

The Implementation of Pesantren Accounting at the Management of Darul Ulum Medali Islamic Boarding School in Lamongan City

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Abstract

The implementation of the Accounting Guidelines for Pesantren in 2018 has greatly supported the management of Islamic boarding schools in Lamongan Regency in preparing financial reports. Pesantren is a non-profit institution that does not seek profit by increasing surpluses, receiving donations, or assistance from individuals or groups. The purpose of this study is to assess the effectiveness of implementing accounting rules for Pesantren to improve the quality, especially in the financial reports of the management of Darul Ulum Medali Islamic Boarding School. The method used in this study is a literature review taken from journals in full-text format that can be accessed, and assisted by using a descriptive approach in qualitative methods. Data is presented in descriptive format, analyzed, and conclusions drawn. Through this study, it is hoped that knowledge on how to prepare financial reports for the management of Darul Ulum Medali Islamic Boarding School in accordance with the Accounting Guidelines for Pesantren can be obtained.

Article Info

Keywords:
Board of the Islamic boarding school,
Accounting Procedures of the Islamic boarding school,
Financial Reports,

JEL Classification:
M41, I23, L31

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Received: 22-08-2024
Published: 30-08-2025



1. Introduction

Pesantren is the oldest type of education in Indonesia. History records that the origin of pesantren is believed to come from a combination of As'ariyah and Maturidiyah theology and Sufi practices in accordance with Islamic teachings in Indonesia. Some have conducted research claiming that pesantren comes from an Arabic term that is associated with the beliefs of early Muslim Indonesians. However, there are those who believe that pesantren is the Islamization of Hindu religious culture. (Tania, 2021). The characteristic of a pesantren is the presence of Kyai and Santri in its main activities. Pesantren can take the form of an educational institution, or also known as a boarding school.

The form of an institution, or it can also be in the form of an educational institution (Pesantren as an educational institution), if the pesantren educational institution also organizes various types of education in an integrated manner besides pesantren. In its implementation, many pesantrens also organize formal diniyah education, such as in schools, madrasahs, or other educational institutions. (Romli, 2018)

In general, the purpose of organizations in educational institutions is divided into two, namely to make profits (commercial) and for non-profit purposes. Whether it is a paid school or one built by the government, they are similar to public schools. Although accounting is not only practiced in the business world, but also in all aspects of life. Recording and budget calculations are also part of the accounting system. These areas are often overlooked without realizing that various aspects require accounting services, including non-profit organizations. (Fitri Nurjannah Lubis, 2019).

Non-profit organizations are a vital part of society's structure due to their significant role. Unbeknownst to many, more and more non-profit institutions are involved in everyday life, such as foundations, education, Islamic boarding schools, volunteer organizations, religious

organizations, and others. Menurut Mardiasmo (2015). Non-profit organizations do not prioritize financial gain as their main goal, such as religious foundations or educational institutions like boarding schools. (Kirowati et al., 2021).

Financial reports are important for recording donations received by non-profit organizations such as foundations, Islamic boarding schools, and mosques. By knowing the financial reports, external parties/donors can be held accountable for the funds they have given. For the internal/non-profit organization, financial information is needed for future decision-making. (Melia, 2022).

As a non-profit entity, Islamic boarding schools operate under the legal umbrella of a Foundation. In carrying out their function as an educational institution in Indonesia, Islamic boarding schools need to have financial reports to explain the transparent use and receipt of funds. (Laila & Hanifah, 2024). Bookkeeping activities include recording, organizing, calculating, detailing, and breaking down financial information from an organization. (Nanda Suryadi et al., 2023). This pesantren accounting aims to support the management of the pesantren in preparing financial statements. One of the objectives of the emergence of pesantren accounting is to confirm the existence of the ownership rights of pesantren assets. Which part is owned personally by the pesantren leader and which part is owned by the pesantren established with the assistance or endowment from the community. With the definite goal of ensuring the sustainability of pesantren and well-being in managing its sustainability professionally. (Romli, 2018).

Preparing financial reports is very important to demonstrate the effectiveness, skills, and accountability in managing the finances of pesantren. Financial reports are crucial for monitoring and providing information about the financial performance of pesantren to donors, parents of students, religious institutions, and the community. Compiling financial reports properly will provide clear and accurate information about the use of pesantren funds and the use of other pesantren assets. (Laila & Hanifah, 2024). In the accounting guidelines for pesantren, the financial report of non-profit institutions includes financial statements, operational reports, cash flow statements, and financial report notes. (Laila & Hanifah, 2024).

Creating financial reports for Islamic boarding schools is a task that must be done by the community because generally the funding sources for Islamic boarding schools come from the community. Islamic boarding schools need to create financial reports that are reliable and free from errors for stakeholders. (Monoarfa, 2021). Knowledge and skills in understanding accounting are very important in recording and preparing financial statements. The human resources in the pesantren have a variety of backgrounds besides accounting and economics, causing a lack of understanding and accounting skills. Recording income and expenses is still applied in the financial management process. Efforts are needed to improve the management of the pesantren by following the guidelines that have been issued. (Erwati et al., 2022).

The presence of accounting as a financial recording system and a tool for financial accountability for stakeholders is very important, especially for non-profit organizations such as Islamic boarding schools which have unique characteristics. Some facts observed by researchers are the large volume of transactions that occur in modern boarding schools today. (Yuliansyah et al., 2020). Quality education is expected to be beneficial for both oneself and others. Education plays a crucial role in the progress of a country, as the quality of human resources will improve through good education. Human resources play an important role in the development of a country, including Indonesia. (-, 2022)

Accounting in Islamic Perspective muhasaba, an Arabic term which is a definition of accounting, comes from words like Hasaba, Hashiba, and Hisaba which contain the meaning of the importance of careful recording and attention to various aspects in bookkeeping activities. (Nanda Suryadi et al., 2023). The definition of Islamic accounting involves the recognition of transactions, which are later recorded, classified, and presented briefly to prepare financial reports in accordance with Sharia principles, which are beneficial for decision-making processes.

