

Factors That Influence The Financial Reports Of Islamic Boarding School Schools In Indragiri Hilir District

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ABSTRACT

This study aims to examine the effect of sharia accounting knowledge, education level, accounting standard training, and understanding of Islamic boarding school accounting guidelines in Islamic boarding schools in Indragiri Hilir district, either partially or simultaneously. The method of determining the sample in this study uses purposive sampling method. The samples in this study were Islamic boarding school managers such as foundation leaders, treasurers, administrators or accounting and finance/administrative staff, school principals, Islamic boarding school secretariats and operators so that 33 respondents were obtained. The data used are primary and secondary data. The analytical method used is multiple linear regression analysis, data quality test, classical assumption test, and hypothesis testing with SPSS version 23 test tool. The results show that the education level variable does not have a positive effect on the presentation of Islamic boarding school financial statements, while the variables of Islamic accounting knowledge, training accounting standards, and understanding of Islamic boarding school accounting guidelines have a positive effect on the presentation of Islamic boarding school financial statements. Then simultaneously, the results of the independent variables have a joint effect on the dependent variable. The coefficient of determination R² shows that the independent variable has an effect of 72.3%



INTRODUCTION

The Ministry of Religious Affairs acknowledges that not all Islamic boarding schools (pesantren) have the human resources (HR) needed to report financially. Currently, technical preparations are underway, including developing technical guidelines for Islamic boarding school financial reporting to ensure that no schools make mistakes in its implementation. Islamic boarding schools are responsible for ensuring that the community assets accumulated by their ulama are optimally utilized and even contribute to the economic independence of the boarding school and the local community.

Islamic boarding schools are required to prepare accountability reports, as stipulated in Presidential Decree No. 82 of 2021. They are required to devote more time and effort to preparing financial reports. Failure to report or even making errors in financial reporting poses a potential threat of criminal charges for misappropriation of funds or corruption. The Ministry of Religious Affairs stated that Islamic boarding schools must adjust several sections of their curriculum to accommodate or adapt to the government's educational curriculum. Several identified vulnerabilities should be noted by both the government and Islamic boarding schools.

The problem in Islamic boarding schools is that the boarding school administrators do not know and do not understand the standards governing the boarding school's finances due to the lack of knowledge and direct contact from the government regarding training and assistance in preparing financial reports. And the next problem is the facilities and infrastructure owned by the boarding school are still very minimal, such as computers and other technology. This is caused by the low human resources in implementing the boarding school accounting guidelines. The minimal knowledge of financial managers in some boarding schools results in the financial accounting information system not being implemented optimally, as a result of the preparation of the presentation of financial reports not in accordance with the Boarding School Accounting Guidelines. The presentation of Islamic boarding school financial reporting should be adequate and comparable with the financial reports of other organizations. The obstacles that occur are due to lack of knowledge, as a result of experiencing obstacles in preparing financial reports



according to the Boarding School Accounting Guidelines due to a lack of understanding of how to prepare financial reports.

Accounting is essential for Islamic boarding schools. Therefore, Islamic Boarding School Accounting Guidelines on financial reporting have been developed. Islamic boarding schools in Indonesia currently under-emphasize the importance of financial management systems and tend to prioritize programs. Yet, a sound financial management system is a key indicator of an institution's transparency and accountability. Reliable financial management requires adequate knowledge, understanding, skills, and experience.

This study aims to determine the influence of sharia accounting knowledge, education level, accounting standards training, and understanding of Islamic boarding school accounting guidelines on the presentation of Islamic boarding school financial reports.

A. LITERATURE REVIEW

1. Shariah Enterprise Theory

Sharia enterprise theory is an enterprise theory that has been internalized with Islamic values to produce a transcendental and more humanistic theory. This means that the theory recognizes accountability not only to company owners (stockholders) but also to a broader group of stakeholders.

Implicitly, Triyuwono stated that Sharia Accounting is not only a form of management accountability to company owners (stockholders), but also accountability to stakeholders and God. According to Slamet, (Triyuwono, 2006) he has his own assessment of why enterprise theory is considered the most appropriate theory for Sharia Accounting. According to him, enterprise theory contains the values of justice, truth, honesty, trustworthiness, and responsibility. In Sharia enterprise theory, Slamet further (Triyuwono, 2006) explained, the most important axiom that must underlie every concept is God as the creator and sole owner of all resources in this world. Therefore, what applies in Sharia enterprise theory is God as the main source of trust, because He is the sole and absolute owner.

