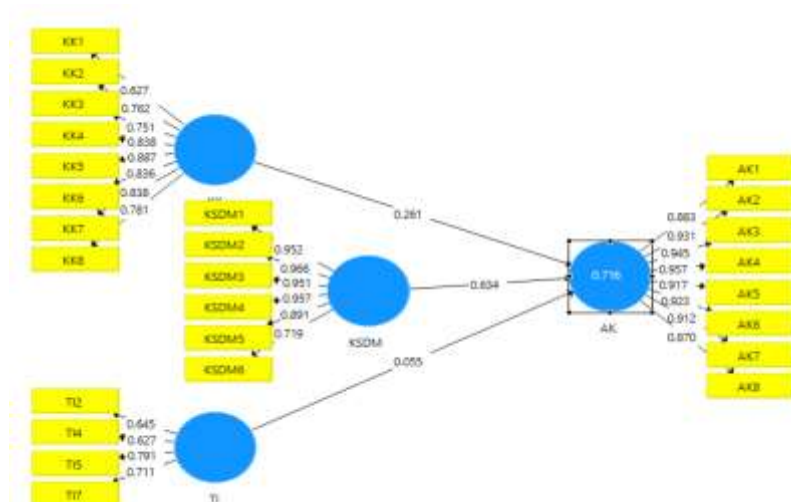


Figure 1. Measurement Model (outer model)

Based on Figure 1 shows that several indicators have a loading factor value of <0.7 , so they must be dropped, namely TI1 (0.267), TI3 (0.375), TI6 (0.345), and TI8 (0.427). At the same time, other indicators that measure the quality of human resources, charismatic leadership, and accountability have an outer loading value of > 0.7 . It is said to be valid as a measure of the latent variable. However, a loading scale of 0.60 to 0.70 is still acceptable (Ghozali and Latan, 2015). Based on Figure 1, it can be explained that all indicators in this study are valid for measuring the latent variables.

Table 6. Average Variance Extract (AVE)

Latent Variable	AVE
Accountability (AK)	0,842
Charismatic Leadership (KK)	0,630

Quality of Human Resources (KSDM)	0,828
Utilization of Technology (IT)	0,485

Source: Processed data (2021)

Table 6 shows that the AK, KK, and KSDM variables have an AVE value > 0.5. Thus the indicator that measures the variable is declared valid to calculate the corresponding latent variable. In comparison, the variable utilization of Technology has an AVE value <0.5. However, for testing convergent validity, the loading factor is an assessment that must be compared with the AVE. The AVE value in this study can be ignored, and data processing can be continued.

Table 7. Fornell Lecker Criterion

Latent Variable	AK	KK	KSDM	TI
AK	0,918			
KK	0,711	0,794		
KSDM	0,822	0,697	0,910	
TI	0,174	0,152	0,126	0,697

Table 7 shows that the AVE root of the AK, KK, KSDM and TI variables is greater than the correlation between the AK, KK, KSDM, and TI variables. Thus the indicators that measure the AK, KK, KSDM, and IT variables are declared valid.

Table 8. Cross Loading

Indicator	Var. AK	Var. KK	Var. KSDM	Var. TI
AK1	0,883	0,717	0,702	0,110
AK2	0,931	0,673	0,693	0,143
AK3	0,945	0,645	0,740	0,118
AK4	0,957	0,653	0,776	0,155
AK5	0,917	0,638	0,715	0,170
AK6	0,923	0,646	0,802	0,177
AK7	0,912	0,605	0,784	0,212
AK8	0,870	0,641	0,806	0,189
KK1	0,376	0,627	0,343	0,129
KK2	0,403	0,762	0,343	0,129
KK3	0,441	0,751	0,440	0,111
KK4	0,382	0,838	0,492	0,140
KK5	0,487	0,887	0,543	0,146
KK6	0,602	0,836	0,685	0,072
KK7	0,698	0,838	0,608	0,119
KK8	0,802	0,781	0,710	0,123
KSDM 1	0,761	0,657	0,952	0,114
KSDM 2	0,784	0,676	0,966	0,146
KSDM 3	0,775	0,616	0,951	0,114
KSDM 4	0,787	0,679	0,957	0,102
KSDM 5	0,712	0,605	0,891	0,062
KSDM 6	0,659	0,563	0,719	0,151
TI2	0,112	0,105	0,090	0,645

