



The Accountability of Pondok Pesantren's Financial Management: The Central Role of Kiai Leadership

Abdul Rohman^{1✉}, Tri Jatmiko Wahyu Prabowo¹, Ahmad Nurkhin²

DOI: 10.15294/dp.v20i1.21895

¹Faculty of Economics and Business, Universitas Diponegoro, Semarang, Indonesia

²Doctoral Student in Economics, Faculty of Economics and Business, Universitas Diponegoro, Semarang, Indonesia; Faculty of Economics and Business, Universitas Negeri Semarang, Semarang, Indonesia

History Article

Received March 01, 2024
Approved May 11, 2025
Published May 29, 2025

Keywords

Accountability of Pesantren;
Financial Management; HR
Competency; Kiai Leadership;
Structural Equation Model

Abstract

This study seeks to examine the factors influencing the financial management accountability of Pondok Pesantren, with a particular emphasis on the pivotal role of Kiai leadership. By using structural equation modeling (SEM), this paper focuses on several key variables, namely Kiai leadership, human resource (HR) competency, perception of accounting standards, and information technology (IT) usage. The research was carried out at a Salafiyah Pondok Pesantren, involving students, asatidz councils, and administrators as respondents. Data was collected from 140 respondents using purposive sampling. Data was collected through a questionnaire and analyzed using SEM to examine both direct relationships and indirect (mediated) effects among the study variables. The findings of the study suggest that the leadership of the Kiai and the competency of human resources play a vital role in shaping Pesantren's financial accountability. In contrast, the adoption of information technology and the perception of accounting standards do not significantly impact. Furthermore, Kiai leadership strongly influences HR competency, IT usage, and perceptions of accounting guidelines. The study also reveals that HR competency significantly mediates Kiai leadership and financial accountability. These results emphasize the strategic importance of strengthening HR capabilities and reaffirm Kiai leadership's central role in enhancing financial management practices' accountability in Pesantren.

How to Cite

Rohman, A., Prabowo, T.J.W., Nurkhin, A.(2025).The Accountability of Pondok Pesantren's Financial Management: The Central Role of Kiai Leadership.*Dinamika Pendidikan*, 20 (1), 68-83.

© 2025 Universitas Negeri Semarang

✉ Correspondence Author:

Jl. Prof. Moeliono S. Trastotenojo, Tembalang, Kec. Tembalang, Kota Semarang,
Jawa Tengah, Indonesia, 50275
Email: abdulrohman@lecturer.undip.ac.id

p-ISSN 1907-3720
e-ISSN 2502-5074

INTRODUCTION

Accountability has been a topic of interest in many fields and disciplines (Lindberg, 2013). In a minimal sense, accountability is generally understood as a relationship process in which the party responsible provides information about its behavior and performance to the party receiving the responsibility. The recipient then evaluates the information and may impose sanctions or rewards in response (Schillemans et al., 2024). Accountability is a concept that can be defined in many ways, regardless of one's academic field. The trend is toward the inclusion of more and more dimensions, and the scope of the term continues to expand (Zumofen, 2016). Financial accountability delivers information and disclosures to interested parties regarding financial activities and performance (Hardana, 2023). In financial reporting, accountability means being responsible for financial integrity, transparency of information, and compliance with applicable laws and regulations.

Research on the accountability of Pondok Pesantren (also known as Islamic boarding school) is becoming increasingly important and should be carried out in the form of empirical studies that examine accountability practices in pesantren (Nurkhin et al., 2024). Accountability manifests in implementing Islamic education that implements good governance (Ja'far & Munawir, 2018). In the modern era, Pondok Pesantren is required to realize integrative accountability in the world and the perspective of the afterlife (Handayani et al., 2022). Accountability is a form of transparency in financial management (Murdayanti & Puruwita, 2017). Thus, Pondok Pesantren should implement accountability practices as a form of better management and follow the law's mandate.

Pondok Pesantren, as a non-profit institution oriented toward community welfare, is often considered not to require an accountability system (Tarmiati & Febriani, 2024). Their focus is on providing sincere, effective, and efficient services. As a result, non-profit organi-

zations like this often pay less attention to further assurance regarding the funds received. In line with this opinion, Hardana (2023) revealed that Pondok Pesantren are public entities where Islamic spiritual values are developed, and these spiritual values are often not in line with the values of materialism that may exist in other accounting reporting entities, such as companies or other public sector entities, such as governments or hospitals. Pesantren, or Pondok, serves as an institution for Islamic religious education and a cultural hub for Islam in Indonesia (Rachman, 2014).

Pondok pesantren, also known in the Islamic education system in Malaysia, has become an alternative avenue for the Malay community in Malaysia to engage in religious education (Sugianto et al., 2023). The introduction of Islam to the Malay world motivated the local population to seek Islamic knowledge and provide their children with Islamic education. To achieve this, hut-style institutions became a primary source of Islamic learning. Known as the Pondok system, it has undergone various stages of reform and transformation over time (Mughal & Ibrahim, 2021). Sekolah Pondok, Madrasah, and other Islamic schools represent some of Malaysia's earliest forms of education (Misbahrudin et al., 2021). Islamic educational institutions in Malaysia, including surau, pondok, and madrasah, have been found to contribute positively to advancing Islamic teachings (Kadir et al., 2022). The previous findings reveal three types of Pondok Pesantren in Indonesia and Malaysia: the salaf typology, the modern typology, and a convergence typology that blends salaf and modern characteristics (Sugianto et al., 2023).