2. The Influence of Sharia Accounting Knowledge on the Presentation of Islamic Boarding School Financial Reports



According to Iwan Triyuwono and Gaffikin, Sharia accounting is an attempt to deconstruct modern accounting into a humanistic and value-laden form. The humanistic value of Sharia accounting is that this accounting is designed to humanize humans, or restore them to their pure nature.(Triyuwono, Perspektif, Metodologi, dan Teori Akuntansi Syariah, 2006).

Sharia Accounting Theory is part of Sharia Accounting practice and is needed as a foundation for developing Sharia Accounting practices. A proper understanding of Sharia Accounting Theory will drive accounting development toward practices that align with Sharia principles (Ilyas, 2020) .

The results of Ferlinda Ainur Rachmani's (2020) research on the Influence of Knowledge of Islamic Boarding School Accounting Guidelines on the Presentation of Islamic Boarding School Financial Reports based on the calculation results obtained that the Sharia Accounting knowledge variable has a positive and significant effect. Based on this research, it can be concluded that financial managers' knowledge of Islamic Boarding School Accounting Guidelines will have a significant positive effect on the presentation of Islamic boarding school financial reports.

3. The Influence Of Education Level On The Presentation Of Islamic Boarding School Financial Reports

As educational institutions born from the womb of Islamic boarding schools (pesantren), madrasas share a common vision, or even represent a metamorphosis of the pesantren system. Furthermore, madrasas also inherit several cultural values that have developed in pesantren, including the values of togetherness, independence, and struggle. More importantly, the curriculum taught in madrasas encompasses general knowledge, while also emphasizing aspects of religious knowledge such as faith, morals, and sharia through the study of Islamic texts.(Dr. Ainurrafiq Dawam M. A., 2005)

The results of this study align with those of Muzahid (2014), who stated that education level has a positive and significant effect on the quality of financial reports, and Marlina (2017), who stated that there is a positive effect between education level and the quality of financial reports. The results of the study show that there is a positive and significant influence between the Islamic Boarding School Accounting Guidelines standards and the quality of Islamic boarding school financial reports.



4. The Influence Of Accounting Standards Training On The Presentation Of Islamic Boarding School Financial Reports

According to Poerwadarminta, training means something that has become commonplace, a state that someone has become accustomed to after going through a learning or teaching process. It can be concluded that in a system, there are components that interact with each other or are related to each other in achieving the objectives of the training activity, involving a number of elements consisting of the organizer, instructor, participants, training program, and other supporting facilities that enable the optimal implementation of the training activity.

Research results of Asih Niati, Yohanes Suhardjo, Ratna Wijayanti, Risti Ulfi Hanifah (2019) Training on Financial Management and Financial Reporting of Islamic Boarding School Accounting for Foundation Managers The research results achieved are an increase in understanding of good management management in Islamic boarding schools and efforts are made to improve the system in payment management, bookkeeping and recording guidelines. Research results of Yuliansyah, Fajar Gustiawaty Dewi, Yunia Amelia (2020) Training on Islamic Boarding School Accounting Standards in the Preparation of Financial Reports for Islamic Boarding School Finance Staff. The results of the research carried out as a whole showed an increase in knowledge and understanding of training participants by an average of 30 percent of all participants.

5. Understanding Islamic Boarding School Accounting Guidelines For Presenting Islamic Boarding School Financial Reports

According to (IAI, 2018) , the primary reference for preparing Islamic boarding school financial reports is the Financial Accounting Standards for Entities Without Public Accountability (SAK ETAP) issued by the IAI Financial Accounting Standards Board. These guidelines are compiled using the following references:

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

If Financial Accounting Standards provide a choice of accounting treatment, then the preparation of Islamic boarding school financial reports follows the provisions set out in the Accounting Guidelines. The IAI Sharia



Compartment (KASy) is a compartment established by the IAI DPN to enhance professionalism, carry out professional activities, and carry out scientific functions in the field of Sharia Accounting (Hartono, 2020) .