TI4	0,059	0,053	0,126	0,627
TI5	0,170	0,115	0,112	0,791
TI7	0,101	0,134	0,032	0,711

Source: Processed data (2021)

Based on table 8 shows the loading factor for all indicators of the variables KK (KK1 to KK8), KSDM (KSDM1 to KSDM8), TI (TI2, TI4, TI5, and TI7), and AK (AK1 to AK8) is greater than the indicator correlation. With other latent variables. Thus, all indicators that measure the KK, KSDM, TI, and AK variables are declared valid to measure the KK, KSDM, TI, and AK variables.

Table 9. Composite Reliability dan Cronbach's Alpha

Variable Latin	Composite Reliability	Cronbach's Alpha
AK	0,977	0,973
KK	0,931	0,918
KSDM	0,966	0,956
TI	0,789	0,666

Source: Processed data (2021)

Based on table 9, the Composite Reliability value of the three variables is more significant than 0.70 so that the AK, KK and KSDM, and TI variables are declared reliable. Meanwhile, the value of Cronbach's Alpha for the three variables is more significant than 0.60 so that the indicators that measure the AK, K KSDM, and IT variables are declared reliable.

Structural Model Testing (Inner Model)

a. R Square

Used to find out how much exogenous variables explain or represent endogenous variables.

Table 10. Results of R Square. Value

Latin Variable	R Square	Adjusted R Square
Accountability (AK)	0,716	0,707

Source: Processed data (2021)

Table 10 shows that the R2 of the AK variable is 0.716 or 71.6%. This indicates that the diversity of the AK variable can be explained by the KK and KSDM and IT variables of 71.6%. While the remaining 28.4% is the contribution of other variables that are not included in this model

b. Q-Square Predictive Relevance

Q-Square predictive relevance calculated manually

$$Q^2 = 1 - (1 - R^2)$$

$$Q^2 = 1 - (1 - 0,716)$$

$$Q^2 = 1 - 0,284$$

$$Q^2 = 0,716$$

Based on the above calculation, it is known that the Q-Square predictive value (Q2) is 0.716 or 71.6%. This shows that the KK and KSDM can explain the diversity of the AK variable and TI variables of 71.6% or, in other words, the contribution of the KK and KSDM

and IT variables to the AK variable is 71.6%. While the remaining 28.4% is the contribution of other variables that are not included in this model

c. f-Square

It is used to determine whether the exogenous variable has a large, quite significant, or minor effect on the endogenous variable.

Table 11. f-Square

	AK
AK	
KK	0,122
KSDM	0,726
TI	0,010

Source: Processed data (2021)

Based on table 11, the effect of KSDM produces f^2 of 0.726. This shows that the KSDM variable has a significant influence on the AK. Then the impact of the KK and TI variables on AK produces f^2 of 0.122 and 0.010. This shows that KK and TI have a negligible effect on AK.

d. Hypothesis Test

Table 12. Hypothesis Testing

Konstruk	Original sample	Tsat	p-values	conclusion
KK - AK	0,261	3,302	0,001	Ha1 accepted
KSDM - AK	0,634	6,833	0,000	Ha2 accepted
TI - AK	0,055	0,861	0,390	Ha3 not accepted

Source: Processed data (2021)

Based on table 12, the equation for the structural model (inner model) can be made as follows:

$$\text{Accountability} = 0,261 \text{ KK} + 0,634 \text{ KSDM} + 0,055 \text{ TI}$$

Table 12 shows that the statistical t-value of the influence of KK on AK is $3.302 > 1.96$, and the p-value is $0.001 < 0.005$ with a coefficient of 0.261. This can be interpreted that the KK has a positive and significant effect on the AK so that the Ha1 hypothesis is accepted. A kiyai who has charisma can influence his members to carry out things to improve organizational performance. Charismatic leaders can provide motivation based on commitment and emotional identity to their subordinates' vision, philosophy, and style. To establish good accountability, the role of the Kiai is expected to be the initiator by providing ideas according to the needs of the organization. The leadership of the Kiai is used to organize, build and empower the pesantren so that it is very influential on the accountability of the pesantren. This is following research conducted by Wulandari (2019), Seftyono et al. (2016), Satyawati & Suartana (2014), and Timothy et al. (2011), which state that charismatic leadership affects financial accountability.

