

Kendala Sumber Daya Manusia dalam Implementasi Pedoman Akuntansi Pesantren (PAP): Bukti dari Pondok Pesantren Modern (PPM) Al-Istiqamah Ngata Baru di Sulawesi Tengah

Human Capital Constrains in the implemetation of Pesantren Accounting Guidelines (PAP): Evidence from a modern Pesantren Al-Istiqamah Ngata Baru in Central Sulawesi

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Abstrak

Penelitian ini bertujuan untuk menganalisis kendala sumber daya manusia (SDM) dalam implementasi Pedoman Akuntansi Pesantren (PAP) di Pondok Pesantren Modern (PPM) Al-Istiqamah Ngata Baru, Sulawesi Tengah. Menggunakan pendekatan kualitatif dengan desain studi kasus, data dikumpulkan melalui wawancara mendalam, observasi langsung, dan analisis dokumen keuangan pesantren. Hasil penelitian menunjukkan bahwa keterbatasan kompetensi akuntansi staf, minimnya sosialisasi dan pelatihan PAP, ketiadaan tenaga akuntan pendamping, serta beban kerja ganda merupakan hambatan utama penerapan standar. Selain itu, keterbatasan literasi digital dan penggunaan sistem manual meningkatkan risiko kesalahan pencatatan dan menurunkan kualitas laporan keuangan. Implikasi dari keterbatasan ini adalah rendahnya akuntabilitas, keterbatasan akses pendanaan, dan menurunnya kepercayaan stakeholder. Studi ini menegaskan bahwa SDM merupakan determinan utama keberhasilan implementasi PAP. Rekomendasi penelitian mencakup pelatihan rutin, pendampingan profesional, penerapan aplikasi akuntansi sederhana, serta dukungan kelembagaan dari pimpinan pesantren, pemerintah, dan organisasi profesi akuntansi.

Kata Kunci: Pedoman Akuntansi Pesantren, Sumber Daya Manusia, Akuntabilitas, Laporan Keuangan, Pesantren.

Abstract

This study aims to analyze the human resource (HR) constraints in the implementation of the Pesantren Accounting Guidelines (PAP) at Pondok Pesantren Modern (PPM) Al-Istiqamah Ngata Baru, Central Sulawesi. Using a qualitative case study design, data were collected through in-depth interviews, direct observation, and analysis of the pesantren's financial documents. The findings reveal that limited accounting competencies among staff, lack of PAP socialization and training, absence of professional accountant assistance, and multiple work responsibilities are the main barriers to implementation. In addition, low digital literacy and reliance on manual systems increase the risk of errors and reduce the quality of financial reporting. These limitations lead to low accountability, restricted access to funding, and declining stakeholder trust. The study highlights that human resources are the key determinant in the successful implementation of PAP. Recommendations include regular training, professional mentoring, the use of simple accounting applications, and institutional support from pesantren leaders, government, and professional accounting bodies.

Keywords: Pesantren Accounting Guidelines, Human Resources, Accountability, Financial Reporting, Pesantren

INTRODUCTION

Non-profit organizations, including Pesantrens, manage funds sourced from donors, both in the form of *waqf*, *infaq*, and other non-commercial contributions. Therefore, the demand for accountability and financial transparency is very important to maintain the trust of stakeholders. Without a good reporting system, public trust in fund management can decrease, and risk weakening internal and external supervisory functions (Rohmah, 2018).

In response to this need, the Indonesian Institute of Accountants (IAI) together with Bank Indonesia published the Pesantren Accounting Guidelines (PAP) in 2018. The PAP is prepared so that the preparation of Pesantren financial statements is in accordance with modern accounting principles while considering the characteristics of religious-based non-profit organizations. This guideline refers to the Financial Accounting Standards for Non-Public Accountability Entities (SAK ETAP), the Financial Accounting Standard Statement (PSAK), and the Interpretation of related Financial Accounting Standards (ISAK), and requires the presentation of financial position reports, activity reports, cash flow reports, and notes on financial statements (Indonesian Institute of Accountants, 2018).

However, previous studies show that the implementation of PAP in various Pesantrens is still far from optimal. Most of pesantrens only compile simple reports in the form of cash in and cash out records, so they do not reflect the proper non-profit accounting practices (Suherman, 2019; Salsabila et al., 2021). One of the main causes is the limited number of competent human resources (HR) in the field of accounting. The obstacles faced include the background of financial managers who are not accountants, lack of training on PAP, low understanding of non-profit accounting standards, and lack of external support (Sulistiani, 2020; Rahman & Nurkholis, 2021).

