

IS IT IMPORTANT FOR ISLAMIC BOARDING SCHOOLS TO HAVE AN ACCOUNTING INFORMATION SYSTEM?

Liafatra Nurlaily

Fakultas Ekonomi dan Bisnis Islam, Universitas Islam Negeri Walisongo Semarang
liafatra@walisongo.ac.id

Abstract. *Islamic boarding schools, as Islamic educational institutions in Indonesia, play a crucial role in character formation and human resource development. In addition to providing religious education, pesantren also contribute to economic independence through efficient financial management. However, many Islamic boarding schools still use ineffective manual recording methods, hindering financial statement accountability and transparency. This study aims to demonstrate the importance of accounting information systems (AIS) in the financial management of Islamic boarding schools. Literature studies and interviews with pesantren managers found that the current conditions of financial recording and management raise several issues, including the complexity of financial records and the difficulty of knowing the actual balance on each account. As a result, decision-making cannot be carried out promptly and is prone to unwise decisions. The results of the literature show that AIS helps in better financial management and contributes to increasing stakeholder trust in pesantren.*

Keywords: *Accounting Information System, Islamic Boarding School, SAK ETAP, ISAK 35.*

Abstraksi. *Pesantren sebagai lembaga pendidikan Islam di Indonesia, memegang peranan penting dalam pembentukan karakter dan pengembangan sumber daya manusia. Selain memberikan pendidikan agama, pesantren juga berkontribusi pada kemandirian ekonomi melalui pengelolaan keuangan yang efisien. Namun, banyak pesantren masih menggunakan metode pencatatan manual yang tidak efektif, yang menghambat akuntabilitas dan transparansi dalam laporan keuangan. Penelitian ini bertujuan untuk menunjukkan pentingnya sistem informasi akuntansi (SIA) dalam pengelolaan keuangan pesantren. Melalui studi literatur dan wawancara dengan pengelola pesantren, ditemukan bahwa kondisi pencatatan dan pengelolaan keuangan yang ada saat ini menimbulkan beberapa isu, diantaranya yaitu rumitnya pencatatan keuangan, sulitnya mengetahui saldo yang sebenarnya pada setiap akun, akibatnya pengambilan keputusan tidak dapat dilakukan dengan sesegera mungkin dan rawan untuk menghasilkan pengambilan keputusan yang tidak bijaksana. Hasil studi literatur menunjukkan bahwa SIA tidak hanya membantu pengelolaan keuangan yang lebih baik tetapi juga berkontribusi pada peningkatan kepercayaan pemangku kepentingan terhadap pesantren.*

Kata Kunci: *Sistem Informasi Akuntansi, Pesantren, SAK ETAP, ISAK 35.*

INTRODUCTION

Islamic Boarding Schools, known as "pesantren" play an important role in Indonesia's educational landscape (Zakaria & Yusmaliana, 2023). Beyond their primary function of providing religious knowledge, these institutions have a strategic role in fostering economic

independence and developing their human resources, which not only gain a strong moral character but also become reliable in the economic field (Radjak & Hiola, 2020). As modernization progresses, these Islamic boarding schools need to adapt to changing times and adopt innovative practices, including implementing accounting

information systems.

Islamic boarding school is a non-profit organization that generally receives funding from students, known as "santri" who make monthly payments and/or obtain funding from external parties in the form of infaq from donors or assistance from the government. The government will follow up on its assistance (A et al., 2023). The demand for accountability in Islamic boarding schools has increased after several government regulations, including the Presidential Regulation (Perpres) of the Republic of Indonesia Number 82 of 2021 concerning Funding for the Implementation of Islamic Boarding Schools and Law Number 41 of 2004 concerning Waqf.

The number of pesantren has reached more than 28 thousand, with a number of students more than 4 million (Sjafrudin, 2018) in 2018, pesantren will become an essential part of the development of the Indonesian nation, both in terms of economy and human resources (Aji & Rosyad, 2020), because it will produce the next generation of the nation who are competent with proper education in Islamic boarding schools. The implementation of proper education in pesantren can be achieved with the good management of pesantren with the help of the Accounting Information System (AIS), which will produce financial reports that can provide relevant information for strategic decision-making in Islamic boarding schools (Dalimunthe dkk., 2020).

