

# Digital Era 4.0: Role Of School Governance And Technology To Improving Accountability

Putri Dewi Fajrida<sup>1</sup>, Budi Barata Kusuma Utami<sup>2\*</sup>, Rindiani Ulfa Aprilianti<sup>3\*</sup>, and Cahya Umi Azizah<sup>4</sup>

[putri2015012057@webmail.uad.ac.id](mailto:putri2015012057@webmail.uad.ac.id), [budi.utami@act.uad.ac.id](mailto:budi.utami@act.uad.ac.id),  
[rindiani2015012056@webmail.uad.ac.id](mailto:rindiani2015012056@webmail.uad.ac.id), [cahya2015012058@webmail.uad.ac.id](mailto:cahya2015012058@webmail.uad.ac.id)

Ahmad Dahlan University<sup>1,2,3,4</sup>

**Abstract.** School financial accountability is currently a very important concern related to education funds. This study aims to give a description of governance, transparency, and technology in islamic boarding school. This study uses qualitative research methods with three triangulation. The results show that the school has a governance system starting planning, implementation, reporting and accountability as well as supervision. School budgets are made at the planning stage. The implementation stage involves the FAT mobil for income realization and expenses involve authorization for controlling the cost. Reporting includes making an accountability sheet for activities and making financial reports. The supervision stage is carried out by the Fi Ahsani Taqwim foundation. Finally, the technology is used to increase the accountability of financial reporting like microsoft excel and FAT mobile.

**Keywords:** Accountability, governance, technology, islamic boarding school

## 1 Introduction

(1)Government Regulation (PP) Number 57 of 2021 concerning Education Standards in Indonesia explains that the implementation of education can be carried out through formal, non-formal and informal channels. Human resources (HR) is the main role holder so as to produce superior Human Resources through education must run as optimally as possible. [20] states that the main key in improving the quality of education is resources Human resources because humans are the only resources that have reason, feelings, desires, talents, skills, as well as tastes and initiatives.

School is an institution that is used by individuals or members of a community to learn and shape character [7]. School and Society have an inseparable relationship in the world of education. The community is the owner of the school and the school exists because of the community [31]. School is an organization that functions in the development of the nation and

state which consists of social associations formed by the community, both those with formal and informal entities education [12]. [23], states that the school's vision, mission, goals, and curriculum are the identity of a school that must be achieved in order to achieve national education goals. The school's vision, mission, goals and curriculum can be realized by compiling/designing school programs [38].

The rapid development of the social environment coupled with globalization in various fields supported by technological advances poses challenges and influences on the development of education and the personal formation of children [17]. Thus, in education a balance is needed between general knowledge and religion so that the morals and abilities of children can be directed to be able to lead a better life. Today, we know an educational institution that is often called Islamic boarding school [17] states that boarding school consists of two words school and boarding means school dormitory.

Islamic boarding school is a combination of the public school education system and the Islamic boarding school education system. System changes in modernized Islamic boarding schools will of course also bring changes to the cost of education. (9) In line with the opinion [5] which states that Islamic boarding school implement higher education costs compared to Islamic boarding schools. Therefore, financial of Islamic boarding school it is necessary to pay attention so that the accountability of the financial reports presented is maintained. (10) With the high cost of education in Islamic boarding school requires good financial governance, this is based on Government Regulation Number 48 of 2008 article 59 which emphasizes the principles of transparency and accountability.

Accountability at the school level can be understood in a form of embodiment of a sense of responsibility that reflects the transparent attitude of the school to the public as users of educational services [19](11). Accountability Islamic boarding school is very important in carrying out its operational activities. Accounting records in accordance with applicable standards will increase accountability at boarding school. However, in practice there are still problems in the accountability of schools and Islamic boarding schools.