The results of Ferlinda Ainur Rachmani's (2020) research on the Influence of Knowledge of Islamic Boarding School Accounting Guidelines on the Presentation of Islamic Boarding School Financial Reports. Based on the calculation results obtained, the variable of Sharia Accounting knowledge has a positive and significant effect .

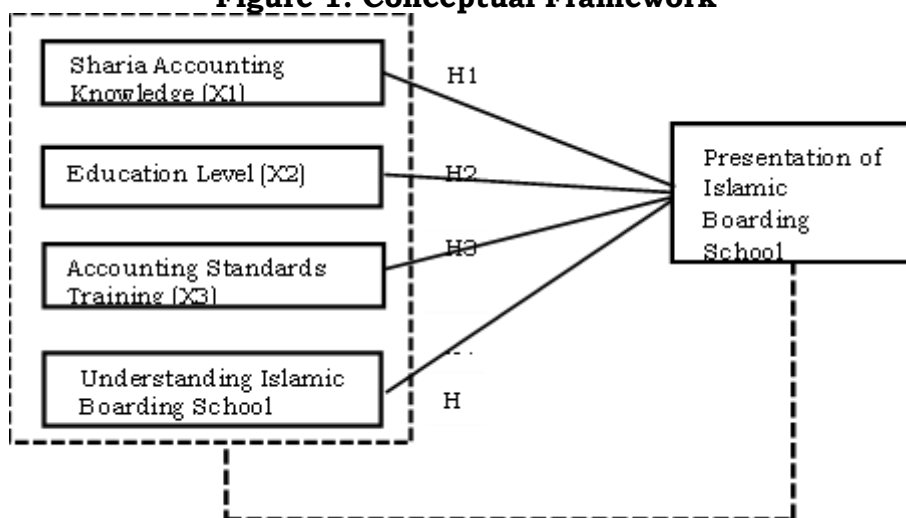
6. The Influence Of Sharia Accounting Knowledge, Education Level, Accounting Standards Training, And Understanding Of Islamic Boarding School Accounting Guidelines On The Presentation Of Islamic Boarding School Financial Reports

Bella Alfi Nuladani's (2021) research findings on the influence of Islamic Boarding School Accounting Guidelines, Human Resource Competence, and Information Technology Utilization on the Quality of Financial Reports. The results of her research revealed a positive and significant influence between Islamic Boarding School Accounting Guidelines standards and the quality of Islamic boarding school financial reports.

B. Hypothesis Development

The relationship among those concepts has to be depicted in a figure of conceptual framework as example below.

Figure 1. Conceptual Framework



Hypothesis:

- H1. : Knowledge of Sharia Accounting has a positive influence on the presentation of Islamic boarding school financial reports.
- H2. : The level of education has a positive influence on the presentation of Islamic boarding school financial reports.
- H3. : Accounting Standards Training has a positive impact on the presentation of Islamic boarding school financial reports.
- H4. : Understanding of Islamic Boarding School Accounting Guidelines has a positive influence on the presentation of Islamic boarding school financial reports.
- H5. : Knowledge of Sharia Accounting, education level, accounting standards training, and understanding of Islamic Boarding School Accounting Guidelines have a significant simultaneous influence on the presentation of Islamic boarding school financial reports in Indragiri Hilir Regency.

RESEARCH METHOD

The approach used in this research is a quantitative approach. According to Sugiyono (2016:8), quantitative research is a research method based on the philosophy of positivism, used to study a specific population or sample, data collection using research instruments, and quantitative or statistical data analysis, with the aim of testing predetermined hypotheses. The types of data used are primary and secondary data.

The population in this study were all Islamic boarding school managers in Indragiri Hilir Regency. The sampling technique in this study used a purposive sampling method. Data sources were obtained by distributing questionnaires to Islamic boarding school managers such as foundation leaders, treasurers, administrators/accounting and finance/administrative staff, principals, Islamic boarding school secretariats and operators. 33 respondents filled out the questionnaires. The Islamic boarding schools in Indragiri Hilir Regency that were used as research objects were PP.Al- Baaqiyatussa' Adiyah, MA.Islamic Boarding School Darussalam, Islamic Boarding School Yasin, PPS Modern Daarul Muttaqien, MTs. Islamic Boarding School Darussalam, PP.Ummul Qur'an Annuraini, PP. Nur Darissalam, MI Islamic Boarding School Darussalam, PP. Fathul 'Ulum Aal-Khair,



and PP. Darul Ishlah. The measurement scale in this study used a Likert scale. To measure the subject's response into a 5-point scale with the same interval. Therefore, the data type used is the interval type. The scores that can be given are: Score 1 = Strongly Disagree (STS) , Score 2 = Disagree (TS) , Score 3 = Disagree (KS), Score 4 = Agree (S) , Score 5 = Strongly Agree (SS).