The statistical t value of the effect of KSDM on AK is $6.833 > 1.96$, and the p-value is $0.000 < 0.005$ with a coefficient of 0.634. This can be interpreted that KSDM has a positive

and significant effect on AK so that the Ha2 hypothesis is accepted. Competence is an essential thing that a person must possess to perform well, a human trait that can be measured and observed to perform well (Dessler, 2015). Based on the respondent's description data, there is the fact that there are still fewer managers who have an accounting background, and the competencies they have are not following the operational tasks and are still lacking to attend training. Change and development of pesantren require competencies that members of the organization must possess. Competence makes a positive contribution to the achievement of the pesantren organization. Therefore, Islamic boarding schools need training and capacity building to achieve overall organizational goals. The results of this study are in line with research conducted by Murdayanti and Puruwita (2019), which states that financial HR competence has a positive effect on accountability. The higher the Competence of financial and human resources will properly and adequately increase Islamic boarding schools' responsibility. Serly et al. (2019) and Rodiah et al. (2020). Several studies on organizations outside Islamic boarding schools also state that HR competence positively affects accountability (Indriasari, 2008; Pratiwi, 2017; Azmy, 2017; Ziman et al., 2010 and Ropiyantie, 2012).

While the t-statistic value of the influence of IT on AK is $0.861 < 1.96$ and p-value is $0.390 > 0.005$ with a coefficient of 0.055. This can be interpreted that TI has no significant positive effect on AK, so the Ha3 hypothesis is not accepted. Increasing activity in Islamic boarding schools is not possible to do manually. Therefore, it is necessary to support Technology and its utilization to maximize performance. Accuracy and accuracy can only be achieved with the help of Technology (Purpasari & Purnama, 2018). Utilizing Technology can increase productivity and reduce error rates (Abbas et al., 2014). Based on Romli's research (2018), some Islamic boarding schools still use the traditional recording system or simple recording. Although related to accounting records have been widely circulated, the use of Islamic boarding schools still separates income and expenditure so that it only produces operational reports and cash reports (Ahyar, 2020). This is not fully following Islamic boarding school accounting guidelines with reporting consisting of a balance sheet, activity (operational) report, cash flow report, and notes to financial statements (BI & IAI, 2018). From the description above, the use of Technology in the form of computers helps in managing organizational documents as a whole (Dwi Saptariningsih & Kristianto, 2018). To improve accountability and performance, Islamic boarding schools must utilize Technology. This follows the research that states that the ability to utilize Technology can improve accountability and organizational performance (Nurjaya et al., 2021).

e. Dominant Influence

Based on table 12, it is known that the variable that has the most dominant influence in measuring the AK variable is the KSDM variable, which is 0.634. This means that the competency variable of Human Resources is a variable that has a dominant influence on the Accountability variable.

V. Conclusion

5.1 Conclusion

Based on the results of data analysis that has been carried out, the conclusions of this study are as follows:

1. Charismatic leadership has a significant positive effect on accountability. This means that the better the charismatic leadership will increase the accountability of Islamic boarding schools in Bireuen Regency.

2. Human resource competence has a significant positive effect on accountability. This means that the higher the competency possessed by the members of the Islamic boarding school, the will increase the responsibility of the Islamic boarding school in Bireuen Regency is.
3. The use of Technology has no significant positive effect on accountability. The higher the use of Technology has not increased the responsibility of Islamic boarding schools in Bireuen Regency.