However, many pesantren still use manual bookkeeping methods, which are less efficient and can lead to problems in the management of Islamic boarding schools or pesantren, especially in terms of financial management and reporting (Zakaria & Yusmaliana, 2023). The majority of pesantren do not have good financial

management rules or procedures, with a consistent AIS (Meutia & Daud, 2021; Novriadi Cibro et al., 2023; Rusmanah et al., 2021) can provide relevant financial information for decision-making that can help the progress of pesantren so that they can continue to improve the quality of education provided. The absence of AIS can result in irrelevant and accountable financial statements, resulting in ineffective and unwise decision-making. Unwise decisions can occur, such as the use of funds that are too aggressive for development, wasteful use of funds for things that are not strategic, and less ability to provide welfare to the *ustadz* who teach at pesantren.

Previous research (Supriyati & Bahri, 2020) tried to design an accounting information system for the problems faced by 3 Islamic boarding schools that are the object of his research. Namely, there are Islamic boarding schools that sometimes meet their needs by using personal money of Islamic boarding school leaders, and there are Islamic boarding schools that rotate formal school fees to meet the needs of Islamic boarding schools. Moreover (Radjak & Hiola, 2020) stated that the Islamic boarding school that is the object of their research conducts financial records very simply, namely in the form of cash flows in and out, and only accounts for financial statements to the leadership of the pesantren, even though the Islamic boarding school also has six formal educational institutions and 2 business entities. Based on the two previous studies, the solution offered has not been able to show the importance of the existence of an Islamic boarding school accounting information system, which is outlined in the form of rules or procedures for recording and managing the finances of Islamic

boarding schools before finally the Islamic boarding school is expected to be able to prepare financial reports by the applicable standards in Indonesia, namely SAK ETAP and ISAK 35.

This study aims to show the importance of Islamic boarding schools having an accounting information system that can provide rules regarding the financial recording process. This system can later help Islamic boarding schools prepare relevant financial reports for decision-making.

LITERATUR REVIEW

Islamic Boarding School

According to Presidential Regulation of the Republic of Indonesia Number 82 of 2021 concerning Funding for the Implementation of Islamic Boarding Schools, Islamic Boarding Schools are community-based institutions established by individuals, foundations, or other Islamic community organizations that instill faith and piety in Allah, sow morals to start, and uphold the Islamic teachings of *rahmatan lil'alamiin* which is reflected in the attitude of humility, tolerance, balance, moderation, and noble values of the Indonesian nation through education, Islamic da'wah, exemplary, and community empowerment within the framework of the Republic of Indonesia. The increasing number of Islamic boarding schools and the increasing number of Indonesian people who are educated in Islamic boarding schools make their existence an important part of the development of the Indonesian nation.

Regulation of the Minister of Religion Number 3 of 1979 classifies Islamic boarding schools into 3 types, namely (1) Type A Islamic Boarding School is an Islamic boarding school with

students who study and live in a boarding school environment with traditional teaching, (2) Type B Islamic Boarding School is a boarding school that organizes classical teaching and teaching by the teacher, known as "kyai" is an application given at certain times and students live in the environmental dormitory Islamic boarding school, (3) Type C Islamic boarding school is an Islamic boarding school that is only a dormitory while students study outside the Islamic boarding school, (4) Type D Islamic boarding school is an Islamic boarding school that organizes the Islamic boarding school system and at the same time a school or madrasah system. Islamic boarding schools in Indonesia have contributed to Indonesia's progress, including by giving birth to scientists, national leaders, and leaders.

Islamic boarding schools can be said to be reporting entities because they are organizations that generally have separate financial management between the entity and its founder. As a reporting entity, its assets and liabilities must be distinguishable from those of other organizations or individuals. Islamic boarding schools as a reporting entity are Islamic boarding schools that have a legal entity in the form of a foundation (Pedoman Akuntansi Pesantren, 2018). One factor supporting the success of Islamic boarding schools in developing and creating high-quality education is finance, as the financial sector supports education management.