Other literature confirms that increasing the capacity of accounting human resources is a key factor to strengthen the implementation of PAP. The suggested strategies include: (1) continuous training for pesantren financial managers, (2) assistance

from professional accountants and academics, (3) digitization of simple application-based accounting systems for pesantren and (4) regulatory support and incentives from the government and financial institutions (Khikmah & Salsabila, 2022; Putri et al., 2023).

Thus, this study focuses on in-depth analysis of how the limitations of accounting human resources affect the implementation of PAP in PPM Al-Istiqamah Ngata Baru and formulate relevant improvement strategies for strengthening Pesantren financial governance.

RESEARCH METHOD

This study applies a qualitative approach with a case study design. The selection of this approach is based on the consideration that the qualitative method provides space for researchers to explore in depth the social realities related to the limitations of accounting HR in the implementation of the Pesantren Accounting Guidelines (PAP) at PPM Al-Istiqamah Ngata Baru (Yin, 2018). The case study design is considered relevant because the research focuses on a specific and unique context, namely the practice of financial management in one of the large Pesantrens in Central Sulawesi.

The research subject was determined using the purposive sampling technique, which is the selection of informants who are considered to have competence and information relevant to the research focus (Creswell & Poth, 2018). The main informants included three pesantren treasurer staff, pesantren treasurer supervisors, academics from Tadulako Palu University, administrators from IAI Central Sulawesi, and the Chairman of the Sharia Accounting Compartment (KASy), who understood the context of the implementation of PAP.

Data collection is carried out through three main techniques. First, in-depth interviews with the treasurer, management, and supervisor of the pesantren treasurer to obtain information related to competence, experience, and obstacles in the preparation of financial statements. Second, direct observation of financial recording practices, both done manually and using applications,

as well as the condition of human resources who manage financial statements. Third, document analysis that includes incoming and outgoing cash statements, accounting records, and other documents that reflect financial reporting practices in Pesantrens.

To increase the credibility of the data, this study uses the source triangulation technique, which is comparing information obtained from interviews, observations, and document analysis to obtain valid and scientifically accountable findings (Patton, 2015).

RESULTS

The results of the study show that the implementation of PAP at PPM Al-Istiqamah still faces various obstacles stemming from the limitations of accounting human resources. The main findings can be categorized into the following aspects.

1. Low Accounting Competence

Based on the results of interviews from the financial staff of pesantren, most of the financial managers at PPM Al-Istiqamah Ngata Baru do not have a background in accounting education. Therefore, transaction recording is still simple and does not meet the applicable accounting standards, which are only in the form of incoming and outgoing cash, without a classification, measurement, or presentation process according to PAP standards. This is in line with the findings of Suherman (2019) and Sulistiani (2020) who stated that the limitation of technical competence of human resources in pesantren is the biggest obstacle in the preparation of standards-based financial statements. As a result, the financial statements of the pesantren are not able to comprehensively describe their financial position.

2. Lack of Training and Socialization

The research informant stated that the socialization of PAP in the Central Sulawesi region is still very limited. Neither the treasurer nor the financial staff have ever attended formal training on non-profit accounting or PAP. This condition is in line with the study of Ghofirin et al. (2022) which emphasized the importance of socialization and training to improve the intentions and abilities of pesantren in implementing

accounting standards. Without a sustainable capacity building program, human resource competencies are difficult to develop.

3. Limited Assistance and External Support

PPM Al-Istiqamah Ngata Baru does not have an accompanying accountant. So far, financial statements have been prepared independently by the treasurer who is supervised by a financial supervisor who does not have qualified competence in the field of accounting, without supervision from professionals. This is in accordance with Burhan's (2023) research which shows that the involvement of external experts, such as public accountants or academics, contributes significantly to increasing the accountability of Pesantrens' financial statements. The absence of a companion also has an impact on the slow transfer of knowledge about PAP.

4. Double Workload

The treasurer of PPM Al-Istiqamah Ngata Baru concurrently has several other administrative duties, such as as being one of the teaching staff in the pesantren environment, managing the pesantren business unit and recording daily operational activities. High workloads reduce focus and consistency in accounting to standards. Nurkhin, Rohman, & Prabowo (2024) in a systematic review also emphasized that double workload often causes pesantren financial statements to be prepared as they are, not based on accounting standards.

5. Limitations of Technology and Digital Literacy

Based on the results of the analysis carried out, although there are several accounting applications available, financial managers are not able to operate them. Pesantren prefer the manual recording method due to limited human resource capabilities and operational costs. This is consistent with research by Radjak & Hiola (2020) which found that many Pesantrens still use a manual system, so financial statements are prone to errors and do not comply with the PAP.