RESULTS AND DISCUSSION

A. Results

Table 1. Validity Test Result

Variables	Item Question	Item Correlation (r- count)	r - Table	Information
Knowledge Accountancy Sharia (X1)	PAS1	0.676	0.3440	Valid
	PAS2	0.616	0.3440	Valid
	PAS3	0.711	0.3440	Valid
	PAS4	0.520	0.3440	Valid
	PAS5	0.520	0.3440	Valid
Level Education (X2)	TP1	0.580	0.3440	Valid
	TP2	0.628	0.3440	Valid
	TP3	0.599	0.3440	Valid
	TP4	0.470	0.3440	Valid
	TP5	0.476	0.3440	Valid
Training Standard Accounting (X3)	PSA1	0.652	0.3440	Valid
	PSA2	0.818	0.3440	Valid
	PSA3	0.512	0.3440	Valid
	PSA4	0.415	0.3440	Valid
	PSA5	0.595	0.3440	Valid
Understanding About Guidelines Accountancy Islamic Boarding (X4)	PTPAP1	0.472	0.3440	Valid
	PTPAP2	0.535	0.3440	Valid
	PTPAP3	0.587	0.3440	Valid
	PTPAP4	0.681	0.3440	Valid
	PTPAP5	0.455	0.3440	Valid
	PTPAP6	0.424	0.3440	Valid
	PTPAP7	0.633	0.3440	Valid
Presentation Report Finance Islamic Boarding (Y)	PLKP1	0.804	0.3440	Valid
	PLKP2	0.785	0.3440	Valid
	PLKP3	0.684	0.3440	Valid
	PLKP4	0.620	0.3440	Valid
	PLKP5	0.670	0.3440	Valid

Based on table 1 above, this study is in accordance with the formula ($df = n-2$) then it will be $(33-2)$ which is 31 ($df = 31$). Where the number of respondents is 31 people and $\alpha = 0.05$, the r table is 0.3440. The results of the validity test using SPSS



version 23, show that all total correlation items have a value greater than r table, meaning that all questions are valid. So all questions can be used as valid measuring tools in subsequent analysis.

Table 2. Reliability Test Result

Variables	<i>Cronbach Alpha Results</i>	<i>Cronbach Alpha</i>	Information
Sharia Accounting Knowledge (X1)	0.611	0.60	Reliable
Education Level (X2)	0.620	0.60	Reliable
Accounting Standards Training (X3)	0.624	0.60	Reliable
Understanding Islamic Boarding School Accounting Guidelines (X4)	0.640	0.60	Reliable
Presentation of Islamic Boarding School Financial Reports (Y)	0.787	0.60	Reliable

Based on Table 2 above, all Cronbach's Alpha values for each variable exceed the Alpha value. Because all Cronbach's Alpha values are greater than 0.60, it can be concluded that all instruments are reliable.

Table 3. Results of Non-Parametric Statistical Tests (KS)

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		33
Normal Parameters a,b	Mean	,0000000
	Standard Deviation	1,16173432
Most Extreme Differences	Absolute	,086
	Positive	,057



	Negative	-,086
Test Statistics		,086
Asymp. Sig. (2-tailed)		,200 ^{c,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Based on table 4.7 above, the Asymp. Sig. (2-tailed) value is 0.200, which is greater than 0.05, so the residual data is normally distributed.

Table 4. Multicollinearity Test Result

Independent Variable	Tolerance	VIF value	Conclusion
Sharia Accounting Knowledge (X1)	0.991	1,019	There is no multicollinearity
Education Level (X2)	0.954	1,048	There is no multicollinearity
Accounting Standards Training (X3)	0.969	1,032	There is no multicollinearity
Understanding Islamic Boarding School Accounting Guidelines (X4)	0.976	1,024	There is no multicollinearity

Based on table 4, the results of the multicollinearity test data that have been carried out can be concluded that all variables have a tolerance value above 0.1 and a VIF value below 10 so that multicollinearity does not occur.