Accounting Information System

Islamic boarding schools in Indonesia have traditionally relied on manual record-keeping methods, which are often insufficient to support their growth and development. Accounting information systems are essential for Islamic boarding schools because they can help manage and

report finances more effectively and efficiently. Islamic boarding schools play a strategic role in economic development, and human resources have good character. With the current development of modernization, it is hoped that pesantren can be more adaptive to the development of the times. Pesantren with a good accounting information system can become advanced pesantren with good quality resources. Islamic boarding schools that have legal business units with financial recording and reporting by existing standards can facilitate increasing economic independence.

An accounting information system collects, records, stores, and processes data to produce information for decision-makers (Hatta et al., 2022). In the context of Islamic boarding schools, accounting information systems can help regulate and evaluate performance, facilitate budget planning, and coordinate and control various activities.

Financial Report

The Indonesian Institute of Accountants or Ikatan Akuntan Indonesia (IAI) and Bank Indonesia recognized this issue and developed an Accounting Standards for Islamic Boarding Schools manual to provide guidelines for these institutions. This manual is expected to help thousands of Islamic boarding schools in Indonesia improve their financial management practices and adopt more robust accounting systems. IAI and BI compiled the guidelines based on PSAK 45 and SAK ETAP.

Based on SAK ETAP and PSAK Number 45, which in 2019 was replaced by ISAK 35 states that non-profit organizations need to have financial statements in the form of financial position statements, activity reports, cash flow

statements, and notes on financial statements. This shows that Pesantren, as a non-profit organization, needs to have an adequate accounting information system to comply with generally accepted financial accounting standards. As a non-profit organization, this standard requires Pesantren to carry out good and transparent accounting practices.

SAK ETAP is an accounting standard for entities that have no public accountability and do not publish financial statements for general purposes to external users (Siregar et al., 2023). Islamic boarding schools are relevant and suitable for using this standard because they have the characteristics of being a non-profit institution and do not have public accountability. As a non-profit organization, in addition to using SAK ETAP, Islamic boarding schools also need to implement ISAK 35 for the presentation of financial statements of non-profit organizations. This is because non-profit organizations have different characteristics from business entities in general (Ansari et al., 2023). In ISAK 35, it is explained that the financial statements of non-profit organizations consist of financial position statements, activity reports, cash flow statements, and notes on financial statements. There is flexibility in the preparation of financial statements of non-profit entities namely, the merger of specific accounts that have the same characteristics is allowed (Rahim et al., 2023). In addition, some presentation, recognition, and measurement provisions are typical for nonprofit organizations. For example, the requirement to record funds received based on restrictions on their use, namely restricted funds and unrestricted funds (Supriyati & Bahri, 2020), flexibility in presenting cash flows, as well as

disclosure of information related to donations and other special transactions that only nonprofits have (Siregar et al., 2023). Therefore, Islamic boarding schools need to implement an accounting information system that meets these provisions in order to fulfill accountability to stakeholders and increase public trust (Hatta et al., 2022; Siregar et al., 2023).

METHOD

The method carried out in this study is a literature study that analyzes and reviews information from previous research, books, and other relevant reference sources to the topic discussed. In addition, the author also conducted a question-and-answer session with the administrators of Islamic boarding schools and foundation administrators regarding the conditions of financial recording that are currently being carried out and the obstacles encountered related to financial management. With that, it is hoped that the importance of AIS in the financial management process and the consequences that can be caused if there is no AIS can be illustrated.

RESULTS AND DISCUSSION

The Islamic boarding school foundation is a non-profit organization that obtains and manages funds from the community, the central government, local governments, and other legal and non-binding sources as well as the Islamic boarding school endowment fund is expected to have accountable operational and financial management. Separate financial management between Islamic boarding schools and other organizations and caregivers of Islamic boarding schools can help improve order and accountability of their operational activities and reports. With operational activities and accountable

reports, the management of the Islamic boarding school can conduct relevant analysis and evaluation to make wise decisions that can provide progress for the Islamic boarding school itself later. To achieve accountability, which is mainly in financial management, an accounting information system is needed to provide consistent rules and procedures for financial management.