The problem of accountability in the education funds is a major problem in educational institutions. (12) Research conducted by [8] show that accountability at the An-Najach Islamic boarding school has been implemented with transparency and applies Islamic values, but the financial reports used are still simple and not in accordance with generally accepted accounting principles in Indonesia. (13) In addition, research conducted by [26] shows that the implementation of accountability of government funds has been going well, this can be seen from the accountability in accordance with government technical guidelines. However, transparency in the government funds has not gone well due to problems at the publication stage.

Several studies that discuss financial governance and accountability. (14)[34] states that Islamic boarding school haven't yet done accounting records in accordance with standards. Besides reports The financial statements presented are only balance sheets, operational reports and cash flow reports. (15) According to Shukri, et.al. (2023) stated that transparency and accountability have not fully been realized. Based on the literature about our subject Cahaya Insani Islamic Boarding School is limited to [30] GW research (2022)(16); [3](17); (18)[27] regarding implementation animation learning, perception stakeholder in curriculum-based integration full day school, and methods reading in al quran. Based on several studies, we are interested in conducting research regarding governance practices finance and the role of technology in supporting transparency and accountability of financial reporting.

This research uses a descriptive qualitative method to find out deeper into financial governance and the role of technology. The purpose of this study is to analyze transparency, accountability based on financial governance practices in islamic boarding school. In addition, this research contributes to providing additional literature and practice of financial governance islamic boarding school. The motivation for this research is to understand the phenomenon of financial governance practices related to accountability.

## **2 Literature Review And Hypothesis Development**

### **2.1 Stewardship Theory and School Governance**

The theory underlying this research is stewardship theory. (19)[6] describe that management is not motivated by individual goals but rather is aimed at their main outcome goals for the benefit of the organization. Accounting information is prepared to fulfill the relationship between stewards with principals. Accounting as a driving force (driver) the running of transactions in a more complex direction and followed by the emergence of specialization in accounting and its development ([28] (20).

(10)Based on the Government Regulation of the Republic of Indonesia number 48 of 2008 article 59 states that the education funds must comply with four general principles, namely: (1) the principle of fairness, (2) the principle of efficiency, (3) the principle of transparency and (4) the principle of accountability. With the principles of transparency and accountability emphasizing that the school governance for the implementation of education must be supported by good financial governance and transparency and can be accounted for by islamic boarding school with related parties. Accountability is the obligation of the manager of an educational institution to provide accountability, reporting and disclosing all policies and activities for the use of funds ([35], 2021)(21). Financial reporting is very important for islamic boarding school because as a form of accountability from the management school to internal and external parties. The preparation of financial reports is a form of accountability for the management school to policy maker [41] (22). The existence of accounting records in accordance with the standards will increase public confidence in the management of an institution.

(23)[10] states that there are three main pillars for building accountability, namely transparency, performance standards, and participation. Transparency is openness in providing information. (24)[18] states that transparency is a principle that guarantees access and freedom for everyone to obtain information about policies, policy-making processes, implementation and results achieved in an institution so that transparency can increase accountability and be able to measure the performance of the institution [13](25).

Financial governance is part of financial management in an organization. (26)[36] states that financial governance is a series of activities or activities which regulate the finances of educational institutions starting from planning, bookkeeping, spending, supervision, and financial accountability of an educational institution or school. Meanwhile, (27)[40] stated that there are four principles that must be developed to realize good governance, namely (1) accountable, (2) responsibility, (3) transparent, and (4) fair. The application of the four principles must be carried out consistently, objectively and with quality. Based on the statements of the two researchers, it can be concluded that the financial governance should ideally start from the planning, bookkeeping, spending, monitoring, and accountability stages so that these

stages will encourage the realization of good financial governance and fulfilling the principles accountable, responsibility, transparent, and fair.

Linkages between Theories Stewardship with education governance that islamic boarding school (stewards) as an educational institution that can be trusted and acts in accordance with common interests to carry out its duties and functions appropriately for interested parties. Cahaya Insani Islamic Boarding School is obliged to be transparent and accountable in education funds. As well as building good and accountable financial governance. With transparency, accountability, and good education financial governance, it will produce financial reports that are accountable to interested parties.

