

Islamic Boarding School Accounting Practices in the Framework of Realizing the Quality of Islamic Boarding School Financial Reports

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ABSTRACT

The Aceh government designated Bireuen Regency as a santri city which was declared to coincide with the commemoration of the 6th National Santri Day (HSN) on October 22, 2020. This was done because Bireuen Regency is an area that has the largest number of Islamic boarding schools compared to other districts in Aceh with the number of santri which reached 51 thousand people. IAI has issued a financial reporting standard for Islamic Boarding Schools, namely Islamic Boarding School Accounting Guidelines which became effective in May 2018 which aims to facilitate Islamic Boarding Schools in preparing their financial reports, and can provide added value for the progress of Islamic Boarding Schools. The goal to be achieved in this program is how to apply the skills of SMPS Islam Darul 'Ulum Tanoh Mirah administrators so that they have skills regarding accounting practices based on Islamic Boarding School. The method used is Participatory Based learning, namely learning activities that involve teams and partners starting from the planning, implementation, monitoring and evaluation stages of the program. The activity plan is carried out in the form of accounting and management learning and training which is carried out both in theory and practice. The method used is Participatory Based learning, namely learning activities that involve teams and partners starting from the planning, implementation, monitoring and evaluation stages of the program. The activity plan is carried out in the form of accounting and management learning and training which is carried out both in theory and practice.

Keywords: Accounting; Boarding school; Quality of Financial Statements.

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INTRODUCTION

A non-profit/non-business/non-profit organization is an organization or entity that does not make profit its main motive in serving the community. These organizations consist of social foundations, non-governmental organizations, non-government organizations, universities, central and regional government units, and organizations religious (1). In Indonesia, one of the most common non-profit organizations is a religious organization, namely Pondok Pesantren. Based on research conducted by the Research and Development Center of the Ministry of Religion, it was found that from 14,656 in 2003-2004 the number of Islamic boarding schools became 28,961 in 2014-2015 (2). Pondok Pesantren is an Islamic educational institution with a dormitory or cottage system where it is led by a kyai and a mosque as a center of activity and the teaching of Islam as its main activity (3). Aceh Province is a province where the majority of the population is almost 100% Muslim, so there are many Islamic boarding school-based education found, one of which is in Bireuen Regency. The Aceh government designated Bireuen Regency as a santri city which was declared to coincide with the 6th National Santri Day (HSN) commemoration on October 22, 2020. This was done because Bireuen Regency is an area that has the largest number of Islamic boarding schools compared to other districts in Aceh with the number of students which reached 51 thousand people (4). This was also conveyed by the Regent of Bireuen that Islamic boarding schools in Bireuen Regency reached 154 with 51,980 students so that it was worthy of being designated as a santri city based on the support of scholars, scholars, community leaders and the Aceh Regional Office of the Ministry of Religion (5). One of the Islamic boarding schools in Bireuen Regency is Dayah Darul 'Ulum Tanoh Mirah. This Islamic Education Foundation was founded in 1965 which is located in a strategic area because it is about 7 kilometers east of the capital city of Bireuen Regency and 2 kilometers from the Banda Aceh-Medan State road. This dayah organizes an education system including Tahjizi classes; Madrasah Tsanawiyah; Madrasah 'Aliyah and Ma'had 'Aly Darul 'Ulum with a curriculum system based on the Ministry of Religion combined with general lessons and local content as the hallmark of Dayah. Currently, Dayah Darul Ulum Tanoh Mirah has educational programs including Dayah Salafi Education, Darul Ulum Islamic Private Middle School, and Darul Ulum Islamic Private High School. The objectives of implementing these three educational programs are in the context of realizing human beings who are knowledgeable and pious to Allah SWT, have noble character, create generations of Muslims who are skilled, dedicated, healthy physically and spiritually, honest, knowledgeable and responsible based on the spirit of good morality so as to give birth to clerical cadres and able to study the yellow books. (6).

This study was conducted at Darul Ulum Tanoh Mirah Islamic Private Middle School, Bireuen District. This is done because based on the results of initial observations it shows that financial governance is still very simple where financial reporting has not been carried out based on the applicable accounting standards. This is very unfortunate, considering that Islamic boarding schools have a strategic role in the development of the Islamic economy because they have three main functions, namely as a center for the cadre of religious thinkers, institutions that produce human resources, and as institutions that have the power to empower the community (7) .