Accounting information systems can play an essential role in increasing the economic independence of Islamic boarding schools. Previous research shows that Islamic boarding schools that can implement accounting information systems tend to be more adaptive to the development of the times and produce quality human resources (Mikal & Mubin, 2020). With the existence of an accounting information system in an agency, especially in Islamic boarding schools, the financial reports produced will be more accountable, it can increase stakeholder trust in Islamic boarding schools (Hatta et al., 2022). However, many Islamic boarding schools have not fully implemented the accounting information system. Obstacles include minimal accounting understanding from managers, a lack of competent human resources, and a lack of socialization of accounting guidelines specifically for Islamic boarding schools. They still record and manage finances manually, and there are no clear regulations regarding effective and accountable management procedures. One of them is the Raudlotul Quran Islamic Boarding School Education Foundation.

The Raudlotul Quran Islamic boarding school is an educational foundation in the city of Semarang. This pesantren was established in 1994 and still uses manual financial records, namely recording income

and expenses in various notebooks. Pesantren has male and female students who have their organizational structures.

The organizational structure in this pesantren is as follows.

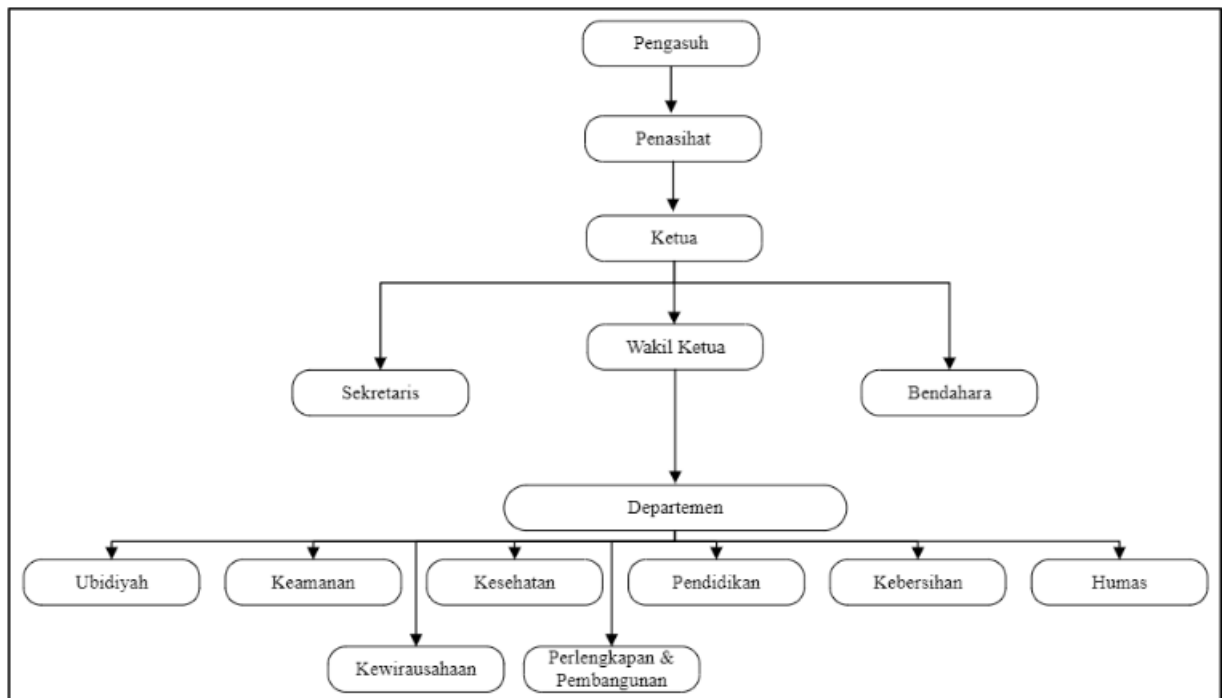


Figure 1. Organizational structure of the male students
Source: processed by the researcher