Pondok pesantren education model spread beyond Indonesia, impacting Southeast Asian countries like Malaysia, Southern Thailand, and the Southern Philippines. Scholars from these regions studied at Pondok Pesantren and later established similar educational systems in their countries. In Southern Thailand, Pondok Pesantren continues the tradition of Quranic recitation using Pegon

or Jawi scripts in Pondok and Madrasas, producing influential Muslim leaders within their communities and throughout Southeast Asia (Suparta, 2024). The Islamic education system is also an essential pillar for the Pattani people of Thailand to maintain a unique identity that reflects Islamic beliefs, traditions, and ways of life for centuries. The traditional Islamic education system in Pattani comprises a network of Islamic schools, or Pondok, where students receive instruction in the Quran, Hadith, Islamic law, and other Islamic disciplines (Salaeh, 2023).

The previous studies emphasize issues such as limited transparency in Pesantren's accountability reporting, concerns over potentially fraudulent activities, and the perception of inadequate regulatory oversight (Rahajeng & Putri, 2024). The other studies have shown a variety of topics in Pondok Pesantren accountability, such as Pondok Pesantren financial accountability, Pondok Pesantren financial reporting accountability, and overall Pondok Pesantren accountability (Nurkhin et al., 2024). The multiple linear analysis method is often used to examine the influence of independent variables on Pondok Pesantren's accountability. The independent variables tested include financial HR competency, trust and leadership, accounting guidelines, understanding of Pondok Pesantren accounting, Pondok Pesantren accounting training, and utilization of technology (Burhan et al., 2023; Dewi et al., 2021; Naz'aina et al., 2022; Yuliani & Mustofa, 2022). HR competency is an often-analyzed independent variable, although the results vary (Burhan et al., 2023; Naz'aina et al., 2022). On the other hand, other variables have been shown to significantly influence Pondok Pesantren's accountability, while the utilization of technology has not been shown to affect accountability (Naz'aina et al., 2022).

One of the factors that can determine accountability is leadership. Leadership plays a crucial role in determining the pattern of ethical behavior, transparency, and responsibility in an organization, especially in the public sector. Leadership quality can influence public

accountability (Bonsu et al., 2023). Samcanda (2023) stated that a person's leadership is the main determinant of the progress, decline, and development of the organization he leads. This type of leadership has a very significant impact on influencing subordinates.

Each Kiai has a different leadership style, which is adapted to the characteristics of each Pondok Pesantren he leads. Collective leadership is one of the leadership style practices that has developed in several Pondok Pesantren without reducing the role of the Kiai as the highest leader (Pramitha, 2018). Leadership in Pondok Pesantren is more paternalistic (Soleh & Supardi, 2023). Participatory leadership is also practiced in Pondok Pesantren to provide benefits for management of Pondok Pesantren, such as increasing santri participation and involvement in decision making, as well as increasing santri satisfaction and motivation (Zohriah et al., 2023). In addition, transformational leadership also develops in Pondok Pesantren to optimize existing resources and collaborate with other parties (Alfani et al., 2023; Samcanda, 2023).

This study refers to the concept of participatory leadership because it will provide opportunities for students in the financial management of Pondok Pesantren and decision-making (Bonsu et al., 2023; Zohriah et al., 2023). Kiai trusts santri to manage the Pondok Pesantren's financial management within certain limits. This participation will have an impact on transparency and accountability. Santri, as managers of the Pondok Pesantren's financial management, will try to be responsible for the mandate that has been given. Santri can also provide ideas and ideas to Kiai who are more open because of the practice of participatory leadership.

Previous research has empirically proven that the factor that has been proven to have a positive effect on the accountability of Pondok Pesantren is transformational leadership (Alfani et al., 2023). The participatory leadership model can be helpful if applied in Pondok Pesantren because it will increase santri participation (Zohriah et al., 2023). Other

findings indicate the insignificant influence of leadership on the accountability of Pondok Pesantren's financial reports (Hardana, 2023).

Competency can also determine the accountability of Pondok Pesantren's financial management (Yuliani & Mustofa, 2022). Lack of resources to manage administration and accounting properly can have negative impacts, such as non-transparency in financial management, difficulty in knowing the actual financial condition, and a decrease in trust from outside parties in the management of Pondok Pesantren funds (Windasari, 2024). Empirical evidence has provided evidence that if HR competency improves, the accountability of Pondok Pesantren will also improve (Murdianti & Puruwita, 2019). However, other studies have found that HR competency has not been proven to have a significant influence (Burhan et al., 2023).

Another factor that has been proven to have a positive effect on the accountability of Pondok Pesantren is the perception of accounting guidelines and standards (Raza, 2023). A perception of accounting standards describes understanding the process of preparing financial reports guided by accounting standards. Other findings indicate that Pondok Pesantren's accountability will be better if it applies accounting guidelines and standards properly (Yuliani & Mustofa, 2022). In addition, the use of technology should be able to improve accountability, even though empirically, the use of technology cannot be a significant determinant of the accountability of Pondok Pesantren (Naz'aina et al., 2022). The use of technology is the ability to process data and produce information so that users can access services quickly and easily.

This paper aims to analyze the accountability of Pondok Pesantren's financial management using structural equation model analysis. The analysis will find factors that shape Pondok Pesantren's financial management accountability. This study is a development of previous studies that have proven the significant influence of kiai leadership, HR competence, accounting guidelines, and the use of

information technology on the accountability of Pondok Pesantren.

Financial accountability practices in Indonesian Pondok Pesantren, both modern and salafiyah, differ in their approach and implementation (Fauzan et al., 2022). Modern Pondok Pesantren tend to be more systematic and transparent through professional management, while Salafiyah Pondok Pesantren relies more on trust and moral values. Despite their differences, both face similar challenges regarding transparency and good governance.