Pondok Pesantren is an institution that has credibility and is recognized, then one of the programs to encourage the improvement of good organizational governance within Islamic Boarding Schools is through the availability of financial reports that meet accounting standards that are widely accepted by various parties (8). In order to strengthen the Islamic Boarding School accountability system along with the passing of several laws and regulations that have an impact on Islamic Boarding Schools, such as Law Number 41 of 2004 concerning Waqf. Thus, this condition will increase the linkages of Islamic boarding schools to public accountability. Therefore, the Indonesian Institute of Accountants (IAI) has issued a financial reporting standard for Islamic boarding schools, namely Islamic Boarding School Accounting Guidelines which became effective in May 2018. With these accounting guidelines, it is hoped that Islamic boarding schools will facilitate the preparation of their financial reports, and can provide added value for the progress of Islamic boarding schools. Based on the description of the situation analysis above, the problem faced by the partners at this time is that the partners do not understand the preparation of Islamic boarding school accounting-based financial reports so that there is no presentation of financial reports based on these guidelines, so the quality of the financial reports presented is not in accordance with accounting standards. These problems are included in the field of education, namely the skills of presenting Islamic boarding school accounting-based financial reports. then the problem faced by partners at this time is that partners do not understand the preparation of Islamic boarding school accounting-based financial reports so that there is no presentation of financial reports based on these guidelines, so the quality of the financial reports presented is not in accordance with accounting standards. These problems are included in the field of education, namely the skills of presenting Islamic boarding school accounting-based financial reports. then the problem faced by partners at this time is that partners do not understand the preparation of Islamic boarding school accounting-based financial reports so that there is no presentation of financial reports based on these guidelines, so the quality of the financial reports presented is not in accordance with accounting standards. These problems are included in the field of education, namely the skills of presenting Islamic boarding school accounting-based financial reports.

METHOD

This community service activity is located in Bireuen Regency, Aceh Province with the target audience being Darul Ulum Islamic Middle School. The method of implementing this activity is through training and guidance activities regarding the presentation of Islamic boarding school accounting-based financial reports and Islamic boarding school financial management. The stages of the activity implementation plan can be described as follows:

- a. Islamic boarding school accounting training so that partners have skills in presenting financial statements based on Islamic boarding school accounting;
- b. Islamic boarding school financial management training so that partners have knowledge of financial management;
- c. Guidance is carried out as evaluation material during activities and after activities;

RESULTS AND DISCUSSION

Research result

This study aims to apply the skills of recording financial reports to Darul Ulum Islamic Middle School administrators. The usual financial records are in the form of incoming and outgoing cash only. This financial report is considered sufficient to be reported to the Foundation with the reporting period starting in January-December. Incoming cash is divided into 3 parts, namely the school's original income fund (monthly students); government funds (BOS funds); and donation funds. Furthermore, expenditures made by SMPS Darul Ulum, Tanoh Mirah, Bireuen Regency in the 2021 fiscal year originating from receiving government funds in the form of BOS funds consist of spending:

1. Graduate competency development
 - a. Financing of learning and extracurricular activities
2. Development of content standards
 - a. Professional development of educators and education personnel
3. Development of process standards
 - a. Acceptance of new students
 - b. Library development
 - c. Implementation of learning and extracurricular activities
 - d. Administrative implementation of school activities
4. Development of educators and educational staff
 - a. Professional development of educators and education personnel
5. Development of school facilities and infrastructure
 - a. Library development
 - b. Administrative implementation of school activities
 - c. Power and service subscription financing
 - d. Maintenance of school facilities and infrastructure
 - e. Provision of Learning Multi Media Tools
6. Development of management standards
 - a. Implementation of School Activities Administration
7. Development of financing standards
 - a. Implementation of School Activities Administration
 - b. Power Subscription Financing and Services
 - c. Honors Payment
8. Development and implementation of an assessment system
 - a. Implementation of Learning Assessment and Evaluation Activities
 - b. Professional Development of Educators and Education Personnel

Thus, these expenditures are presented in the form of a "School Activity Plan and Budget Work Paper (RKAS) Per Stage" as shown in Figure 1.