### **3 Research Methods**

This study uses qualitative research methods to know more in an event that occurred in the field. (28)[21] states that qualitative research is research that is used to understand phenomena about what is experienced by research subjects. The research approach used in this study is a descriptive approach. Descriptive research in order to provide a systematic description of scientific information originating from the subject or object of research [33] (29). This method is used to gather information at the Cahaya Insani islamic boarding school with a research focus related to financial governance practices and the role of technology in supporting transparency and accountability.

Researchers made observations to observe and see the implementation of education governance from planning, implementation, controlling, reporting and supervision. This research was conducted on islamic boarding school Cahaya Insani Temanggung. The informants in this study were financial officers, vice director and teacher. The technique used in checking the validity of the data in this study is triangulation technique. The triangulation technique is a technique for checking the validity of the data by using something other than the data to extend the check or as a comparison to that data [21] (28).

This study uses three triangulations, namely (1) source triangulation, (2) method triangulation and (3) investigator triangulation. Source triangulation is a technique to check data through several sources (informants) that are relevant to research context [9] (30). This source investigator triangulation will compare the facts from one informant with another informant and obtain correct information [1] (31). Explains triangulation method is a technique of checking data from various sources with various ways and time. Data collection with triangulation methods is done by observation, interview and documentation. Researchers used the interview method semi structured and in-depth interviews. Semi structured interviews aim to find problems more openly when informants are asked [33] (29). Researchers use a guide in the form of a list of questions related to research problems that can be developed as needed.

(32)[4] states that researcher triangulation is research conducted by more than one researcher. It uses three researchers to conduct interviews, observations, and documentation regarding financial governance in Islamic Boarding School. This research was carried out in several ways. First, data obtained by providing observation sheets to be filled by informants. Second, structured and semi structured interviews were conducted with asking questions to informants and used for data validation and to meet collection of documentation data in the form of photos and documents regarding the Plan School Budget Activities and Financial Reports Cahaya Insani Islamic Boarding School. Fourth, data reduction is done with coding and the data is

mapped according to the problem research. Fifth, present the data descriptively in the form of a description analysis in discussion. Sixth, take research conclusions.

## **4 Results And Discussion**

### **4.1 Description of the Research Location**

This research was conducted in Islamic Boarding School Cahaya Insani. That school under the auspices of the Fi Ahsani Taqwim Foundation with the aim of developing quality education and is determined to implement religious values and teachings Islam are reflected in boarding school.

### **4.2 Planning and Budgeting**

Islamic boarding school is an integrated school between the public school education system and the Islamic education system. Although non-profit-oriented organizations, for operational school need funding or referred to as school revenue. Funding is compiled in the budget plan (School Financial Budget Plan). Revenue of Islamic Boarding School comes from education payment (Contribution of Development Education), BOS (State Government funds) and BOSDA (Local Government Funds).

*“The regulation for each vice director is to plan for one semester and the amount funding”*

**(Financial Officers 2)**

*“Planning is done at the beginning of the year, planning is discussed with the teacher and vice director others to prepare school budget planning for one year.”*

**(Teacher)**

Each Vice Director makes a budget plan for one period after that the plan is discussed at a meeting with other parties such as the Director, other Vice Vice Director, and Teachers until the final budget has been made and used as a reference in implementing school activities.

*“For example, the vice director needs to make a detailed activity plan. As well as other vice directors”*

**(Teacher)**

### **4.3 Implementation**

Next is the implementation of the budget plan of Islamic Boarding School. At this stage, funds are regulated in the budget plan in islamic boarding school. School use the application FAT mobile to gather funding and transfers through the bank while and for expenses each Vice Diretor submits budget plans to the financial officer. Technology is used to realize funds to make it easier to record them.