Salafiyah Pondok Pesantren was chosen as the object of analysis because it has unique characteristics in Pondok Pesantren's financial management. There is an understanding that full trust is the foundation for the caretakers of Pondok Pesantren and students. Students fully trust the caretakers to manage the Pondok Pesantren and financial matters. Likewise, the caretakers will be fully responsible for the trust that has been given. This study highlights the central role of the Kiai leadership in determining direct and indirect accountability through human resources competency. This study contributes to strengthening the understanding that the central role of Kiai in Pondok Pesantren will encourage many things to improve the quality of Pondok Pesantren management. Kiai leadership in Pondok Pesantren has been better known as a charismatic-paternalistic leadership style, but there is a transformational leadership style developing in several Pondok Pesantren.

METHODS

The research method for developing a structural equation model was carried out quantitatively by collecting data through questionnaires. The study's respondents included administrators, Ustaz, and students from Pondok Pesantren. These Pondok Pesantren were selected based on their legal foundations, their organization in a Salafiyah manner, and their management of formal schools. These criteria were established to emphasize the significance of accountability within Pondok Pesantren.

ren. Using purposive sampling, data were obtained from 140 respondents from the Pondok Pesantren Salafiyah in Semarang City, Central Java, Indonesia. This Pondok Pesantren is a Salaf Pesantren with formal education integrated with a boarding school. There are Madrasah Ibtidaiyah (MI), Madrasah Tsanawiyah (MTs), Madrasah Aliyah (MA), and Sekolah Menengah Kejuruan (SMK) in the pesantren environment that is managed integratively. MI and MTs are junior high schools, and MA and SMK are senior high schools. Table 1 shows the profile of the respondents.

Table 1. The Description of the Respondents

No.	Descriptions	Amount	Percentage
A. Gender			
1	Male	30	21.50
2	Female	110	78.50
Sub-total		140	100
B. Role and Position			
1.	Ustadz	35	25.00
2.	Administrators	20	14.29
3.	Santri	85	60.71
Sub-total		140	100

Source: Processed data (2024)

Table 2. Measurement of Variables

Variables	Descriptions and Indicators	Number of Items Statement
Accountability of Pondok Pesantren's financial management (Bonsu et al., 2023)	a. Regular reporting to management b. Full support in problem-solving	3
Kiai Leadership (Bonsu et al., 2023; Zohriah et al., 2023)	a. There is a follow-up to the decision b. There is a provision of direction and motivation	3
HR Competency (Murdayanti & Puruwita, 2019)	a. Knowledge b. Skills c. Attitude	6
IT Usage (Naz'aina et al., 2022)	The level of utilization of information technology that has been used so far	3
Accounting guideline (Yuliani & Mustofa, 2022)	The existence and function of existing and applicable accounting guidelines	3

The research variables consist of accountability of Pondok Pesantren's financial management as dependent variables and other variables, namely Kiai leadership, HR competency, utilization of information technology, and perception of accounting guidelines as independent variables. Measure research variables using statement items with a 5-Likert scale. Accountability is measured by indicators: periodic reporting to leaders and full support in solving problems (Bonsu et al., 2023). Indicators of follow-up measure Kiai's leadership in decisions and providing direction and motivation (Bonsu et al., 2023). Financial HR competency is measured by three indicators (knowledge, skills, and attitudes) (Murdayanti & Puruwita, 2019). Accounting guidelines are measured by perceptions of the existence and function of existing and applicable accounting guidelines (Yuliani & Mustofa, 2022). The utilization of information technology is measured by the level of utilization of information technology that has been used so far (Naz'aina et al., 2022).

The questionnaire was a data collection technique developed from relevant previous research. The research variables were measured using three statement items, which included the accountability of Pondok Pesantren,

Kiai leadership, IT utilization, and adherence to accounting standards. Additionally, human resource competence was assessed using six statement items. The research questionnaire will be tested for validity and reliability before being distributed to respondents. The data analysis technique used is the structural equation model (SEM). Validity and reliability testing were carried out, and then hypothesis testing continued to analyze the direct and indirect effects of the relationship between research variables.

RESULT AND DISCUSSION

Research Result

SEM analysis was conducted using SmartPLS software by first analyzing validity and reliability and then testing the research hypothesis. Table 3 shows descriptive statistics of the research variables. There are 4 statement items as a measure of the research variables: accountability of Pondok Pesantren, the leadership of Kiai, IT usage, and accounting standards. Six statement items measured human resource competence. The mean value of the research variables is 4.124 for accounting standard and 4.557 for leadership of Kiai, which means they are in the high category. Respondents considered the accountability of financial management at the Salafiyah Pondok Pesantren to be high. Kiai's leadership is also outstanding in providing direction and encouragement for residents at the Pondok Pesantren.

Table 4 shows the results of the outer

loading analysis of the research variables. All items forming the research variables have a value higher than 0.70, so it can be stated that the items can form variables well. Only one item from the HR competency variable (HR2) has a value of less than 0.70, so the item is not used in the next analysis. Table 3 shows the results of the outer loading analysis to assess whether the construct has adequate discriminant validity.

Table 4. Outer Loading Analysis Results

Items	Acc	Std	HR	IT	Kiai
Acc1	0.884				
Acc2	0.813				
Acc3	0.838				
HR1			0.717		
HR3			0.951		
HR4			0.869		
HR5			0.906		
HR6			0.879		
IT1				0.789	
IT2				0.935	
IT3				0.853	
Kiai1					0.916
Kiai2					0.907
Kiai3					0.918
Std1		0.859			
Std2		0.873			
Std3		0.859			

Source: Processed data (2024)

Table 3. Descriptive Statistics of Research Variables

Variables	Mean	Median	Min	Max	Standard Deviation
Accountability of Pondok Pesantren	4.505	5	7	15	0.768
Leadership of Kiai	4.557	5	8	15	0.622
Human Resource Competence	4.386	4.667	15	30	0.728
IT Usage	4.453	5	7	15	0.763
Accounting Standard	4.124	4	5	15	0.838

Source: Processed data (2024)

Table 4 presents the results of the construct reliability and validity analysis and indicates that all research variables have a Cronbach's alpha value of more than 0.60, so the variables can be stated as reliable. The Average Variance Extracted (AVE) value in Table 5 also indicates the magnitude of the diversity of manifest variables that the latent construct can own. An AVE value of all the variables is more than 0.50, indicating that the research variables fulfill the criteria for convergent validity. Thus, the model in this study is declared acceptable for the following analysis.