**KERTAS KERJA RENCANA KEGIATAN DAN ANGGARAN SEKOLAH (RKAS) PER TAHAP TAHUN
ANGGARAN : 2021**

NPSN : 10107202
Nama Sekolah : SMPS ISLAM DARUL ULUM
Alamat : Tanah Mirah
Kabupaten : Bireuen
Provinsi : Aceh
Tahap : 1, 2, dan 3

A. PENERIMAAN

Sumber Dana:

No. Kode	Penerimaan	Jumlah
4.3.1.01.	BOS Reguler Perubahan	XXXXXXXX
Total Penerimaan		XXXXXXXX

B. BELANJA

No. Urut	Kode Rekening	Kode Program	Uraian	Basis Perhitungan			Jumlah	Tahap		
				Volume	Satuan	Tarif Harga		1	2	3
1		01.	Pengembangan Kompartemen Lulusan				XXXX	XXXX	XXXX	XXXX
2		01.03.	Pembinaan Kegiatan Pembelajaran dan Ekstrakurikuler				XXXX	XXXX	XXXX	XXXX
3		01.03.03.	Pelaksanaan uji coba URA/URK Tk. Kecamatan				XXXX			XXXX
4	5.1.02.02.010029	01.03.03	Inentif Fasilitator ANBK (B0-2.00)	2	OH	XXXX				XXXX
5	5.1.02.02.010029	01.03.03	Inentif teknis pelaksanaan ANBK (B9-2.00)	2	OH	XXXX				XXXX
6	5.1.02.02.010029	01.03.03	Panitia Pelaksanaan ANBK (B9-1.00)	1	Kat	XXXX				XXXX
Jumlah							XXXX	XXXX	XXXX	XXXX

Figure 1. Cash In and Out Reports SMPS Darul Ulum Tanah Mirah Kab. Bireuen

Based on the report above, it is known that Darul Ulum Islamic Middle School has not implemented the recording of financial reports based on the Accounting Guidelines for Islamic Boarding Schools, which means that Islamic boarding schools have not fulfilled the characteristics of Islamic boarding schools with good financial governance. The ability to manage the process of recording and reporting financial transactions is the most basic thing in the process of improving governance because it can increase the trust of all stakeholders which in the long term is expected to support the development of Islamic boarding schools programs. The Islamic Boarding School Accounting Guidelines have not yet been implemented because Islamic boarding schools have problems, namely the lack of understanding of financial managers (treasurers) regarding Islamic Boarding School Accounting.

Discussion

The preparation of Islamic Boarding School Accounting Guidelines is part of the effort to empower Islamic boarding schools so that Islamic boarding schools are able to prepare financial reports based on generally accepted financial accounting standards in Indonesia. Presentation of these financial statements consists of 4 (four) components, namely: Statement of Financial Position; Activity Reports: Statements of Cash Flows: and Notes to Financial Statements. Based on the description of the data relating to the financial records of the Darul Ulum Islamic Middle School Islamic boarding school, it shows that the financial reporting presented does not meet the Islamic Boarding School Accounting Guidelines standards. Based on the financial

transaction data presented in the "School Activity Planning and Budget Work Paper (RKAS) Per Stage", the related journals are recorded in table 1.

Table 1. General Journal

No	Description	Debit	Credit
1	Cash Unrestricted net assets (Receipt of BOS Funds)	195,517,000	195,517,000
2	Educational burden Cash (Development of graduate competencies)	17,623,000	17,623,000
3	Educational burden Cash (Content standard development)	3,750,000	3,750,000
4	General and administrative expenses Cash (Acceptance of new students)	2,000,000	2,000,000
5	Supply Cash (library development)	4,346,000	4,346,000
6	Educational burden Cash (Implementation of learning and extracurricular activities)	1,400,000	1,400,000
7	General and administrative expenses Cash (Implementation of school activity administration)	15,722,900	15,722,900
8	Educational burden Cash (Professional development of educators and educational staff)	1,700,000	1,700,000
9	Supply Cash (library development)	20,688,000	20,688,000
10	General and administrative expenses Cash (Implementation of school activity administration)	3,079,000	3,079,000
11	General and administrative expenses Cash (Power and service subscription financing)	2,500,000	2,500,000
12	Another load Cash (Maintenance of school facilities and infrastructure)	11,180,000	11,180,000