*“To help realize revenue, we use a software called FAT Mobile which made by a third party”*

**(Financial Officers 1)**

*“...school funding flow starts from students paying to the bank and school founders take the funds from the bank after which they are handed over to the school”*

**(Financial Officers 2)**

*“...the flow is that each vice director is submitted to the financial officer and then given to the head school, if approved, the financial officer will issue money.”*

**(Financial Officers 2)**

*“using excel, for payment of education payments using a special FAT application Mobile”*

**(Vice Director)**

Allocation of funds to activity requires authorization or approval by the Director. Every disbursement of funds is done through a financial officer to avoid any financial waste and all expenses are accompanied by proof of receipt.

*“Expenditure through the financial officer, each vice director makes a budget estimate Subsequent expenditures are sent to the financial officer”*

**(Vice Director)**

*“Every transaction must have proof of transaction even if it's buying small equipment...”*

**(Teacher)**

*“The proposal from the vice director is given to the financial officer, then the treasurer requests it authorization from the director for the disbursement of activity funds”*

**(Financial Officers 1)**

In the implementation, there is openness or transparency between committee of school, heads of administration school, and manager school. This indicates that access to funding information that comes from receipts only occurs in a small scope, and community of school.

*“Management of funds is open to all, starting from school principals, Head of Administration, Vice director and teacher”*

**(Teacher)**

*“open, can be known by anyone”*

**(Vice Director)**

#### **4.4 Reporting**

Reporting conducted once every one period at the end of the school year. Every Vice Director of Islamic schools has an obligation to make reports regarding the use of funds from the budget plan. Director of schools makes a financial report about Islamic Boarding School funds to the foundation Fi Ahsani Taqvim. Financial statements have been made of general ledger, budget realization, activity reporting, monthly recap, cash ledger, bank ledger, account ledger, depreciation, worksheet, subsidiary ledger and daily recap.

*“Prepare small reporting for each activity”*

**(Financial Officers 2)**

*"There is small reporting and evaluation. Vice director responsible for reporting activities to the Head of Administration and continued to the Director"*

**(Teacher)**

*"General journal, budget realization, activity reports, monthly program reports, books cash ledger, bank ledger, account ledger, depreciation report, worksheet, books passistant and daily report"*

**( Financial Officers 1)**

Related to government funds accountability (BOS) directly to the government by making progress reporting every quarter.

*"Sending financial reports to foundations and making small reporting for BOS funds"*

**(Financial Officers 2)**

#### **4.6 Supervision**

The purpose of the supervision is to determine the level of efficiency and effectiveness in utilization funds of islamic school funds. Supervision is required to minimize fraud of funds islamic boarding school. The Supervisor is Fi Ahsani Taqwim Foundation as the founder of Cahaya Insani Islamic Boarding.

*"Supervision is carried out by the foundation's financial section "*

**(Teacher)**

*"Once a month. We will send, if there is a cross check or all kinds of wa first first and confirmed. The unit section also checks, if there are problems or all kinds of new foundations that come"*

**(Financial Officers 2)**

*"Supervision is carried out once a half year or every semester.*

**(Vice Director)**

#### **4.5 The role of technology**

(33)[39] and Maisah (2010) explains that information technology is not only limited There is computer technology (hardware and software) to be used to process and store information but includes communication technology to send or disseminate information [22]. Technology which is used in payment at islamic boarding school by using an application named FAT mobile. This application is used for payments made by the parents to schools can be in the form of education payment, pocket money, and savings.

Information technology in the 4.0 era is very supportive for activities. Utilization of information technology is expected to increase the financial capabilities of an organization. Technology will speed up transaction processing and preparation of financial reports. In addition, the use of technology can also minimize errors in storing large amounts of files and reduce costs. Examples of the use of technology that currently supports the creation of financial reports islamic boarding school software and hardware. Example, utilization of software microsoft excel as a working tool in the process of preparing financial reports to increase work efficiency. Besides that, the

use of the smart application in admissions education payment makes transactions no longer using paper but in digital transactions.