Table 6 presents the results of R-square and Q-square to see the proportion of variance of the dependent variable explained by the independent variables and the predictive validity of the model, or how well the model can predict the data. The analysis results indicate

that the R-square on the accountability variable of Pondok Pesantren's financial management is included in the high category, which is 0.682 or 0.672 in the adjusted R-square. These results illustrate that the independent variables (kiai leadership, HR competence, use of IT, and perception of accounting guidelines) can explain the accountability variables well. Likewise, the Q²predict value indicates the high predictive ability of the accountability model analyzed in this study.

The results of the research hypothesis testing are presented in Tables 7 and 8. Table 7 shows that the P-value of the relationship between variables indicates that only two hypotheses cannot be accepted. The P-value of the perception of accounting guidelines and IT utilization on the accountability of Pondok Pesantren is 0.757 and 0.490, which means it

Table 5. Results of Construct Reliability and Validity Analysis

Variables	Cronbach's Alpha	Composite Reliability (rho_a)	Composite Reliability (rho_c)	Average Variance Extracted (AVE)
Accountability of Pondok Pesantren	0.801	0.803	0.883	0.715
Accounting Standard	0.830	0.836	0.898	0.746
Human Resource Competence	0.916	0.929	0.938	0.754
IT Usage	0.825	0.844	0.896	0.742
Leadership of Kiai	0.901	0.902	0.938	0.835

Source: Processed data (2024)

Table 6. The results of R-square and Q-square Analysis

		R-square	R-square Adjusted
Accountability of Pondok Pesantren		0.682	0.672
Accounting Standard		0.166	0.160
Human Resource Competence		0.472	0.468
IT Usage		0.389	0.385
	Q ² predict	RMSE	MAE
Accountability of Pondok Pesantren	0.626	0.626	0.446
Accounting Standard	0.152	0.935	0.714
Human Resource Competence	0.467	0.739	0.573
IT Usage	0.374	0.806	0.588

Source: Processed data (2024)

is greater than 0.05. The analysis results indicate no significant influence of the perception of accounting guidelines and IT utilization on the accountability of Pondok Pesantren's financial management. Accountability has proven to be significantly influenced by the leadership of the Kiai and HR competency. In addition, Kiai's leadership significantly affects HR competency, IT utilization, and perceptions of accounting guidelines. The results of the hypothesis test are also presented in Figure 1.

The analysis of indirect effects presented in Table 8 also strengthens the finding that the leadership of the Kiai can determine the level of accountability of Pondok Pesantren's financial management through HR competency.

The P-value obtained is 0.021 or lower than 0.05. The leadership of the Kiai has not been proven to be mediated by the utilization of IT and perceptions of accounting guidelines in its influence on the accountability of Pondok Pesantren's financial management.

The effect size (f^2) test results show the magnitude of the influence (effect) of the independent variable on the dependent variable. The f^2 value of the Kiai leadership variable on accountability is 0.011, which indicates a small influence. Meanwhile, the f^2 value of Kiai leadership on accounting standards is 0.042, which is included in the moderate influence. The f^2 value of the impact of Kiai leadership on HR competence and IT usage is 0.002 and 0.012, indicating a small influence.

Table 7. Results of Path Coefficient Analysis

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Accounting Standard -> Accountability of Pondok Pesantren	0.020	0.025	0.066	0.309	0.757
Human Resource Compe- tence -> Accountability of Pondok Pesantren	0.246	0.243	0.105	2.333	0.020
IT Usage -> Accountability of Pesantren	0.063	0.066	0.092	0.690	0.490
Leadership of Kiai -> Accountability of Pesantren	0.580	0.577	0.078	7,442	0.000
Leadership of Kiai -> Accounting Standard	0.407	0.414	0.075	5,420	0.000
Leadership of Kiai -> Human Resource Compe- tence	0.687	0.687	0.057	12.147	0.000
Leadership of Kiai -> IT Usage	0.624	0.629	0.068	9.147	0.000

Source: Processed data (2024)

Table 8. Results of Specific Indirect Effect Analysis

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Leadership of Kiai -> IT Usage -> Accountability of Pesantren	0.039	0.043	0.059	0.668	0.504
Leadership of Kiai -> Human Resource Competence -> Accountability of Pesantren	0.169	0.166	0.073	2,310	0.021
Leadership of Kiai -> Accounting Standard -> Accountability of Pesantren	0.008	0.010	0.028	0.299	0.765

Source: Processed data (2024)



Figure 1. Structural Equation Model of Accountability of Pondok Pesantren's Financial Management

Source: Processed data (2024)

The Influence of Kiai Leadership on the Accountability of Pondok Pesantren's Financial Management

The heightened focus on accountability among institutions in improving risk management has sparked renewed interest among researchers and regulators in the relationship between leadership practices, integrity, internal control systems, and accountability in the public sector (Bonsu et al., 2023). Leaders who

demonstrate high ethical standards set the tone for the entire organization. When transparent, honest leaders act with integrity, they encourage similar organizational behaviors, leading to greater accountability. Leaders can build a culture that values and expects accountability. This includes implementing policies, practices, and reward systems that support accountability. In addition, leadership style influences accountability. Authoritarian leaders

can suppress accountability through control and fear, while participative leaders encourage openness and shared responsibility, leading to greater public accountability.

