

The Influence of Leadership and Human Resource Competence on Accountability of Islamic Boarding Schools: A PLS-SEM Analysis

Tapi Rumondang Sari Siregar^{1*}, Ramdhansyah², Esa Setiana³

{tapirumondang@unimed.ac.id¹, ramdhan@unimed.ac.id², esasetiana@yahoo.com³}

Universitas Negeri Medan, Medan, Indonesia

Abstract. The purpose of this study to investigate how human resource competency and leadership affect Islamic boarding schools' accountability. In the context of Islamic boarding schools, which has a unique culture and educational characteristics, research on the influence of leadership and human resource competence (HR) on the accountability of Islamic boarding schools needs to be carried out because it offers great potential to make an important contribution to the literature and practice of educational management so that it can provide new insights that have not been explored much before. The research data was taken through a questionnaire given to Islamic boarding schools managers. Hypothesis testing is carried out through a structural equation model using a smart PLS. The results of the hypothesis test show that leadership has a positive effect on the accountability of Islamic boarding schools. Likewise, the accountability of Islamic boarding schools is positively impacted by human resource competency. This research contributes to the management of Islamic boarding schools about the importance for Islamic boarding schools to continue to improve the competence of human resources in the Islamic boarding school environment so that the accountability of Islamic boarding schools can continue to be improved. Likewise, the leadership of Islamic boarding schools should continue to improve their insight and skills in terms of leadership to increase the accountability of Islamic boarding schools.

Keywords: Accountability, Leadership, Human Resource Competence, Islamic Boarding School

1 Introduction

In Indonesia, Islamic boarding schools have long been an essential component of the country's educational system. With a long history in Indonesian education, Islamic boarding schools play a significant part in forming the morals and character of the next generation. Islamic boarding schools first appeared in the 13th century along with the entry of Islam into the archipelago. Since then, Islamic boarding schools has developed into a center for education and da'wah that teaches religious and general knowledge [1], [2] Since the beginning of Islam in Indonesia, there have been Islamic boarding schools and continue to develop through various historical periods with adaptation to

changing contexts. Islamic boarding schools are crucial to Islamic education and have undergone modernization to remain relevant in the contemporary era [3]

As an institution based on Islamic values, Islamic boarding schools is also a place of moral and ethical development for students. As the times change, Islamic boarding schools must continue to improve quality and accountability in their management. Accountability is a condition in which an individual or organization is responsible for their actions and must be able to explain, report, and bear the consequences of those actions. Accountability includes aspects of answerability, which means the obligation to provide explanations, and sanctions, which are the application of sanctions for inappropriate actions. In a broader context, Accountability can be separated into three main types, namely financial, performance, and political/democratic. Financial accountability refers to the responsibility in managing and reporting the use of funds, ensuring transparency and the use of funds in accordance with predetermined objectives. Performance accountability focuses on achieving results and efficiency in the implementation of tasks, where individuals or organizations are assessed based on performance and results achieved. Political or democratic accountability involves accountability to the public or stakeholders for actions and decisions taken, especially in the context of government agencies or public organizations [4]

Regarding Islamic boarding schools, accountability has a very important role. Financial accountability is one of the main aspects where accountability ensures that funds received by Islamic boarding schools from donors, parents of students, and other sources can be accounted for and used in accordance with the goals that have been set. This helps prevent misappropriation of funds and increases public trust [5]. In addition, accountability also ensures that the educational process runs in compliance with the guidelines that have been set. Among the factors that play an important role in terms of accountability are leadership [6], [7], [8] and human resource competence [9], [10], [11].

Leadership in the modern context has developed into a more dynamic and complex concept than previous traditional theories. Based on the latest literature, The definition of leadership is an interactive process of influence that occurs when a group of people chooses a leader to achieve a common goal [12]. The new leadership theory highlights the importance of a collaborative and inclusive approach, where the actions of a select few at the top are less important to the success of the organization than distributed and coordinated leadership practices throughout the organization. Inclusive and collaborative leadership emphasizes empowering followers to become leaders and emphasizes the dynamic interactions that take place between leaders and followers. [13]. Transformational leadership, for example, is a form of leadership that has shown superior results in developing followers through example, integrity, and inspiration. This leadership is not only relevant in stable conditions but also highly effective in a changing environment, where leaders need to demonstrate resilience, trust, and strong team support [13].