Table 5. Gleiser Test

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	,214	4,224		,051	,960



Sharia Accounting Knowled.ge (X1)	,058	,082	,132	,707	,485
Education Level (X2)	-,034	,107	-,061	-,318	,753
Accounting Standards Training (X3)	,033	,097	,064	,340	,736
Understanding PAP (X4)	-,019	,077	-,047	-,247	,807
a. Dependent Variable: Abs_RES					

in table 5 glejser test supports that heteroscedasticity does not occur because it has a value above 0.05.

Table 6. Multiple Linear Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	-,035	6,661		-,005	,996
Sharia Accounting Knowledge (X1)	,659	,130	,508	5,084	,000
Education Level (X2)	-,777	,169	-,469	-4,602	,000
Accounting Standards Training (X3)	,492	,153	,324	3,205	,003
Understanding PAP (X4)	,584	,122	,481	4,781	,000

Based on table 6 above, a multiple linear regression equation model is created as follows:

$$Y = -0.035 + 0.659X_1 - 0.777X_2 + 0.492X_3 + 0.584X_4$$

The meaning of the multiple linear regression equation model above is:

1. The constant value is -0.035. This indicates that the variables of sharia accounting knowledge, education level, accounting standards training, and



understanding of Islamic boarding school accounting guidelines are considered constant (0), so the value of the presentation of Islamic boarding school financial reports is -0.035.

2. The regression coefficient of the Islamic accounting knowledge variable (X1) is positive at 0.659. This means that if Islamic accounting knowledge is increased by one unit, with the condition that the variables of education level, accounting standard training, and understanding of Islamic boarding school accounting guidelines are considered constant, it will increase the value of the presentation of Islamic boarding school financial reports by 0.659.
3. The regression coefficient of the education level variable (X2) is negative at 0.777. This means that if the education level is increased by one unit, with the variables of sharia accounting knowledge, accounting standards training, and understanding of Islamic boarding school accounting guidelines being held constant, it will decrease the value of the presentation of Islamic boarding school financial reports by 0.777.
4. The regression coefficient of the accounting standards training variable (X3) is positive at 0.492. This means that if accounting standards training is increased by one unit with the note that the variables of sharia accounting knowledge, education level, understanding of Islamic boarding school accounting guidelines are considered constant, it will increase the value of the presentation of Islamic boarding school financial reports by 0.492.
5. The regression coefficient of the variable understanding of Islamic boarding school accounting guidelines (X4) has a positive value of 0.584. This means that if the understanding of Islamic boarding school accounting guidelines is increased by one unit, provided that the variables of Islamic accounting knowledge, education level, and accounting standard training are considered constant, it will increase the value of the presentation of Islamic boarding school financial reports by 0.584.

Table 7. t-Test Result

Coefficients ^a				
Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.



		B	Std. Error	Beta		
1	(Constant)	-,035	6,661		-,005	,996
	Sharia Accounting Knowledge(X1)	,659	,130	,508	5,084	,000
	Education Level (X2)	-,777	,169	-,469	- 4,602	,000
	Accounting Standards Training (X)	,492	,153	,324	3,205	,003
	Understanding PAP (X4)	,584	,122	,481	4,781	,000
a. Dependent Variable: Presentation of Islamic Boarding School Financial Reports (Y)						

Based on table 4.11 above, it can be seen that:

1. The variable of sharia accounting knowledge (X1) has a positive and significant effect on the presentation of Islamic boarding school financial reports (Y). This can be seen in the table above, sharia accounting knowledge has a t -count of with a sign value of 0.000.
2. The education level variable (X2) does not have a positive effect on the presentation of Islamic boarding school financial reports (Y). This can be seen in the table above, where the education level has a t count of -4.602 with a sign value of 0.000.
3. The accounting standards training variable (X3) has a positive and significant effect on the presentation of Islamic boarding school financial reports (Y). This can be seen from the table above, where accounting standards training has a t- value of 3.205 with a sign value of 0.003.
4. The variable of understanding of Islamic boarding school accounting guidelines (X4) has a positive and significant effect on the presentation of Islamic boarding school financial reports (Y). This can be seen from the table above, understanding of Islamic boarding school accounting guidelines has a t -value of 4.781 with a sign value of 0.000.