5.2 Suggestion

Based on the conclusions above, the researchers suggest the following:

4. To Islamic Boarding Schools in Bireuen Regency to apply more charismatic leadership to become role models for their members and motivate their members to work optimally in achieving organizational goals.
5. Improving the Competence of its members 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, it offers financial management assistance for Islamic boarding schools, including the preparation of financial information for Islamic boarding schools following PSAK.
6. It is necessary to make maximum use of Technology to support transparency and accountability to facilitate HR in preparing financial reports

References

- Anggraini, R.D. (2013) *Transparansi, Partisipasi dan Akuntabilitas Pengelolaan Anggaran Dana Bos dalam Program RKAS di SDN Pacarkeling VIII Surabaya*. *Kebijakan dan Manajemen Publik*. Vol1 (2), 201-208
- Ahyar, M. K. (2020). *Tantangan Pondok Pesantren Menuju Lembaga Pendidikan Islam yang Akuntabel*. *JIFA (Journal of Islamic Finance and Accounting)*, 3(1).
- Andini, D & Yusrawati. (2015). *Pengaruh kompetensi Sumber Daya Manusia dan Penerapan Sistem Akuntansi Keuangan Ddaerah terhadap Kualitas laporan Keuangan Daerah pada SKPD Kabupaten Empat Lawang Sumatera Selatan*. *Jurnal Ekonomi, Manajemen dan Akuntansi I* Vol 24(1).
- Arel, B., Cathy, A.B., Cianci, A.M. (2012). *The Impact of Ethical Leadership, the Internal Audit Function, and Moral Intensity on Financial Reporting Decision*. *Journal Bussines Ethics*, 109, 351-366
- Basri, H & A.K.Siti Nabiha. (2016). *Accounting System and Accountability Practices in Islamic Setting: A Grounded Theory Perspective*. *Pertanika Journal of Social Sciences & Humanities*, 24 (S) May 2016, 59 – 78
- Basri, H & A.K.Siti Nabiha and Majid, M.S.A(2016). *Accounting and Accountability in Religious Organizations: An Islamic Contemporary Scholar'Prespective*, *Gajah Mada International Journal of Business*, 8(2), May-August 2016, 207 - 230
- BI & IAI. (2018). *Pedoman Akuntansi Pesantren: Departemen Ekonomi Syariah Bank Indonesia*
- Cooper, D.R. & Schindler, P.S. (2014). *Business Research Method, Eleventh Edition*: new York- McGraw Hill/Irwin
- Cut, J & Murry, V. (2010). *Accountability and Effectiveness Evaluation in Nonprofit Organizations, Accountability and Effectiveness in Non Profit organizations (1ed)*. <https://doi.org/104324/9780203461365>
- Ebrahim, A. (2003). *Accountability in Practice; Mechanisms for NGOs*. *World Development*, 31(5), 813-829, [https://doi.org/10.1016/S035-750X \(03\)00014-7](https://doi.org/10.1016/S035-750X (03)00014-7)