Research on the relationship between leadership and accountability shows that leadership that focuses on ethics and integrity has a strong influence on the perception of accountability in organizations. Leadership practices that promote transparency and accountability not only increase accountability, but also strengthen trust and confidence from stakeholders [6]. Furthermore, It has been demonstrated that transformative leadership improves employee performance and organizational outcomes. Transformational leaders who can encourage and inspire their followers to accomplish company objectives can increase employee commitment and engagement, which in turn increases internal accountability [14].

Human resource (HR) competency refers to the combination of skills, knowledge, and behaviors possessed by individuals that enable them to carry out their tasks effectively and efficiently. These competencies include various aspects needed to support individual performance in achieving organizational goals which includes the knowledge, skills, and attitudes needed to carry out work effectively [15], [16]. Likewise, research on HR competence and accountability shows that High-competence workers typically put more effort into their work. and more committed to organizational goals. This increases accountability because engaged and committed employees are more likely to be accountable for their actions and work transparently [11], [17].

Research on the influence of leadership and human resource competence (HR) on the accountability of Islamic boarding schools needs to be carried out because it offers great potential to make an important contribution to the literature and practice of educational management so that it can provide very valuable insights that have not been explored before. In the context of Islamic boarding schools, which has a unique culture and educational characteristics [3], this study can reveal how specific HR leadership and competencies affect accountability. Islamic boarding schools often face limited resources [3], [18], so it is necessary to understand how effective leadership and high HR competence can increase accountability.

Integrating HR leadership and competencies to see their impact on accountability also provides a holistic perspective for improving overall organizational performance, ensuring that each individual in the organization has clear responsibilities and is able to contribute effectively to a common goal. This study can show how a combination of good leadership and competent human resources can jointly increase accountability in faith-based educational environments. In addition, Better policy-making in the area of Islamic education may be supported empirically by the findings of this study. Relevant findings can help Islamic boarding schools managers and policymakers in designing leadership development programs and improving human resource competencies that directly impact increased accountability. Overall, research that integrates the influence of leadership and HR competence on Islamic boarding school accountability will provide in-depth and practical insights, as well as enrich the literature in the field of Islamic education management. This not only supports the achievement of Islamic boarding schools goals but also strengthens the trust and credibility of Islamic boarding schools in the eyes of stakeholders.

Here is the statement of the study's hypothesis.

H1: Leadership has a positive effect on the accountability of Islamic boarding schools

H2: Human resource competence has a positive effect on the accountability of Islamic boarding schools

2 Method

Using a survey method and a quantitative approach, this study tests the relationship between leadership variables, human resource competence, and accountability of Islamic boarding schools. The research's population of interest is the administration of Islamic boarding schools in Deli Serdang Regency. Purposive sampling is the method employed for sampling, which is to select Islamic boarding schools managers who have a role in management and decision-making, so that it is expected to reflect the characteristics of the population as a whole. A questionnaire is the research

tool utilized in this investigation consisting of several parts. The questionnaire's first section collects demographic data of respondents such as age, education, and length of employment. The second part measures leadership variables, the third part measures HR competence, and the fourth part measures the accountability of Islamic boarding schools. Managers of Islamic boarding schools were given questionnaires to complete in order to gather data. who were the research samples.

Smart PLS was used to analyze the data using the Partial Least Squares Structural Equation Modeling (PLS-SEM) method. Evaluation of measurement models and evaluation of structural models are two steps in the data analysis process. Confirmatory factor analysis (CFA) is used to evaluate measurement models in order to determine the validity and reliability of constructs [19]. Using Average Variance Extracted (AVE), the construct's validity was assessed; the AVE value had to be higher than 0.5, composite Reliability (CR) and Cronbach's Alpha were used to assess the construct's reliability; both metrics should have values greater than 0.7 [19]. Furthermore, The structural model's examination was done in order to test the relationship between variables by examining the path coefficient's value and importance. The Path Coefficient measures the direction and strength of the relationship between independent and dependent variables, whereas R-Square measures how much an independent variable can explain a dependent variable. The bootstrapping method is used to test the statistical significance of the coefficient path. The results of this data analysis will be used to draw conclusions about the influence of leadership and HR competence on the accountability of Islamic boarding schools.