"Realization Acceptance using an application called FAT Mobile, the application made by a third party "

(Financial Officers 2)

"Using Microsoft Excel and the FAT mobile application. In addition, the mobile FAT application can be used to send money to students and check student financial balances."

(Teacher)

"using a laptop to record and make reports easier and faster"

(Vice Director)

KODE REK.		JENIS PENGUNJUAN	ANGGARAN									
			Januari 2022	Februari 2022	Maret 2022	Apr-22	Mei 2022	Juni 2022	Juli 2022	Agustus 2022	Sep-22	
<b>4.2.4 PENDAPATAN ASLI SEKOLAH</b>												
4.2.4.1	Infak Bulanan	650.422.100	77.431.000	75.570.000	121.221.800	97.465.400	101.528.200	118.208.000	95.851.500	102.358.000	88.104.	
4.2.4.2	Infak Semester	31.585.000	18.175.000	4.395.000	4.045.000	3.551.000	500.000	2.050.000	22.766.000	3.380.000	1.450.	
4.2.4.3	Infak Subsidi Silang	-	-	-	-	-	-	-	-	-	-	
4.2.4.4	Infak TPA Slang	-	-	-	-	-	-	-	-	-	-	
4.2.4.5	Infak Lain-lain Unit Sekolah	219.473.848	15.791	600.000	43.005	-	5.618.900	3.483.843	10.688.000	-	-	
4.2.4.6	Infak Kesantunan	-	-	-	-	-	-	-	17.495.000	1.340.000	335.	
	Bantuan Operasional	-	-	-	-	-	-	-	-	-	-	
<b>JUMLAH PENDAPATAN ASLI SEKOLAH</b>			<b>901.480.948</b>	<b>95.631.791</b>	<b>79.965.000</b>	<b>125.966.800</b>	<b>101.030.400</b>	<b>102.028.200</b>	<b>125.276.900</b>	<b>129.536.243</b>	<b>111.796.000</b>	<b>89.559.</b>
<b>4.2.1 BANTUAN OPERASIONAL SEKOLAH (BOS)</b>												
4.2.1.1	BOS Pusat	115.396.266	-	-	-	-	-	-	-	-	-	
4.2.1.2	BOS Progresif	-	-	-	-	-	-	-	-	-	-	
4.2.1.3	BOS Kabupaten/Kota	-	-	-	-	-	-	-	-	-	-	

Figure 1 Financial Statement

#### 4.6 Discussion

(10)Regulations related to accountability islamic boarding school funds based on Government Regulation of the Republic of Indonesia Number 48 of 2008 concerning Education Funding. The regulation specifically regulates transparency, accountability, and responsibility for utilization of Islamic Boarding School Cahaya Insani funds. (10)The principle of transparency and accountability in the management of education funds is regulated in Government Regulation of the Republic of Indonesia Number 48 of 2008 article 59. The regulation states that in utilization of education funds, the principles of good financial governance and accountability must be met. The aim of the principles of good governance and accountability is so that the utilization of education funds can be audited and accountable transparently to stakeholders. In addition, technological factors can also encourage financial reporting accountability islamic boarding school. (35)[15] state that technological developments provide convenience, accuracy, accuracy of the resulting data making it easier and to reduce errors. Besides that (36) explains that governance of islamic boarding school funds can be interpreted as an administrative action which includes: (1) planning and budgeting, (2) implementation and administration, and (3) reporting and accountability.

#### 4.7 Budget Plan



(37)[11] stated that budget planning (budgeting) is activities to state all resources to achieve systematically desired goals. Islamic Boarding School has carried out activities budget planning. This is evidenced by the existence of a Budget Plan has compiled every beginning of the year. Vice Principals in each field participated in the preparation of the budget plan which was then discussed with the director, administrators, teachers, and committees. After that the budget school is submitted to the foundation and if approved the final budget is used as base of school activities.