Leadership in Pesantren is crucial and is key to sustaining Indonesia's oldest Islamic educational institution (Mustakim et al., 2021). Leadership in the organizational culture of Pesantren has characteristics that are based on the traditions of Pesantren and the religious values that are upheld. As the leader of the Pesantren, Kiai leads with a charismatic, authoritative, and responsible style (Aisyah et al., 2022). Pesantren is characterized by authoritarian leadership. This leadership model is a pattern in Pesantren organizations, especially in traditional Pesantren. As a leader, Kiai has a significant role and influence on various Pesantren activities (Rachman, 2014). Kiai is the highest leader in Pondok Pesantren and holds centralized leadership.

The study results show that Kiai leadership can create significant and positive accountability in the financial management of Pondok Pesantrens. Kiai leadership can encourage existing resources to form accountability in Pondok Pesantren. Kiai can provide clear directions for other Pondok Pesantren managers to be accountable for their actions. In addition, Kiai can provide solutions to problems that managers and students face. The leadership of Kiai in Pondok Pesantren Salafiyah is included in the high category, which indicates that Kiai can play a good leadership role and significantly impact Pondok Pesantren's accountability.

This finding is in line with previous studies that showed a significant influence of leadership on the accountability of Pondok Pesantrens (Alfani et al., 2023). The participatory leadership model can be helpful if applied in Pondok Pesantren because it will increase student participation (Zohriah et al., 2023). However, other findings indicate the insignificant influence of leadership on the accountability of Pondok Pesantren's financial reports (Hardana, 2023). In addition, leaders' reputations affect the level of trust and confidence in

them and influence the extent to which they implement formal accountability measures for their decisions and actions in the workplace (Hall et al., 2004). Other research examines and outlines how leadership enhances managerial accountability, particularly transparency, effectiveness, efficiency, and participation (Noorhayati & Fahyuni, 2024).

The Influence of Human Resources Competence on the Accountability of Pondok Pesantren's Financial Management

HR competency has significantly affected Pondok Pesantren's financial management accountability. The influence of HR competency on accountability is huge because HR competency affects how effectively an organization can enforce accountability standards. HR plays a vital role in shaping organizational culture. HR that promotes transparency, responsibility, and ethical behavior will be able to build a culture of accountability. Thus, HR competency will significantly affect accountability by ensuring that employees are selected, trained, managed, and rewarded in a way that encourages responsible behavior. Effective HR practices will create a culture of accountability. Employees will understand their roles, be motivated to meet expectations, and be accountable for their actions.

Previous studies also found that accountability is significantly influenced by HR competency. HR competency can determine the accountability of Pondok Pesantren's financial management (Yuliani & Mustofa, 2022). Other empirical evidence shows that if HR competency improves, Pondok Pesantren's accountability will also improve (Murdayanti & Puruwita, 2019). On the other hand, previous studies found that HR competency was not proven to have a significant influence (Burhan et al., 2023). In the other context, the PLS analysis reveals that the competency of village administrators impacts the accountability of village budget management. Higher competency levels among Indonesian village administrators lead to more accountable management of local funds (Diansari et al., 2023).

The Influence of Information Technology Utilization on Pondok Pesantren's Financial Management Accountability

This study failed to find that IT can affect Pondok Pesantren's accountability in financial management. Culture is one of the factors that can influence the use of IT in Pondok Pesantren. Salafiyah Pondok Pesantren generally has a management culture based on trust, family, and traditional values. This culture can cause resistance to the use of too formal or bureaucratic systems, including IT systems that require transparency and systematic reporting. Salafiyah Pondok Pesantren has not implemented an information system to manage their finances, so they have not been able to create better transparency and accountability. Human resource competence is one of the obstacles in managing finances based on information systems. However, this finding supports the results of previous studies, which show that the use of technology cannot be a significant determinant of Pondok Pesantren's accountability (Naz'aina et al., 2022).

In public organizations, digital innovation is vital to improving accountability. Technology is important in improving accountability by increasing transparency, enabling better reporting and auditing, and supporting data-driven decision-making. The effectiveness of information technology utilization depends on the implementation carried out by the organization. Information technology can significantly improve the organization's ability to hold individuals and teams accountable for their actions and decisions.

The previous findings further reveal that during exceptional circumstances, public sector managers primarily rely on general, disposition-driven internal structures conceptualized here as competencies shaped by cultural influences (Maione et al., 2024). Integrating artificial knowledge and digitalization into the supply chain management (SCM) business model will enhance accountability and promote sustainable performance, particularly during crises when business resilience

becomes crucial (Di Vaio et al., 2024). The utilization of information technology through performance measurement systems has been shown to influence public accountability in Vietnam significantly (Tran et al., 2024).

The Influence of Accounting Guidelines on the Accountability of Pondok Pesantren's Financial Management

This study cannot provide empirical evidence that perceptions of accounting guidelines and standards influence accountability in Pondok Pesantren's financial management. Perceptions of accounting standards describe the understanding of preparing financial reports guided by accounting standards. Pondok Pesantren should implement the accounting guidelines issued by the Indonesian Institute of Accountants (IAI). The primary reference for preparing financial reports for Pondok Pesantren is the Financial Accounting Standards for Entities Without Public Accountability issued by the IAI Financial Accounting Standards Board. Another guideline is the Interpretation of Financial Accounting Standards (ISAK 35), which was approved by the Financial Accounting Standards Board of the Indonesian Institute of Accountants on April 11, 2019, regarding the presentation of financial statements that include the Statement of Financial Position, Statement of Comprehensive Income, Statement of Net Assets, Statement of Cash Flows, and Notes to the Financial Statements.