3 Result and Discussion

Of the 116 questionnaires sent to Islamic boarding school financial managers in Deli Serdang Regency, 84 questionnaires were obtained that returned and could be used for data analysis. The initial stage of data analysis to evaluate the study instrument's validity by looking at the outer loading of data processing results using Smart PLS.

Table 1. Validity Testing

	Accountability	Leadership	HR Competencies
X1.1		0.891	
X1.2		0.854	
X1.3		0.880	
X2.1			0.885
X2.2			0.876
X2.3			0.841
Y1	0.749		
Y2	0.760		
Y3	0.763		
Y4	0.809		
Y5	0.912		

All of the variable indicators have comparatively high outer loading values (above 0.7), as the above table demonstrates. This shows that these indicators generally measure their latent constructs well.

Table 2. Discriminant Validity Testing

	Accountability	Leadership	HR Competencies
Accountability	0.801		
Leadership	0.534	0.875	
HR Competencies	0.742	0.513	0.867

The table above shows the results of the discriminatory validity test by looking at the Fornell-Larcker Criterion. Considering the outcomes of the Fornell-Larcker Criterion test, the validity of the discriminatory indicator of the variables of this study can be explained as follows.

Accountability: The highest correlation of Accountability is with itself (0.801), which shows that the Accountability indicators do measure the Accountability construct well. Correlation with other constructs (Leadership and HR Competence) is lower, indicating that Accountability is conceptually different from the two constructs.

Leadership: The highest correlation of Leadership is with itself (0.875), which also indicates good validity of discrimination. The correlation with Accountability (0.534) and HR Competence (0.513) is lower indicating that leadership is conceptually different from the two constructs.

HR Competence: Just like the previous two constructs, HR Competence has the highest correlation with itself (0.867). Correlation with Accountability (0.742) and Leadership (0.513) shows that HR competencies are conceptually different from the two constructs.

The next stage is the reliability testing of variables conducted through the examination of Cronbach's alpha as well as composite reliability values. The reliability test's findings is displayed in the table that follows.

Table 3. Reliability Testing

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Accountability	0.859	0.872	0.899	0.641
Leadership	0.849	0.863	0.908	0.766
HR Competencies	0.839	0.874	0.901	0.752

Based on the table above, Cronbach's Alpha, Rho A, and Composite Reliability Values are shown to the three constructs (Accountability, Leadership, and HR Competence) are all above 0.7. This shows that the internal reliability of the three constructs is very good. That is, the items in each construct are consistent with each other in measuring the same concept. Then the AVE value for the three constructs is also above 0.5, indicating that each construct has been well measured by its indicators. This signifies good convergence validity, meaning that the indicators are actually measuring the construct that is supposed to be measured.

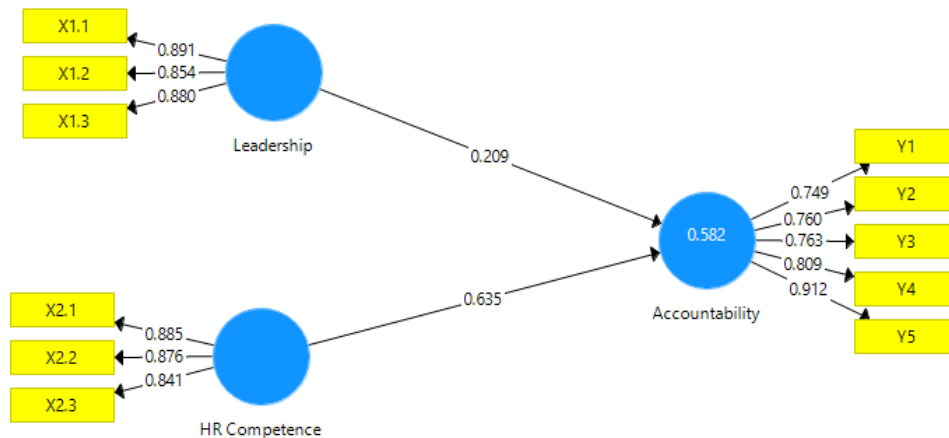
Following the validity and reliability testing phases, hypothesis testing is conducted. The table that follows presents the findings of the hypothesis test conducted with Smart PLS.