#### **4.8 Implementation and Administration**

Implementation (implementation involves accounting) is the use of funds based on the plans that have been made [11]. [29]state that school governance is a activities from collection, recording, and processing data transaction. Utilization of funds requires financial administration so that financial reports produced are accountable. Based on the data we obtained in implementation has carried out financial administration, such as giving proof of receipt and utilization of funds. Besides that, utilization of funds has done transparency to the foundation and committee. At the implementation, Budget used as a reference in to activities.

#### **4.9 Reporting**

[2] states that financial reporting in schools emphasizes accountability accountability and transparency. In this case Islamic Boarding School must report for all activities to measure school performance. [32] explain indicators of success an activity can be seen in the reporting system. Based on our data the islamic boarding school implemented reporting for all activities. Example, small reporting about activities is made when a program or activity has been completed. Then at the end of the year it will make a financial reporting and report to the foundation Fi Ahsani Taqwim.

#### **4.10 Supervision and technology**

The supervisor of Islamic Boarding School is foundation Fi Ahsani Taqwim.[14] explains that supervision is actions whose purpose is to supervise and control utilization of Islamic Boarding School Funds. The utilization of technology is used in islamic school governance. That is indicated by the use of hard drives (hardware) like computers and laptops and software like microsoft excel and FAT mobile to make reporting and realize revenue.

## **5 Conclusion**

### **5.1 Conclusion**

The results of this study indicate that the Islamic Boarding School Cahaya Insani already has a financial governance system. The planning stage generate Budget Plan (RKAS). At the implementation stage, budget plan is used as activities and there is a transparency system. Financial reporting are made regularly like small reports (LPJ) and Financial Statements. The school supervision stage has supervisors from Fi Ahsani Taqwim Foundation. Cahaya Insani Islamic Boarding School utilize technology in islamic school governance to increasing accountability.

## **5.2 Implications and Limitations**

The results of this study provide theoretical and practical implications. Theoretically, provide information about islamic school governance, transparency, and technology utilization islamic boarding school. Practically can be used for guidance in the preparation and assistance of islamic school governance. This study has limitations on generalizability because the research was conducted only on one sample islamic boarding school in one region. Suggestions for the next research is to do research on effectiveness technology to improve accountability reporting in islamic boarding school.