- Ghozali, I & Latan, H. (2015). *Partial Least Square Konsep Teknik dan Aplikasi Menggunakan Program SmartPLS 3.0 (2nd Edition)*. Semarang: Badan Penerbit Universitas Diponegoro.
- Hartanti, D. (2020). *Sociology Review of Social Phenomenon, Social Rules and Social Technology*. *Budapest International Research and Critics Institute-Journal (BIRCI-Journal) Vol 3, (2): 1175-1184.*
- Indahwat, R. (2016). *The Influence of Information Technology, Top Management Support and User Competency on the Quality of Accounting Information System's Quality and its Impact on the Accounting Information Quality (Survey on the Local Water Supply Company)*. Dissertation. Padjadjaran University
- Kaplan, R.S. (2001). *Strategic Performance measurement and management in nonprofit organizations*. *Nonprofit Management and Leadership*, 113(3), 353-370. <https://doi.org/10.1002/nml.11308>
- Laili, M.K & Fajdarenie, A.(2021).*Pengaruh sosialisasi informasi Sak Etap dan kompetensi sumber daya manusia terhadap Akuntabilitas laporan Keuangan*. *Al-Mal: Jurnal Akuntansi dan Keuangan Islam*, Vol 2(1), 39-54
- Mohamed, Abdirisq Ibrahim. (2014). *Assessing the Financial Accountability of the Somali Federal Government Organizations*. *Public Policy and Administration Research*. ISSN 2224-5731 (Paper) ISSN 2225-0972(online) Vol 4, No.2. www.iiste.org
- Murdayanti, Y., & Puruwita, D. (2019). *Kompetensi Sdm Keuangan dan Akuntabilitas Pesantren*. *Jurnal Akuntansi, Ekonomi dan Manajemen Bisnis*, 7(1), 19-29.
- Mardiasmo. (2006). *Perwujudan Transparansi dan akuntabilitas Publik melalui Akunta si Sektor Publik. Suatu Sarana Good Governance*. *Jurnal Akuntansi Pemerintahan*, Vol2 (1), 1-17
- Marlizar, et.al. (2021). *Effect of Service Quality and Use of E-Service Technology on Customer Loyalty: A Case Study of Maxim in Aceh*. *Budapest International Research and Critics Institute-Journal (BIRCI-Journal) Vol 4, (4): 8002-8016.*
- Pramusinto, N.D., Daerobi, A., and Hartanto, D. (2020). *Labor Absorption of the Manufacturing Industry Sector in Indonesia*. *Budapest International Research and Critics Institute-Journal (BIRCI-Journal) Vol 3 (1): 549-561.*
- Prugsamat, R. (2010). *Factors that Influence organization learning sustainability in a nonprofit organization*. *Learning Organization*, 17(3), 243-267. <https://doi.org/10.1108/09696471011034937>
- Randa, F., Triyuwono, L., Ludigdo, U., & Sukoharsono, E.G. (2011) *Studi Etnografi; Akuntabilitas Spiritual pada Organisasi Gereja Khatolik yan Terinkulturasi Budaya Lokal*. *Jurnal Akuntansi Paradigma*, 2(1), 35-51. Diambil dari <http://jurnal.ummuhjember.ac.id/index.php/sncp/artikel/view/2018>.
- Rodiah,S.,Satria,W.,Putri,A.A.,Azmi,Z.,Suci,R.G.,Marlina,E.,Azhari,I.P.(2020)*Akuntabilitas Pengelolaan Keuangan pada Pondok Pesantren Bahrul Ulum Pantai Raja Kampar*. *COMSEP: Jurnal Pengabdian Masyarakat*. Vol 1(1), 133-138.
- Romli. M.(2-18). *Peluang dan Tantangan Penerapan Sistem Akuntansi Pesantren Indonesia (SANTRI) di Indonesia*. *Ekomadania*, 2(1), 35-51
- Serly, V., Arza, F. I., Betavia, A. E., & Zulvia, Y. (2019). *Peningkatan Kualitas Laporan Keuangan Pesantren melalui Pelatihan Akuntansi Pesantren di Kota Padang Sumatera Barat in Seminar Nasional Hasil Penelitian & Pengabdian Kepada Masyarakat (SNP2M) (pp. 516-521)*.
- Spencer & Spencer, 1993, *Competence at Work: Models for Superior Performance*, Canada: John Wiley & Sons, Inc
- Sugiyono. (2015). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Bandung.Penerbit CV Alfabeta

- Trakulmututa, J & Chaijarewonwattana, B. (2013). Good Government in the Human Resource Management at the Level of Local Government. The Empirical Studi of Southern part of Thailand. *International Journal of Bussiness and social science*. Vol2 (7), 46-53
- Wulandari, N. (2019). Peran Kiai sebagai Inisiator dan Elitrist Charismatic dalam Membentuk Akuntabilitas Nahdlatul Ulama. *Jurnal Akuntansi Aktual*, Vol 6(2), 280 – 344).
- Zakaria, Jaja Muhammad. (2017). Pengaruh Efektifitas Sistem Informasi Akuntansi, Kompetensi Auditor Internal dan gaya kepemimpinan Terhadap Akuntabilitas Keuangan pada Perguruan Tinggi Badan Hukum di Indonesia. Tesis. Universitas Padjadjaran Bandung
- Zuhirsyan, M. (2018). Membidik Potensi Ekonomi Syariah di Lembaga Pendidikan Pondok Pesantren. *Economica; Jurnal Ekonomi Islam*, 9(2), 319-347. <https://doi.org/10.21590/economica.2018.9.2.2781>