Table 4. Hypothesis Testing

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Leadership -> Accountability	0.209	0.211	0.092	2.275	0.023
HR Competencies -> Accountability	0.635	0.640	0.086	7.356	0.000

Based on the table of hypothesis test results, it can be seen that the original sample value on the interaction between leadership and accountability is 0.209 and the p value is 0.023. This means that leadership has a positive and significant effect on accountability because the original sample has a positive value and a p value is less than 0.05. These results show that hypothesis 1 of this study which states that there is a positive influence of leadership on accountability is accepted. The results of the hypothesis test also showed that the interaction between human resource competence and accountability had an original sample value of 0.636 and a p value of 0.000. It indicates that human resource proficiency improved accountability because the original sample had a positive value and a p value was less than 0.05. This means that hypothesis 2 in this study which states that HR competence has a positive effect on accountability is acceptable.

In addition to testing the hypothesis, the path analysis test using smart PLS also tests the value of each indicator against the variable. It is important to know which of all the indicators that form a variable, which indicator is the strongest in explaining the variable and vice versa which indicator is the weakest in forming a variable. The following figure displays the outcomes of the path analysis test conducted with smart PLS.

**Fig. 1.** Path Correlation Model

The figure above shows the values of each indicator that makes up each variable. For the leadership variable, the highest value is in the first indicator which has a value of 0.891, namely responsibility. This means that responsible and reliable leaders are the main explainers that shape

the leadership variables. Conversely, the lowest score is in the second indicator, namely the indicator of discussion with subordinates. This means that leaders who always invite subordinate discussions, especially matters related to the level of subordinate welfare, are the weakest forming factor of the leadership variable.

The results of the PLS smart path analysis test for the HR competency variable found that the indicator value was 0.885, the highest of which was in the first indicator, namely knowledge. This means that adequate knowledge in terms of accounting and financial statement preparation for Islamic boarding schools is the main explanatory factor of the HR competency variable. While the lowest factor is in the third indicator, namely behavior with a value of 0.841. It shows good behavior as a person who is responsible for the financial statements of the Islamic boarding schools is the lowest indicator that explains the variables of human resource competence.

Furthermore, for the accountability variable, the highest indicator value of 0.912 is in the fifth indicator, namely information adequacy. This means that the financial statements made by the Islamic boarding schools provide sufficient information for their readers are the main explanatory factor for the accountability variable. Meanwhile, the lowest indicator with a value of 0.749 is in the first indicator, namely information disclosure. This means that the Islamic boarding schools provides access to the public related to the financial statements of the Islamic boarding schools is the weakest factor that explains the accountability variable.

The results of hypothesis testing using Smart PLS show that leadership has a positive effect on the accountability of Islamic boarding schools. Likewise, The effectiveness of human resources positively impacts the responsibility of Islamic boarding schools, which means that H1 and H2 in the research are acceptable. This research emphasizes that good leadership not only has an impact on the sustainability of Islamic boarding schools, but also increases public and stakeholder trust in the management of the institution. Thus, strengthening leadership can be one of the key strategies in optimizing accountability in Islamic boarding schools. Leaders who are able to provide vision, inspiration, and motivation to their teams can improve financial management and transparent reporting. This is due to the leader's ability to create trust, encourage innovation, and increase individual and organizational responsibility [20].

Leadership in Islamic boarding schools has a central role in shaping accountability that is not only related to financial aspects, but also to governance and public trust in the institution. Effective leadership has a positive impact on the accountability of Islamic boarding schools. Leaders who are able to motivate and build trust encourage the application of accountability principles through professional management [21]. In general, effective Islamic boarding schools leaders are those who not only have managerial abilities, but also strong spiritual values. These values play a crucial role in creating a culture of trust-based accountability. Leaders who have high integrity are able to create a transparent work environment, thereby encouraging increased public trust in Islamic boarding school institutions.