## References

- [1] Alfansyur A, Mariyani. Seni Mengelola Data: Penerapan Triangulasi Teknik, Sumber, dan Waktu Pada Penelitian Pendidikan Sosial. *J kajian, Penelit Pengemb Pendidik Sej* [Internet]. 2020;5(2):146–50. Available from: <http://journal.ummat.ac.id/index.php/historis>
- [2] Arti T. Analisis Pengelolaan Anggaran Dana Bos Terhadap Akuntabilitas dan Transparansi Pelaporan Pertanggungjawaban Keuangan di SMA NEGERi 21 GOWA. 2020;
- [3] Azhar JN, Mawardi I. Persepsi stakeholder terhadap integrasi kurikulum berbasis full day school di SDIT Cahaya Insani Temanggung. *Ta'dibuna J Pendidik Islam*. 2022 Sep 15;11(3):424.
- [4] Bachri SB. MEYAKINKAN VALIDITAS DATA MELALUI TRIANGULASI PADA PENELITIAN KUALITATIF. 2010.
- [5] Bashori, Anwar M. *Pedoman Akuntansi Pesantren*. Jakarta; 2018.
- [6] Donaldson L, Davis JH, Argyris C, Chandler A, Etzioni A, Hage J, et al. *Stewardship Theory or Agency Theory: CEO Governance and Shareholder Returns*. Vol. 16, *Australian Journal of Management*. 1991.
- [7] Evi T. *Manfaat Bimbingan dan Konseling Bagi Siswa Tika Evi*. Vol. 2. 2020.
- [8] Firdausi IC, Al Amin M. Akuntabilitas pondok pesantren dalam konsep amar ma'ruf nahi munkar. *Borobudur Account Rev*. 2021;1(1):57.
- [9] Hadi S. PEMERIKSAAN KEABSAHAN DATA PENELITIAN KUALITATIF PADA SKRIPSI. Vol. 17, Jilid. 2010.
- [10] Hariyah L. *Manajemen Keuangan : Optimalisasi Pengelolaan Keuangan di Lembaga Pendidikan Islam*. Surabaya: UINSA Pers; 2014.
- [11] Henukh A. *Perencanaan Penganggaran Pendidikan Berbasis Manajemen Biaya Terpadu Di SD Negeri Lotelutun Kecamatan Rote Barat Daya Provinsi NTT*. Semin Nas Pascasarj. 2019;
- [12] Idi A. *Sosiologi Pendidikan*. Rajawali Pers;
- [13] Juliawati, Sandiasa G. Penerapan E-Government Dalam Meningkatkan Pelayanan Pendidikan DI Madrasah Aliyah Negeri (MAN) Buleleng. *Locus Maj Ilm FISIP*. 2019;11(2).
- [14] Kartika R, Redina S. Efektifitas Komite Sekolah Sebagai Badan Pengawas Manajemen Keuangan Sekolah Pada Sma Negeri Se-Kota Semarang. *Econ Educ Anal J*. 2017;6(2):571–82.
- [15] Lesmana B, Parlina L. Pelatihan sistem keuangan akuntansi berbasis komputer dalam mendorong kinerja keuangan di BUMDes Mangkubumi Kabupaten Ciamis. *Aksiologiya J Pengabd Kpd Masy*. 2021 Aug 18;5(3):297–304.
- [16] Megawaty DA, Setiawansyah S, Alita D, Dewi PS. Teknologi dalam pengelolaan administrasi keuangan komite sekolah untuk meningkatkan transparansi keuangan. *Riau J Empower*. 2021;4(2):95–104.
- [17] Manaf A. *Rekonstruksi Pendidikan Boarding School di Indonesia* [Internet]. 2022. Available from: <http://www.dictionary30.com/>.
- [18] Marinah. *Akuntabilitas dan Transparansi Dalam Pengelolaan Dana Bantuan Operasional (BOS) di SD Negeri 4 Malimongan Kota Papopo*. 2022;
- [19] Maryono M. Akuntabilitas Sekolah; Suatu Upaya Meningkatkan Mutu Pendidikan Madrasah. *Paramurobi J Pendidik Agama Islam*. 2018;1(1):29–41.
- [20] Masbullah, Salmi Yuniar Bahri. Analisis Perencanaan Sumber Daya Manusia (SDM) Dalam Peningkatan Mutu Pendidikan Di Sma Muhammadiyah Selong. *MAMEN J Manaj*. 2022;1(1):79–90.
- [21] Moleong. *metodologi penelitian kualitatif*. bandung: rosdakarya; 2019.
- [22] Murhada, yo, C. G. *pengantar teknologi informasi*. Jakarta: mitra wacana media; 2011.
- [23] Nurrahmah H, Mus S, Basri S. Analisis Visi Dan Misi Berdasarkan Rencana Kerja Tahunan Bidang Kesiswaan. *Jambura J Educ Manag*. 2023;4(1):97–107.
- [24] Peraturan Pemerintah Republik Indonesia. Peraturan Pemerintah Republik Indonesia Nomor 48 Tahun 2008 Tentang Pendanaan Pendidikan. 2008.
- [25] Peraturan Pemerintah Republik Indonesia. Peraturan Pemerintah Republik Indonesia Nomor 57 Tahun 2021 Tentang Standar Nasional Pendidikan.
- [26] Puteri E, Sine T, Tunti MED, Joyce S, Rafael M. AKUNTABILITAS DAN TRANSPARANSI

PENGELOLAAN DANA BANTUAN OPERASIONAL SEKOLAH (STUDI PADA SEKOLAH DI KOTA KUPANG) [Internet]. Vol. 2021, Jurnal Akuntansi: Transparansi dan akuntabilitas. 2021. Available from: <https://dapo.dikdasmen.kemdikbud.go.id>

[27] Rihany E, Rubini. Upaya Guru Dalam Meningkatkan Membaca Al-Qur ' an Dengan Metode Qira ' Ati Pada Siswa Sekolah Dasar Islam. *J Indones Elem Sch Educ*. 2021;1(1).