This result could be due to the inadequate implementation of accounting guidelines in Pondok Pesantren. The prevailing culture in Islamic boarding schools causes an understanding that accountability is considered more a moral and spiritual responsibility than administrative or technical through standard-based reports. In addition, a low understanding of the applicable Pondok Pesantren accounting standards is a factor in why the perception of accounting standards cannot significantly determine the accountability of Pondok Pesantren's financial management. Salafiyah Pondok Pesantren does not have competent

accounting and human financial resources because financial management is handed over to the students. The Kiai gives complete trust to the students.

Previous studies have shown that Islamic boarding schools implement simple recordings and do not meet applicable accounting guidelines (Radjak & Hiola, 2020). The implementation of inadequate accounting guidelines is due to the limited capabilities and competencies of human resources in Islamic boarding schools (Asrori et al., 2023). Thus, the information produced becomes less accountable. Efforts are needed to prepare Islamic boarding school financial reports according to existing guidelines (Hanifah et al., 2022).

This finding does not support the results of previous studies that found a positive and significant influence of perceptions of accounting guidelines and standards on the accountability of Pondok Pesantren (Raza, 2023). Other findings also indicate that Pondok Pesantrens' accountability will improve if they properly implement accounting guidelines and standards (Yuliani & Mustofa, 2022). An understanding of Islamic Boarding School accounting has a positive and significant impact on the financial accountability of Islamic Boarding Schools (Burhan et al., 2023).

The Influence of Kiai Leadership on HR Competence, Utilization of Information Technology, and Accounting Guidelines

The study provides empirical evidence that Kiai leadership positively and significantly influences HR competency, IT utilization, and perceptions of accounting guidelines. Kiai can realize leadership in Pondok Pesantren to encourage the resources they have to create overall accountability. Kiai has a vision for developing HR competency to carry out its duties and responsibilities. Kiai can support using information technology to improve the quality of Pondok Pesantren management, including in the financial sector. In addition, Kiai positively perceives implementing accounting guidelines and standards that should

be applied in Pondok Pesantren.

Leadership is a dynamic aspect of organizational activities characterized by interactions between leaders and followers. This interaction is primarily shaped by the leadership style established within the organization (Mukhtar & Akbar, 2019). The collective active involvement of the Kiai emerges due to the significant needs of the Pesantren. This collaborative role played by the Kiai in its development has shaped the unique culture of each Pesantren. The cultural distinctions between Pesantren are closely tied to the characteristics of their founders and/or Kiai (Shiddiq et al., 2021).

The central role of the Kiai in Pesantren shows that all Kiai are dominant in determining policies and strategies, including in the Pesantren's financial management. The characteristics of the Kiai will influence decision-making. Kiai, who has a vision and mission of development, will pay attention to human resources in the Pesantren. In addition, Kiai will adopt a policy of utilizing technology to improve the performance of the Pesantren. Compliance with accounting guidelines will also be carried out if it is considered beneficial for the development of Pesantren. The Kiai will emphasize the benefits and positive values of existing policies.

The Influence of Kiai Leadership on Accountability of Pondok Pesantren's Financial Management through HR Competence, Utilization of Information Technology, and Accounting Guidelines

The mediating role of HR competency on the influence of Kiai leadership on the accountability of Pondok Pesantren's financial management is presented in the findings of this study. This provides real evidence of the important role of HR quality in supporting the creation of accountability in Pondok Pesantren. Kiai's leadership significantly influences accountability and will be stronger if Pondok Pesantren has competent and quality HR. Kiai leadership will encourage Pondok Pesantren HR in various forms (training, education,

workshops) to impact Pondok Pesantren's accountability. Competent HR will create good service and performance to increase the trust and satisfaction of residents in Pondok Pesantrens (kiai, ustad, students, parents/guardians of students, and the community).

The influence of Kiai leadership on the accountability of Pondok Pesantren's financial management has not been proven to be mediated by information technology and accounting guidelines. The results of this study provide an understanding that the role of kiai leadership is very central in managing Pondok Pesantren, which is in line with the analysis of the direct influence between the use of IT and the application of accounting guidelines, which have not been proven significantly. IT and applying accounting standards are considered necessary in Pondok Pesantrens' financial management, but they do not significantly impact.

CONCLUSION

This study analyzes Pondok Pesantren's financial management accountability by developing a structural equation model. The analysis results provide evidence that Pondok Pesantren's financial management accountability is only influenced by Kiai's leadership and HR competency. IT utilization and perceptions of accounting guidelines have not been proven to influence accountability significantly. Other findings show that HR competency is also proven to be significant as a mediator of the influence of Kiai leadership on the accountability of Pondok Pesantren's financial management. The following analysis presents interesting findings: Kiai leadership can influence HR competency, IT usage, and perceptions of accounting guidelines and standards. This study underlines the central role of Kiai in Pondok Pesantren's financial management. Kiai can play a good leadership role in the Pondok Pesantren Salafiyah and impact the high level of financial management accountability.

This study highlights the significant role

of Kiai in Pondok Pesantren's financial management. However, it also emphasizes the critical need for enhanced human resource competencies, particularly in financial management, to further improve accountability. Additionally, this study reassures prospective students' parents, encouraging them to confidently choose Pondok Pesantren as an educational institution. These institutions are actively working towards implementing accountable financial management practices, fostering greater trust and reliability.