The study's findings provide empirical evidence that leadership plays an important role in ensuring that Islamic boarding schools can carry out their educational and religious functions responsibly [20], [22], [23]. Effective leaders are able to instill accountability values through a participatory approach, setting an example in financial management, and encouraging open and rule-based reporting. Therefore, increasing leadership capacity in Islamic boarding schools is an important strategy to support accountability. Leadership training, assistance in financial governance,

and strengthening moral values are steps that can be taken to encourage the creation of sustainable accountability.

Furthermore, the results of the path analyst in this study found that the path efficiency of the responsibility indicator had the highest path efficiency value compared to other indicators. This means that the responsibility indicator is the main explanation of the leadership variable. Responsibility is the main indicator that forms a leadership variable because it is the moral and ethical foundation in decision-making and the implementation of duties by a leader. Responsibility is the awareness to bear the consequences of actions or decisions taken, both to the team, organization, and community led. These indicators include aspects of integrity, accountability, and commitment to shared goals, all of which play a crucial role in leadership effectiveness. Responsible leaders understand that every decision has a far-reaching impact, not only internally on team members, but also externally on stakeholders. In this context, responsibility becomes an essential component that ensures leaders act with the collective interest in mind over personal interests [24].

The aspect of responsibility in leadership is also reflected through accountability. Responsible leaders are always ready to hold accountable their decisions and actions. This accountability builds a culture of transparency and trust in the organization. Additionally, leaders' commitment to their responsibilities reflects dedication to achieving the organization's vision and mission. Responsible leaders not only delegate tasks but also are directly involved in the process, providing support, and ensuring that the team has enough resources to achieve the expected results [25]. This creates a sense of collective responsibility among team members, where they are motivated to give their best contribution. In leadership practice, responsibility also includes the ability to accept mistakes and learn from them. Responsible leaders will admit mistakes honestly and seek solutions, not blame others. This not only strengthens the leader's reputation but also fosters an organizational culture that is oriented towards continuous learning and improvement. Thus, responsibility is not just a supporting element but being at the core of effective leadership will affect the way leaders interact with teams, make decisions, and manage the organization as a whole [21]. This indicator ensures that leaders not only have influence but also bring a lasting positive impact to the organization and society. The results of the leadership variable path coefficient test provide an understanding that to be a successful leader, responsibility is the main factor that must be considered in leadership.

Islamic boarding schools' accountability is greatly impacted by leadership because effective leadership is able to create an organizational culture that is transparent, responsible, and oriented towards public trust. Islamic boarding schools leaders who have a clear vision, strong moral values, and the ability to empower others can be a catalyst in accountable organizational management. Strong accountability not only increases operational effectiveness but also reinforces Islamic boarding schools' position as a trusted educational and moral institution. In this context, leadership is not only a managerial function but also as a moral practice that guides the organization in a better direction. On the other hand, the success of the implementation of accountability in Islamic boarding schools also depends on the competence of human resources and the support of information technology systems. When leaders are able to build competent teams and adopt appropriate technology, the record-keeping and reporting process becomes more accurate and efficient.

The results of the hypothesis test also found that the competence of human resources had a positive effect on the accountability of Islamic boarding schools. Human resource competence (HR) has a very significant role in influencing the level of accountability of Islamic boarding schools. In the context of organizational management, HR competencies include a range of technical,

managerial, and moral abilities required to run the institution's operations effectively and in accordance with the principles of accountability [26]. Islamic boarding schools, as educational institutions based on spiritual values, not only require professional management but also governance that can be accounted for to the community, students, and other stakeholders. Human resource competence is the main determinant in bridging these demands [27]. Competent human resources are able to better manage the administrative and operational tasks of the Islamic boarding schools, especially in terms of financial management and reporting. In this case, financial accountability is often in the spotlight because public trust in Islamic boarding schools largely depends on the transparency of fund management from donors, students' parents, and government institutions. When HR has the ability to understand and implement good financial reporting standards, they can ensure that the entire recording and reporting process is carried out in a transparent and accurate manner.