Table 8. f Test Result

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	112,691	4	28,173	18,265	,000 ^b
	Residual	43,188	28	1,542		
	Total	155,879	32			
a. Dependent Variable: Presentation of Islamic Boarding School Financial Reports (Y)						
b. Predictors: (Constant), Understanding of PAP (X4), Knowledge of Sharia Accounting (X1), Accounting Standards Training (X3), Education Level (X2)						

Based on the calculations carried out, the calculated F value was obtained at 18.265 with a significance value of 0.000. Because the calculated F value is 18.265 which means it is greater than the F table which is 2.70, it can be concluded that the independent variables which include sharia accounting knowledge, education level, accounting standard training, and understanding of Islamic boarding school accounting guidelines have a positive and significant influence on the quality of financial reports simultaneously.

Table 9. R2 (Coefficient of Determination) Results

Model Summary				
Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	,850 ^a	,723	,683	1,242
a. Predictors: (Constant), Understanding of PAP (X4), Knowledge of Sharia Accounting (X1), Accounting Standards Training (X3), Education Level (X2)				
b. Dependent Variable: Presentation of Islamic Boarding School Financial Reports				

Based on the display of the determination test results in the table above, it can be seen that:

1. The correlation coefficient (R) is 0.850, meaning that there is a strong relationship between the independent variable and the dependent variable (because it is close to 1).



2. The coefficient of determination is 0.723, meaning that the contribution of the independent variable influences the dependent variable by 72.3%, while the remaining 31.7% is influenced by other variables outside the model.

CONCLUSION

By looking at the discussion of the research results regarding "the influence of sharia accounting knowledge, education level, accounting standards training, and understanding of Islamic boarding school accounting guidelines on the presentation of Islamic boarding school financial reports (a study of Islamic boarding schools, Indragiri Hilir Regency)", the following conclusions can be drawn:

1. Partially (t) the variable of sharia accounting knowledge has a positive and significant effect on the presentation of Islamic boarding school financial reports in Islamic boarding schools in Indragiri Hilir Regency. It further improves financial governance in Islamic boarding schools and can build public trust in Islamic boarding school financial management by presenting accountable and responsible Islamic boarding school financial reports.
2. Partially (t) the education level variable does not have a positive effect on the presentation of Islamic boarding school financial reports in Islamic boarding schools in Indragiri Hilir Regency. This is because the preparation of Islamic boarding school financial reports should ideally be presented naturally in accordance with the understanding and insight regarding Islamic boarding school accounting guidelines in presenting Islamic boarding school financial reports that are in accordance with Islamic boarding school accounting guidelines and the legal basis governing Islamic boarding schools.
3. Partially (t) the accounting standards training variable has a positive and significant effect on the presentation of Islamic boarding school financial reports in Indragiri Hilir Regency. This means that accounting standards training is a stage in recognizing Islamic boarding schools from a legal and organizational structure perspective, becoming the starting point in the training period in presenting Islamic boarding school financial reports.



4. Partially (t) the variable of understanding of Islamic boarding school accounting guidelines has a positive and significant effect on the presentation of Islamic boarding school financial reports in Islamic boarding schools in Indragiri Hilir Regency. This means that the implementation of Islamic boarding school accounting guidelines in an institution or organization is one of the factors in realizing the presentation of accountable Islamic boarding school financial reports in an effort to improve Islamic boarding school financial governance that is free from misrepresentation to interested parties such as foundation investors, institutions or the congregation.
5. Simultaneously (f) the variables of sharia accounting knowledge, education level, accounting standards training, and understanding of Islamic boarding school accounting guidelines have a positive and significant effect on the presentation of Islamic boarding school financial reports in Islamic boarding schools in Indragiri Hilir Regency, with a significance level below 0.05, namely 0.000.
6. The coefficient of determination test yielded an R-square value of 0.723. This result indicates that the independent variable contributes 72.3% to the dependent variable. The remaining 27.7% is explained by other variables not examined in this study.

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