[28] Ruci D, Lestary D. Pengendalian Internal pada Pondok Pesantren Al I'tishom Kubu Raya. *Eksos*. 2022;18(2):131–45.

[29] Rusdianto, Barata Kusuma Utami B. FINANCIAL GOVERNANCE AND INTERNAL CONTROL SYSTEM OVERVIEW IN PIONEER VILLAGE-OWNED ENTERPRISES. *Account Res J Sutaatmadja* [Internet]. 2023;7(1):18–20. Available from: <https://ojs.stiesa.ac.id/index.php/accruals/index>

[30] Sihab GW. STAINU Purworejo: Jurnal Al Ghazali Jurnal Kajian Pendidikan Islam dan Studi Islam DI SMPIT CAHAYA INSANI KEDU. *J Kaji Pendidik Islam dan Stud Islam* [Internet]. 2022;5(2). Available from: <https://ejournal.stainupwr.ac.id/>

[31] Simanjuntak RJ., Marpaung R, Silaen S, Turnip H. Administrasi Hubungan Sekolah dan Masyarakat. *PediaquJurnal Pendidik Sos dan Hum*. 2023;2(1):124–32.

[32] Sinaga J. ., Sembiring S. Pengaruh Partisipasi Penyusunan Anggaran dan Sistem Pelaporan Terhadap Akuntabilitas Sekolah SMK Negeri Kabupaten Belalawan di Pekan Baru. *J Ilm Akunt*. 2022;1(2).

[33] Sugiyono. Metode Penelitian Kualitatif. Bandung: CV Alfabeta; 2018.

[34] Suherman LP. Analisis Pentingnya Akuntansi Pesantren Bagi Pondok Pesantren Al-Matuq Sukabumi. *Jati J Akunt Terap Indones*. 2019;2(2).

[35] Suswanto. Otoritas, Dana Pendidikan dan AKuntabilitas. *MurabbiJurnal Ilm dalam Bid Pendidik*. 2021;4(1).

[36] Suyati. TATA KELOLA KEUANGAN SEKOLAH. *J Kependidikan Islam* [Internet]. 2020;10:2020. Available from: <http://ejournal.radenintan.ac.id/index.php/idaroh>

[37] Syukri M, Fitri MS, Syafhariawan H. Analisis Pelaporan Keuangan Pondok Pesantren Al-Muthmainnah Berdasarkan Pedoman AKuntansi Pesantren. *J Econ*. 2023;2(1).

[38] Windaningrum F. Analisis Relevansi Visi, Misi, Tujuan, dan Kurikulum Antara SMKN 1 Kedawung Sragen dan SMKN 1 Bawen Semarang. *AL-ISHLAH J Pendidik Islam*. 2019;17(2):123–40.

[39] Yamin M, Maisah. Standarisasi Kinerja Guru. Jakarta Persada Pers; 2010.

[40] Yuliadi I, Kusumawardani D. Peningkatan Kualitas Tata Kelola Keuangan SMA/SMK MUHAMMADIYAH Studi Kasus pada SMA/SMK Muhammadiyah di Kabupaten Kulonprogo. *Pros Semin Nas Progr Pengabd Masy*. 2021;318–25.

[41] Zuhirsyan M. Membidik Potensi Ekonomi Syariah di Lembaga Pendidikan Pondok Pesantren. *Econ J Ekon Islam*. 2018;9(2):319–47.

[42]