6. Implications for PAP Implementation

Based on the results of the research analyzed, the limitation of accounting human resources has a direct impact on the low

quality of financial statements at PPM Al-Istiqamah Ngata Baru. The report is not in accordance with the structure required by the PAP, the information presented is incomplete, and transparency to donors and the limited public. As a result, the accountability of Pesantrens is low, so it has the potential to reduce stakeholder trust. These findings strengthen the argument that human resources are a key factor in the successful implementation of PAP (Nurkhin et al., 2024).

Implications of Human Resources Limitations

1. The Quality of Financial Statements Is Not in Accordance with Standards

Backgrounds that do not have involvement with accounting, namely those that focus on improving religious and language teaching, cause the financial staff of PPM Al-Istiqamah Ngata Baru to be unable to make financial statements in accordance with applicable standards, the attached reports are only in the form of simple records of cash in and cash out, without classification, measurement, or disclosure according to PAP. As a result, the resulting reports do not meet the principles of relevance, comparability, and reliability. This strengthens Suherman's (2019) finding that pesantren reports often do not reflect their true financial position.

2. Low Accountability and Transparency

From the results of the analysis carried out, the inability of human resources to prepare reports in accordance with PAP has implications for the low accountability of the management of public funds, such as *zakat*, *infq*, *alms*, and *waqf*. Minimal transparency can reduce public and donor trust in the governance of Pesantrens. This is in line with the statement made by Nurkhin, Rohman, & Prabowo (2024) that the accountability of Pesantrens is greatly influenced by the competence of financial human resources.

3. Barriers to Access Funding and Cooperation

Based on the results obtained through the analysis conducted by the researcher, financial statements that do not meet standards can make it difficult for Pesantrens

to cooperate with external parties, both government agencies and donor partners. Radjak & Hiola (2020) stated that Pesantrens that are unable to present accounting reports according to standards face limitations in accessing development funds. In other words, the limitation of accounting HR can limit the economic growth of Pesantrens.

4. Risk of Errors and Misuse of Funds

The results of the analysis also revealed that manual recording carried out by the staff of PPM treasurer Al-Istiqamah Ngata Baru who did not have an accounting background increased the risk of misrepresentations or inconsistencies in reporting. In addition, the lack of an internal control system makes the potential for misuse of funds not easy to detect (Sulistiani, 2020). This can cause material losses and reputational damage to the pesantren.

5. Dependence on Specific Individuals

Based on the results of the analysis conducted by the researcher, it is stated that the limited number of accounting personnel causes financial statements to be highly dependent on one or two individuals. When the treasurer experiences turnover or overload, the consistency of recording stops. This condition makes the sustainability of PAP implementation vulnerable to disruption. According to Burhan (2023), limited human resource capacity makes non-profit organizations very vulnerable to personnel transfers.

CONCLUSION

This study shows that the limitation of accounting HR is the main factor that hinders the implementation of PAP at PPM Al-Istiqamah Ngata Baru. These obstacles are reflected in several aspects:

1. The low accounting competence of the treasurer and financial manager, so that the report is only in the form of records of cash in and cash out.
2. Lack of PAP training and socialization, especially in the Central Sulawesi region.
3. The absence of accompanying accountants and the lack of external support from professional organizations and universities.

4. Double workload that makes the treasurer unable to focus on preparing financial statements.
5. The limitations of digital literacy and accounting technology, so that recording is still manual and prone to errors.

These limitations have implications for financial statements that do not comply with PAP standards, low accountability, decreased transparency, limited access to funding, and a high risk of errors and dependence on certain individuals. This reinforces the findings of previous research that the competence and capacity of human resources are the main determinants of the success of accounting governance in Pesantrens (Burhan, 2023; Nurkhin et al., 2024; Sulistiani, 2020).

RECOMMENDATIONS

Based on the results of the research, the recommendations that can be given are as follows:

1. Pesantrens need to organize basic accounting and PAP training on a regular basis, in collaboration with IAI, universities, or Islamic financial institutions.
2. The recruitment of new administrative staff or treasurers should consider their accounting education background.
3. Pesantren can collaborate with universities or public accountants to provide companions.
4. The application of Excel-based accounting applications or free/simple accounting software that is according to the capacity of the pesantren, so that recording is more systematic and there are fewer errors.
5. The division of duties of the treasurer and administrative staff needs to be arranged so that financial management is not burdened with double tasks.
6. Pesantren leaders need to support structurally so that financial governance becomes a priority.
7. Local governments and accounting professional organizations can provide special programs to increase the accounting capacity of Pesantrens.
8. IAI and BI are expected to expand the reach of PAP socialization to areas outside Java.

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