The theoretical contribution of this study is to provide test results that show that the leadership of the Kiai is a central factor that influences the accountability of the financial management of Pondok Pesantren. This finding confirms that the existence of the Kiai in the Salafiyah Pondok Pesantren is very centralistic. The Kiai is the central figure in determining the policies and strategies for managing the Pondok Pesantren, including the financial sector. The leadership of the Kiai will directly impact the selection of human resources in the Pondok Pesantren, the adoption of information technology, and compliance with the implementation of accounting standards that will determine accountability.

This study is limited by its focus on researching respondents from Salafiyah Pondok Pesantren. Future research could broaden the scope by comparing these findings with those from Modern Pondok Pesantren to gain deeper insights into accountability practices in financial management. Additionally, the minimal use of IT observed in this study presents an interesting area for further exploration. Advancements in IT should influence financial management in Pondok Pesantren, as many have already adopted advanced IT systems to manage their finances.

ACKNOWLEDGEMENT

We thank DRTPM Kementerian Pendidikan, Budaya, and Riset dan Teknologi for funding the research and publication. The contract number: 601-01/UN7.D2/PP/VI/2024.

REFERENCES

- Aisyah, S., Ilmi, M. U., Rosyid, M. A., Wulandari, E., & Akhmad, F. (2022). Kiai Leadership Concept in The Scope of Pesantren Organizational Culture. *Tafkir: Interdisciplinary Journal of Islamic Education*, 3(1), 40–59. <https://doi.org/10.31538/tijie.v3i1.106>
- Alfani, D., Harmain, H., & Syahriza, R. (2023). Pengaruh Kepercayaan dan Kepemimpinan Transformasional Terhadap Akuntabilitas Laporan Keuangan Pondok Pesantren Al Husna. *AKUA: Jurnal Akuntansi Dan Keuangan*, 2(2), 107–119. <https://doi.org/10.54259/akua.v2i2.1540>
- Asrori, Ihlashul'amal, M., Jati, K. W., & Rohmah, F. T. (2023). Implementation of Islamic boarding school accounting guidelines to increase accountability and welfare of Islamic boarding schools in Semarang city. *Indonesian Journal of Devotion and Empowerment*, 5(1), 24–30.
- Bonsu, A. B., Appiah, K. O., Gyimah, P., & Owusu-Afriyie, R. (2023). Public sector accountability: do leadership practices, integrity and internal control systems matter? *IIM Ranchi Journal of Management Studies*, 2(1), 4–15. <https://doi.org/10.1108/irjms-02-2022-0010>
- Burhan, Suryadi, N., Yusnelly, A., & Yulianti, S. (2023). The Influence of Islamic Boarding School Accounting Understanding, HR Competence and Islamic Boarding School Accountability Training on Islamic Boarding School Financial Accountability. *Jurnal Inovasi Bisnis Dan Akuntansi*, 4(2), 548–559. <https://doi.org/10.55583/invest.v4i2.641>
- Dewi, N., Wijaya, I., Husin, D., Raihan, R., & Mawaddah, N. (2021). Pengaruh Pemahaman Standar Akuntansi dan Kompetensi Karyawan terhadap Akuntabilitas Pengelolaan Keuangan Pondok Pesantren di Aceh. *Seminar Nasional Politeknik Negeri Lhokseumawe*, 56–58. <https://e-jurnal.pnl.ac.id/semnaspn1/article/view/2723>
- Di Vaio, A., Latif, B., Gunarathne, N., Gupta, M., & D'Adamo, I. (2024). Digitalization and artificial knowledge for accountability in SCM: a systematic literature review. *Journal of Enterprise Information Management*, 37(2), 606–672. <https://doi.org/10.1108/JEIM-08-2022-0275>
- Diansari, R. E., Musah, A. A., & Binti Othman, J. (2023). Factors affecting village fund management accountability in Indonesia: The moderating role of prosocial behaviour. *Cogent Business & Management*, 10(2). <https://doi.org/10.1080/23311975.2023.2219424>
- Fauzan, Prayitno, H., Toha, A., & Purwoatmoko, S. (2022). Governance of Pesantren Salafiyah In Prophetic Leadership Perspective. *International Journal of Arts, Humanities & Social Science*, 3(1), 46–56. www.ijahss.net
- Hall, A. T., Blass, F. R., Ferris, G. R., & Massengale, R. (2004). Leader reputation and accountability in organizations: Implications for dysfunctional leader behavior. *Leadership Quarterly*, 15(4), 515–536. <https://doi.org/10.1016/j.leaqua.2004.05.005>
- Handayani, N., Ludigdo, U., Rosidi, & Roekhudin. (2022). The concept of financial accountability in education system: Study on private own Islamic boarding school. *Quality - Access to Success*, 23(189), 48–55. <https://doi.org/10.47750/QAS/23.189.07>
- Hanifah, R. U., Romadon, A. S., & Sulistyorini, S. (2022). Optimization of the Implementation of PSAK 112 in An Effort to Increase Accountability for the Management and Reporting of Waqaf Assets at the Pondok Pesantren Foundation. *Quantitative Economics and Management Studies*, 3(3), 457–467. <https://doi.org/10.35877/454ri.qems958>
- Hardana, A. (2023). Analisis Kepemimpinan Transformasional terhadap Akuntabilitas Laporan Keuangan Pondok Pesantren. *Jurnal Akuntansi, Keuangan, Dan Manajemen (JAKMAN)*, 4(4), 263–272. <https://doi.org/10.35912/jakman.v4i4.2726>
- Ja'far, A. K., & Munawir. (2018). Good corporate governance pada lembaga pendidikan pesantren: Studi pada pondok pesantren Universitas Islam Indonesia. *Akademika: Jurnal Pemikiran Islam*, 23(1), 198–216. <https://e-journal.metrouniv.ac.id/index.php/akademika/article/view/1216>