13	Other current assets Cash (Provision of learning multimedia tools)	4,290,000	4,290,000
14	General and administrative expenses Cash (Implementation of school activity administration)	12,580,000	12,580,000
15	General and administrative expenses Cash (Implementation of school activity administration)	21,863,100	21,863,100
16	General and administrative expenses Cash (Power and service subscription financing)	4,800,000	4,800,000
17	Electrical load Cash (Electricity payment)	400,000	400,000
18	Salary expense Cash (Teacher honorarium payment)	62,820,000	62,820,000
19	Educational burden Cash (Implementation of learning assessment and evaluation activities)	2,975,000	2,975,000
20	Educational burden Cash (Professional development of educators and educational staff)	1,800,000	1,800,000

Based on table 1, it can be presented the financial reports of SMPS Islam Darul Ulum based on the Islamic Boarding School Accounting Guidelines, namely:

1. Statement of Financial Position

The statement of financial position aims to provide information about the assets, liabilities and net assets of Islamic boarding school foundations, accompanied by the required disclosures in accordance with applicable regulations. Based on the description presented in the report "School Activity Planning and Budget Work Paper (RKAS) Per Stage", the Financial Position Report of SMPS Islam Darul Ulum can be presented as follows:

DARUL ULUM ISLAMIC SENIOR HIGH SCHOOL Statement of Financial Position Year 2021			
ASSET		LIABILITIES	
Current assets		Short-term liabilities	
Cash and cash equivalents	-	Prepaid income	
	-	Short term debt	

Accounts receivable	25,034,000	Amount	
Supply	-	Other short term liabilities	
Prepaid expenses	4,290,000	Long-term debt	
Other current assets	29,324,000	Employee benefits liability	
Amount		Other long term liabilities	
Non-Current Assets		Amount	
Investments in other entities		Long Term Liabilities	
Investment property		Long-term debt	
Fixed assets		Employee benefits liability	
Intangible assets		Other long term liabilities	
Other non-current assets		Amount	
Amount		Total Liabilities	
		NET ASSETS	
		Unrestricted net assets	29,324,000
		Temporary restricted net assets	
		Permanently tied net assets	
	29,324,000	Total Net Assets	29,324,000
Total Assets		Total Liabilities and Net Assets	

2. Activity Report

Activity report

DARUL ULUM ISLAMIC SENIOR HIGH SCHOOL Activity Report For the Year Ended December 31, 2021	
UNLIMITED NET ASSET CHANGES	
Unrestricted Income	
Student contribution	195,517,000
BOS funds	
Other income	195,517,000
Total Income	29,248,000
Unbound Load	0
Educational burden	62,545,000
Consumption and accommodation expenses	62,820,000
General and administrative expenses	11,180,000
Salary expense	400,000
Another load	166,193,000
Electrical load	0
The amount of costs	0
The increase decrease)	29,324,000
Beginning balance	
Ending balance	

3. Cash flow statement

DARUL ULUM ISLAMIC SENIOR HIGH SCHOOL Cash flow statement For the Year Ended December 31, 2021	
OPERATING CASH FLOW	
Reconciliation of Changes in Net Assets to Net Cash	
Change in net assets	
Adjustment:	
shrinkage	
Increase in trade receivables	
Inventory increase	
Decrease in prepaid expenses	
Increase in unearned income	
The amount of net cash received from operating activities	
INVESTMENT CASH FLOW	
Purchase of assets is not smooth	
Investment sales	
Total net cash disbursed from investing activities	
FUNDING CASH FLOW	
BOS funds	195,517,000
The net amount of cash disbursed from financing activities	195,517,000
The increase decrease)	
Beginning balance	

CONCLUSION

Based on the results of the discussion, it can be concluded that:

1. The Accounting Guidelines for Islamic Boarding Schools are accounting standards in presenting the financial reports of Islamic boarding schools that have foundation legal entities in the framework of reporting to separate wealth between Islamic boarding schools and foundation owners.
2. The recording of the Darul Ulum Islamic Middle School's financial statements is still simple, consisting of cash in and cash out reports
3. SMPS Islam Darul Ulum has not implemented the Islamic Boarding School Accounting Guidelines standards in recording and reporting its finances which include statements of financial position, activity reports, cash flow reports, and notes on financial statements

Thank-you note

The servant would like to thank Allah SWT for his grace so that we can carry out this useful activity to increase the knowledge of the respondents, thank you also to the respondents who are involved in community service for their support in carrying out this community service.

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