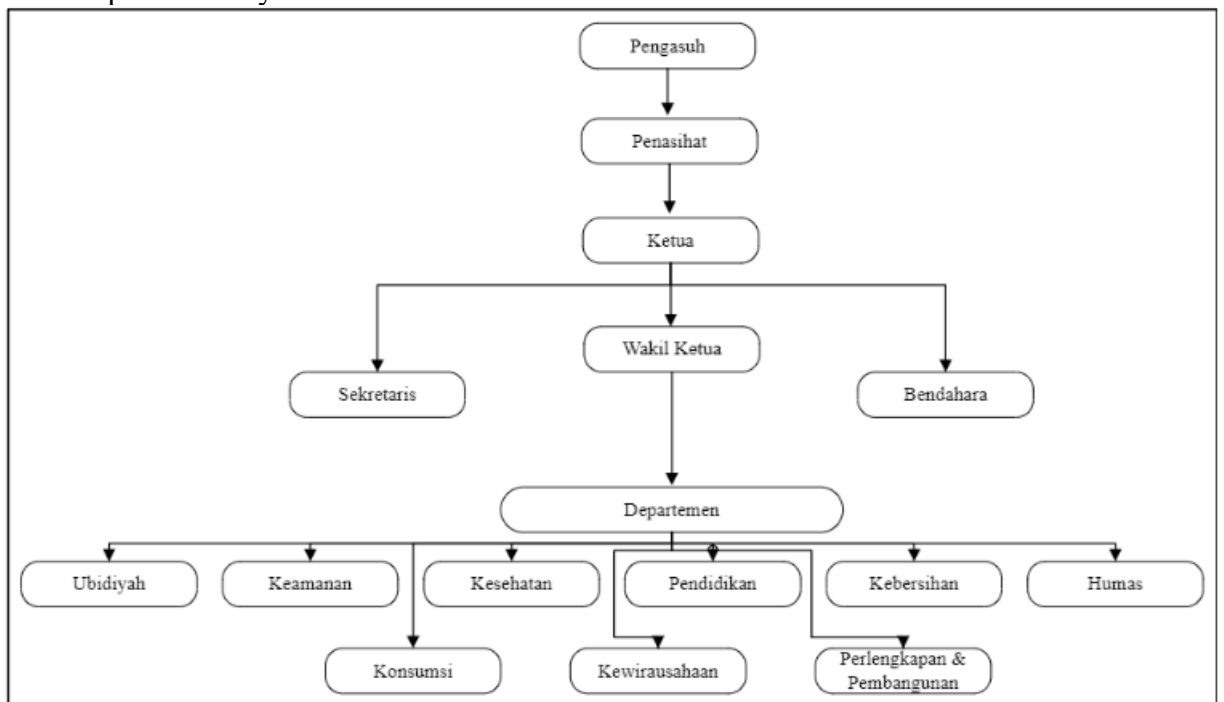


Figure 2. Organizational structure of the female students
Source: processed by the researcher

In addition to teaching and learning activities, the pesantren has several

business units: shops, mini stations, and freshwater fish ponds. The financial

recording carried out with these various activities is still very manual. The pesantren has income in the form of payment of *syahriah* money from students, which is paid every month, infaq, registration of new students, and profits from business unit activities. Santri or parents of students pay *syahriah* money every month to the treasurer of the Islamic boarding school, which includes several payment components, namely meal, cash, electricity, *madrasah diniyah*, savings, and *bisyaroh*. In the beginning, the treasurer will record it in the *syahriah* recap book and on the *syahriah* card of the students which will be kept by each student, then every two weeks, the treasurer will transfer the record into the general cash book. After that, at the end of each month, the treasurer will distribute the *syahriah* payment money to each payment component notebooks. All records of income and expenditure at the end of each period will be reported by the treasurer of the pesantren to the chairman of the foundation and the caregiver of the pesantren. Based on the recording method, several obstacles occur, namely (1) it is difficult to know the balance of each post or payment component, (2) there are borrowing and borrowing balances between payment posts, (3) financial recording is complicated, and (4) there is no evidence of transactions to support accountability. With such circumstances, it is difficult for pesantren to know the current financial position. If they want to know it, it takes time to recap and correct the existing records. This will hinder the prompt and thoughtful decision-making process.