Furthermore, HR competencies are also closely related to managerial abilities. Islamic boarding schools that have human resources with high managerial capacity will be able to develop strategic plans, set priorities, and manage their resources more efficiently. This competency helps Islamic boarding schools to ensure that the programs designed can run in accordance with their original goals and can be accounted for the results. Good managerial skills enable Islamic boarding schools administrators to design transparent reporting systems, monitor performance, and make data-driven decisions. This aligns with the principle of accountability which requires Islamic boarding schools managers to be able to explain and account for every decision and action taken. The moral dimension in HR competence also contributes significantly to the support of the accountability of Islamic boarding schools. Principles like integrity and honesty, and a sense of responsibility possessed by Islamic boarding schools human resources are the foundation in creating an accountable work culture. In the context of Islamic boarding schools, these values are often internalized through religious education and continuous moral development. Human resources who have high integrity will tend to act in accordance with the principles of justice and honesty, thereby encouraging the creation of transparent and trustworthy governance by the community.

The findings of this investigation corroborate studies were out by [22], [23], [28], [29], [30] which found that leadership and human resource competence have an effect on the accountability of Islamic boarding schools. The findings of This research has consequences for the importance of effective leadership in carrying out Islamic boarding schools activities. By adopting leadership styles such as transformational or charismatic, leaders can encourage the implementation of accountability principles across all aspects of Islamic boarding schools, including in financial management, reporting, and stakeholder relations. The success of Islamic boarding schools accountability is also supported by the commitment of leaders to involve all elements of the organization in the process of making decisions and the implementation of good governance. Transparent leadership creates a climate of trust that allows Islamic boarding schools to maintain its legitimacy and reputation in the eyes of the public. Research shows that accountability is not only a tool for managing resources, but also a mechanism for maintaining spiritual and educational values that are at the core of the Islamic boarding schools's mission. Thus, accountable leadership is the core of the success of Islamic boarding schools in fulfilling their responsibilities to the community, students, and other parties involved.

Another implication of this study emphasizes the importance of competent human resources in running the wheels of the Islamic boarding schools organization. Human resource competence in Islamic boarding schools is not only limited to technical and moral abilities. The ability to adapt to technological and regulatory changes is also an important element in supporting accountability. In the digital era, many Islamic boarding schools have begun to adopt technology-based systems to support administrative and financial management. Human resources who have good technological literacy can take advantage of this system to increase efficiency and accuracy in data management. For example, the use of accounting software or digital-based education management systems allows Islamic boarding schools to compile more systematic and organized reports. Thus, Islamic boarding schools can more easily fulfill their reporting obligations to related parties, be it the government, donors, or the community. The influence of HR competence on the accountability of Islamic boarding schools can also be seen from their ability to establish effective communication with various stakeholders.

4 Conclusion

This study produced findings that leadership has a positive effect on the accountability of Islamic boarding schools. Similarly, the competence of human resources has a positive effect on the accountability of Islamic boarding schools. The findings of this study confirm the importance of effective leadership and human resources who have good competence in the Islamic boarding schools environment to support the realization of accountability of Islamic boarding schools, particularly connected to responsibility to stakeholders. Although this study was designed as best as possible, there are still weaknesses that may affect the results of this study. The main weakness of this study lies in the data collection technique that uses questionnaires by disseminating them directly without any discussion with the respondents, so that there may be statements that are misunderstood by the respondents and result in untrue answers. For this reason, the next study is recommended to have a face-to-face meeting with the respondents before distributing the questionnaire so that the respondents really understand each statement in the questionnaire so that the answers given really show the truth.

Acknowledgement.

The authors would like to thank Universitas Negeri Medan for the research grant.

References

- [1] Z. Dhofier, *Tradisi pesantren: studi pandangan hidup kyai dan visinya mengenai masa depan Indonesia*. LP3ES, 2011.
- [2] M. C. Ricklefs, *A History of Modern Indonesia Since C. 1200*. Stanford University Press, 2001.