We can see Islamic accounting from various historical evidence as well as the Qur'an. As mentioned in the Qur'an Surah Al-Baqarah:282, Allah SWT emphasizes the importance of recording transactions carefully and paying attention to the details of amount and time. The goal is to achieve truth, certainty, transparency, and justice among the parties involved in muamalah, which in accounting is known as accountability. (Nanda Suryadi et al., 2023).

2. Methods

The research method applied in this study is literature review. Literature review is a method used by researchers to identify, evaluate, and provide interpretations of the issues found in the research topic and to answer the questions asked. The research was taken from journals in full-text format that can be accessed. The data sources were searched for and taken from Google Scholar. The research subject is the Management of Pesantren Darul Ulum Medali while the object is articles.

In this study, the author utilizes qualitative data. Qualitative data is data that is presented descriptively or in narrative form. Qualitative Research analyzes documents related to the financial reports of Darul Ulum Medali Islamic Boarding School. Data is collected through observation and interviews. Descriptive Research explains the problems that occur at Darul Medali Islamic Boarding School. The data analysis method used in this type of research is descriptive analysis technique. Descriptive statistics is a method for collecting, presenting, and summarizing the characteristics of data in an effort to provide an adequate description. It is used to answer research questions arising from the issues encountered. (Fitri Nurjannah Lubis, 2019)

3. Results and Discussion

From the results of monitoring, inspections, and interviews, the data described by the author shows that the financial report of Pondok Pesantren Darul Ulum Medai in Lamongan City is managed by the officials of the pesantren. The financial report covers income and expenses for three months, namely May, June, and July 2024.

According to the financial report managed by the management of Pondok Pesantren Darul Ulum Medali, the process of preparing financial reports has not followed the Accounting Guidelines for Pesantren. Recording and reporting financial transactions is an essential activity in financial management. The obstacle faced by the dormitory is that it has not implemented the Accounting Guidelines for Pesantren from IAI and Bank Indonesia, which must be effectively implemented by 31 May 2018.

- a. Imbalanced income and expenses.
- b. Each part in preparing financial reports has a different format.
- c. Each unit does not yet understand the Accounting Guidelines for Islamic Boarding Schools.

The manager of the Darul Ulum Islamic Boarding School must have competent human resources in accounting to overcome obstacles in preparing financial reports according to the accounting guidelines for Islamic boarding schools. The accounting guidelines for Islamic boarding schools are optional instructions for Islamic boarding schools in making financial reports. Financial reports of Islamic boarding schools include balance sheets, activity reports, cash flow statements, and notes to the financial statements.

1. Activity Report

The activity report includes non-restricted net assets and temporarily restricted net assets. Data on the activities of the managers of Pondok Pesantren Darul Ulum show that non-restricted net assets consist of non-restricted income from contributions of students, founders and managers of Pondok Pesantren Darul Ulum Medali, cooperatives, and the community, while non-restricted expenses consist of educational expenses, accommodation expenses, and general and administrative expenses.

2. Financial Position Report

The financial position report aims to provide information about current assets, non-current assets, liabilities, and net assets, including unencumbered net assets and temporarily encumbered net assets. The implementation of the results in the financial statements shows that the Management of Darul Ulum Medaali Boarding School has not recorded all of its fixed assets and has not allocated costs for the depreciation of existing assets. Some assets have already been recorded in the financial statements.

3. Cash flow statement

The cash flow report shows the inflow and outflow of cash and cash equivalents during a specific period divided into operating, investing, and financing activities. The author stated that the cash flow statement from the Darul Ulum Medaliu Islamic Boarding School in Lamongan City consists of: 1) The cash flow from the operational activities of the management includes cash received from sales amounting to Rp4,170,000 and cash paid out for expenses amounting to Rp4,152,000. 2) The cash flow from investments includes the purchase of fixed assets amounting to Rp413,000 and the purchase of other non-current assets amounting to Rp3,739,000. The cash flow from financing includes initial funds from the Management of Pondok Pesantren Darul Ulum Medali amounting to Rp900,000. The security division balance is Rp2,130,000. The available balance for the religious department is Rp430,000, for the cleanliness department is Rp270,000, for the health department is Rp340,000, and for the education department is Rp100,000.

4. Notes to the financial statements.

The note on the financial statements presents the level of compliance of Pondok Pesantren Darul Ulum Medali in Lamongan City with the pesantren accounting guidelines. It includes a summary of the latest accounting policies that explain the material items related to the financial statements. The limitations faced in applying the pesantren accounting guidelines at the Board of Trustees of Pondok Pesantren Darul Ulum Medali in May 2024 or Dzulhijjah 1445 Hijriah are the financial statements data for 3 months and fixed assets such as stopcocks, keyboards, large staples, and others have been recorded in detail in the financial statements.

4. Conclusion

From the results and discussion above, the author concludes that the financial report of Pondok Pesantren Darul Ulum Medali in Lamongan City includes expenditures, income, and a lack of understanding of human resources regarding the accounting guidelines of the pesantren. The management of Pondok Pesantren Darul Ulum Medali did not record assets in its financial report, therefore did not allocate depreciation costs for those assets. The financial report includes daily expenditure activities at the pesantren.

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