The literature suggests that implementing an accounting information system is crucial for Islamic boarding schools to improve their financial management and support their overall

development. Islamic boarding schools in Indonesia have been encouraged to adopt the Islamic Boarding School Accounting Guidelines, issued by the IAI in collaboration with Bank Indonesia in 2017. However, the adoption of these guidelines has been slow, and many Islamic boarding schools still lack the necessary human resources and knowledge to implement them effectively (Radjak & Hiola, 2020).

Given the central role of Islamic boarding schools in shaping the character and quality of Indonesian human resources, it is appropriate for Islamic boarding schools to be managed professionally by implementing an adequate accounting information system (Radjak & Hiola, 2020). The existence of a proper accounting information system in Islamic boarding schools can provide important benefits, such as increased accountability and transparency of financial management (Aresteria, 2018; Fauziah & Maulana, 2022; Haromain, 2020; Persada et al., 2022). This is supported by the results of previous research, which shows that the application of accounting information systems plays a role in improving the quality of financial reporting in Islamic boarding schools (Radjak & Hiola, 2020). Other research also revealed that the development of human resources in Islamic boarding schools, including in terms of financial management, is the key to the success of Islamic boarding schools in achieving their goals (Haromain, 2020; Jamaludin et al., 2020).

Suppose Islamic boarding schools do not have an adequate accounting information system. In that case, it can impact weaknesses in financial management, difficulties in making budget planning and evaluation, and a lack of transparency and accountability in the

accountability of funds to stakeholders (Budiarto & Puspitasari, 2020). In order to increase economic independence and accountability in fund management, Islamic boarding schools need to pay attention to implementing an adequate accounting information system. The purpose of an information system in an organization is to enable the organization to obtain, process, store, and disseminate relevant information for decision-making and operational control (Akadiati et al., 2022). So, with the existence of an accounting information system in Islamic boarding schools, it is hoped that they can manage finances and academic activities more transparently and accountably.

The implementation of a good accounting information system can be done with a clear separation of tasks, the proper placement of the quantity and quality of resources in each assignment, a good and consistent flow of financial records, an orderly way of recording finances, evidence of every economic transaction that occurs, and a clear flow of financial reporting. The relevance of Islamic boarding schools to having an accounting information system can be seen from several things. First, the accounting information system can help Islamic boarding schools in better and more transparent financial management (Yogiswara & Suardikha, 2018). Many Islamic boarding schools in Indonesia still use manual financial recording systems, so there are often problems related to financial accountability (Rachmawati et al., 2021). Second, the implementation of an accounting information system can make it easier for pesantren to produce more accurate and accountable financial reports (Rachmawati et al., 2021). The ability of

pesantren managers to understand accounting concepts will enable them to make and report good finances (Roel et al., 2023). In addition, with the existence of an accounting information system, pesantren can also make it easier to calculate the tax burden that must be paid. In a broader view, the accounting information system in Islamic boarding schools not only plays a role in financial management but can also increase the transparency and accountability of the management of people's funds managed by Islamic boarding schools (Radjak & Hiola, 2020).

CONCLUSIONS

The implementation of an accounting information system in Islamic boarding schools is essential to ensure proper financial management and accountability. Islamic boarding schools in Indonesia have been slow due to a lack of human resources and knowledge. An adequate accounting information system can provide several benefits for Islamic boarding schools, such as improved financial transparency, accountability, and decision-making. Islamic boarding schools must focus on clear task separation, proper resource allocation, consistent financial record-keeping, and a well-defined reporting process to implement a successful accounting information system. Recommendations for the next study are: 1) examine the readiness of Islamic boarding schools in terms of human resources and technology to implement accounting information systems, 2) analyze the impact of implementing accounting information systems on the financial management and accountability of Islamic boarding school.

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