- [3] M. F. Isbah, "Pesantren in the Changing Indonesian Context: History and Current Developments," *QIJIS (Qudus Int. J. Islam. Stud.)*, vol. 8, p. 65, Jun. 2020, doi: 10.21043/qijis.v8i1.5629.
- [4] D. W. Brinkerhoff, "Accountability and health systems: toward conceptual clarity and policy relevance," *Health Policy Plan.*, vol. 19, no. 6, pp. 371–379, Nov. 2004, doi: 10.1093/heapol/czh052.
- [5] D. Greiling, "617 Accountability and Trust," May 2014, *Oxford University Press*. doi: 10.1093/oxfordhb/9780199641253.013.0023.
- [6] P. Melo, A. Martins, and M. Pereira, "THE RELATIONSHIP BETWEEN LEADERSHIP AND ACCOUNTABILITY: A REVIEW AND SYNTHESIS OF THE RESEARCH," vol. 23, pp. 1–10, Oct. 2020.
- [7] A. Brenya Bonsu, K. O. Appiah, P. Gyimah, and R. Owusu-Afriyie, "Public sector accountability: do leadership practices, integrity and internal control systems matter?," *IIM Ranchi J. Manag. Stud.*, vol. 2, no. 1, pp. 4–15, Jan. 2023, doi: 10.1108/IRJMS-02-2022-0010.
- [8] D. O'Donoghue and L. van der Werff, "Empowering leadership: balancing self-determination and accountability for motivation," *Pers. Rev.*, vol. 51, no. 4, pp. 1205–1220, Jan. 2022, doi: 10.1108/PR-11-2019-0619.
- [9] E. Effa *et al.*, "Human resources for health governance and leadership strategies for improving health outcomes in low- and middle-income countries: a narrative review," *J. Public Health (Bangkok)*, vol. 43, no. Supplement_1, pp. i67–i85, Mar. 2021, doi: 10.1093/pubmed/fdaa264.
- [10] F. N. K. Otoo, "Measuring the impact of human resource management (HRM) practices on pharmaceutical industry's effectiveness: the mediating role of employee competencies," *Empl. Relations Int. J.*, vol. 42, no. 6, pp. 1353–1380, Jan. 2020, doi: 10.1108/ER-03-2019-0142.
- [11] P. Ordóñez de Pablos and M. D. Lytras, "Competencies and human resource management: implications for organizational competitive advantage," *J. Knowl. Manag.*, vol. 12, no. 6, pp. 48–55, Jan. 2008, doi: 10.1108/13673270810913612.
- [12] S. Benmira and M. Agboola, "Evolution of leadership theory," *BMJ Lead.*, vol. 5, no. 1, pp. 3 LP – 5, Mar. 2021, doi: 10.1136/leader-2020-000296.
- [13] K. Fleming and C. Millar, "Leadership capacity in an era of change: the new-normal leader," *J. Organ. Chang. Manag.*, vol. 32, no. 3, pp. 310–319, Jan. 2019, doi: 10.1108/JOCM-05-2019-492.
- [14] G. S. Alessa, "The Dimensions of Transformational Leadership and Its Organizational Effects in Public Universities in Saudi Arabia: A Systematic Review," vol. 12, no. November, pp. 1–16, 2021, doi: 10.3389/fpsyg.2021.682092.
- [15] M. Buheji, I. Inspiration, and A. Buheji, "Planning Competency in the New Normal – Employability Competency in Post- COVID-19 Pandemic," vol. 10, no. 2, pp. 237–251, 2020, doi: 10.5296/ijhrs.v10i2.17085.
- [16] D. Indiyati, A. Ghina, and A. F. Romadhona, "Human Resource Competencies , Organizational Culture , and Employee Performance," vol. 3, no. 1, pp. 1–10, 2021.
- [17] F. N. K. Otoo, "Human resource management (HRM) practices and organizational performance," *Empl. Relations Int. J.*, vol. 41, no. 5, pp. 949–970, Jan. 2019, doi: 10.1108/ER-02-2018-0053.
- [18] A. Yusuf and I. Kudus, "PESANTREN AND CHALLENGES OF MODERNITY A Critical View Of Pesantren – Based School Model for Education in Modernity," vol. 7, pp. 140–155, 2019.
- [19] J. F. Hair Jr, M. Sarstedt, L. Hopkins, and V. G. Kuppelwieser, "Partial least squares structural equation modeling (PLS-SEM)," *Eur. Bus. Rev.*, vol. 26, no. 2, pp. 106–121, Jan. 2014, doi: 10.1108/EBR-10-2013-0128.
- [20] A. R. Syam, B. B. Wiyono, A. Imron, Burhanuddin, and A. Ikhwan, "Leadership behaviour of a boarding school in Indonesia," *Pegem J. Educ. Instr.*, vol. 13, no. 1, pp. 100–108, 2023, doi: 10.47750/PEGEGOG.13.01.12.
- [21] A. E. Randel *et al.*, "Inclusive leadership: Realizing positive outcomes through belongingness and being valued for uniqueness," *Hum. Resour. Manag. Rev.*, vol. 28, no. 2, pp. 190–203, Jun. 2018, doi: 10.1016/J.HRMR.2017.07.002.

- [22] F. Rijal, D. Damanhur, and N. Naz'aina, "Pengaruh Kompetensi Sdm Dan Kepemimpinan Kharismatik Terhadap Akuntabilitas Keuangan Pada Pondok Pesantren Di Kabupaten Bireuen," *E-Mabis J. Ekon. Manaj. dan Bisnis*, vol. 23, no. 1, pp. 21–31, 2022, doi: 10.29103/e-mabis.v23i1.801.
- [23] D. Alfani, H. Harmain, and R. Syahriza, "Pengaruh Kepercayaan dan Kepemimpinan Transformasional Terhadap Akuntabilitas Laporan Keuangan Pondok Pesantren Al Husna," *AKUA J. Akuntansi dan Keuang.*, vol. 2, no. 2, pp. 107–119, 2023, doi: 10.54259/akua.v2i2.1540.
- [24] M. Yusup, "Tanggung Jawab dan Otoritas Kepemimpinan Pendidikan Dalam Islam," *Idarah (Jurnal Pendidik. dan Kependidikan)*, vol. 2, no. 1, pp. 62–79, 2018, doi: 10.47766/idadrah.v2i1.266.
- [25] D. Wulandari and Y. Fauziah, "Kepala Sekolah sebagai Leadership dalam Menuju Good Governance Disiplin Guru dan Karyawan," *PALAPA*, vol. 7, pp. 298–308, Nov. 2019, doi: 10.36088/palapa.v7i2.365.
- [26] G. Agyemang and J. Broadbent, "Management control systems and research management in universities: An empirical and conceptual exploration," *Accounting, Audit. Account. J.*, vol. 28, no. 7, pp. 1018–1046, 2015, doi: 10.1108/AAAJ-11-2013-1531.
- [27] Y. Murdayanti and D. Puruwita, "Akuntabilitas Pesantren," *J. Akuntansi, Ekon. dan Manaj. Bisnis*, vol. 7, no. 1, pp. 19–29, 2019.
- [28] Amnaniwati, S. A. Hidayati, and A. Rifai, "Determinan akuntabilitas laporan keuangan yayasan pondok pesantren," *J. Sos. Ekon. dan Hum.*, vol. 8, no. 3, pp. 444–451, 2022, [Online]. Available: <http://www.jsch.unram.ac.id/index.php/jsch/article/view/168/68>
- [29] N. L. & Yuliani and Z. M. Mohamad, "Pengaruh Kompetensi Sumber Daya Manusia dan Pedoman Akuntansi Pesantren terhadap Akuntabilitas Pesantren," *J. Akuisisi*, vol. 18 Number, no. 1, pp. 86–97, 2022.
- [30] E. H. Karundeng and A. O. Maulana, "Pengaruh Kepemimpinan dan Kapastias Sumber Daya Manusia Terhadap Kualitas Laporan Bantuan Operasional Sekolah Daerah dalam Mewujudkan Akuntabilitas: Studi Kasus pada Kabupaten Sleman," *ABIS Account. Bus. Inf. Syst.*, vol. 12, no. 2, pp. 16–26, 2024.