- Kadir, N. A. A., Rahman, M. F. A., Ayub, M. S., Razak, M. I. A., Noor, A. F. M., & Shukor, K. A. (2022). The Development of Islamic Education in The Malay World: Highlighting The Experience in Malaysia. *International Journal of Academic Research in Business and Social Sciences*, 12(10), 1218–1231. <https://doi.org/10.6007/ijarbss/v12-i10/15300>
- Lindberg, S. I. (2013). Mapping accountability: Core concept and subtypes. *International Review of Administrative Sciences*, 79(2), 202–226. <https://doi.org/10.1177/0020852313477761>
- Maione, G., Leoni, G., & Magliacani, M. (2024). Unpacking the knowledge dimensions of digital innovation: implications for accountability in public and private sectors during extraordinary times. *Journal of Knowledge Management*. <https://doi.org/10.1108/JKM-01-2024-0047>
- Misbahrudin, N. T., Mohd Noor, A. H., & Ritirum, C. (2021). A Review of Religious Education in Malaysia and Thailand. *Advances in Business Research International Journal*, 7(2), 138–144. <https://ir.uitm.edu.my/id/eprint/52947>
- Mughal, M. J., & Ibrahim, H. B. (2021). Islamic Education in Malaysia: A Critical Analysis of Its Evolution and Relevance. *Al-Qalam*, 26(1), 261–281. <http://alqalamjournalpu.com/index.php/Al-Qalam/article/view/2191>
- Mukhtar, M., & Akbar, M. (2019). Kiai's Leadership in Managing Human Resources (387, Trans.). *Advances in Social Science, Education and Humanities Research (3rd International Conference on Education Innovation (ICEI) 2019)*, 206–209. <https://doi.org/10.2991/icei-19.2019.48>
- Murdayanti, Y., & Puruwita, D. (2017). Transparency and accountability of financial management in pesantren (Islamic education institution). *Advanced Science Letters*, 23(11), 10721–10725. <https://doi.org/10.1166/asl.2017.10138>
- Murdayanti, Y., & Puruwita, D. (2019). Kompetensi SDM keuangan dan akuntabilitas pesantren. *Jurnal Akuntansi, Ekonomi, Dan Manajemen Bisnis*, 7(1), 19–29. <https://doi.org/10.30871/jaemb.v7i1.1085>
- Mustakim, Muh., Salim, A., Rouzi, K. S., Rusiyono, R., & Nurmaida, D. K. (2021). The Syuro-Participative Leadership in Al-Qur'an-Based Pesantren in the Disruption Era Muh. Mustakim*). *Jurnal Ta'dib*, 24(2), 15–24. <https://doi.org/10.31958/jt.v24i2.3069>
- Naz'aina, Raza, H., & Murhaban. (2022). Accountability Determination Analysis on Islamic Boarding Schools in Bireuen Regency. *Budapest International Research and Critics Institute-Journal (BIRCI-Journal)*, 5(1), 378–6392. <https://doi.org/10.33258/birci.v5i1.4360>
- Noorhayati, S. M., & Fahyuni, E. F. (2024). The Role of Leadership in Improving Managerial Accountability at Islamic Higher Education. *Nidhomul Haq: Jurnal Manajemen Pendidikan Islam*, 9(2), 239–253. <https://doi.org/10.31538/ndh.v9i2.4584>
- Nurkhin, A., Rohman, A., & Prabowo, T. J. W. (2024). Accountability of pondok pesantren; a systematic literature review. *Cogent Business & Management*, 11(1), 1–15. <https://doi.org/10.1080/23311975.2024.2332503>
- Pramitha, D. (2018). Kepemimpinan Kolektif di Pondok Pesantren (Studi Multisitus Di PP. Tebuireng Jombang, PP. Bahrul Ulum Tambakberas Jombang dan PP. Mambaul Ma'arif Denanyar Jombang). *J-PAI: Jurnal Pendidikan Agama Islam*, 4(2), 124–131. <https://doi.org/10.18860/jpai.v4i2.6257>
- Rachman, A. A. (2014). The Impact of Authoritarian Leadership in Pesantren. *Religio: Jurnal Studi Agama-Agama*, 4(1), 1–28. <https://jurnalfuf.uinsa.ac.id/index.php/religio/article/view/492>
- Radjak, L. I., & Hiola, Y. (2020). Accounting Guidelines Implementation: A Study on Economic Development of Islamic Boarding Schools. *Journal of Asian Multicultural Research for Economy and Management Study*, 1(2), 54–60. <https://doi.org/10.47616/jam-rems.v1i2.63>
- Rahajeng, D. K., & Putri, B. K. M. (2024). Are We Accountable Enough? Exploring VBO Accounting, Reporting, and Governance in

- Indonesia's Pesantren Landscape. *Economics and Finance Readings (Asia-Pacific Conference on Economics & Finance 2023)*, 195–215. https://doi.org/10.1007/978-981-97-3512-9_11
- Raza, H. (2023). The Influence of Education, Reporting Behavior And Perceptions of Accounting Standards on Financial Reporting Accountability In Islamic Boarding Schools. *MORFAI JOURNAL: Multidisciplinary Output Research For Actual and International Issue*, 3(3), 611–620. <https://doi.org/10.54443/morfai.v3i3.1223>
- Salaeh, F. (2023). Reviving The Legacy The Role of Islamic Education in Patani, South Thailand. *SYAMIL: Jurnal Pendidikan Agama Islam (Journal of Islamic Education)*, 11(1), 39–59. <https://doi.org/10.21093/sy.v11i1.5890>
- Samcanda, L. (2023). Sistem Kepemimpinan Transformasional Di Pondok Pesantren. *Journal of Management Specialist*, 2(1), 106–116. <https://journal.institercom-edu.org/index.php/JMSINSTITERCOMPUBLISHERhttps://journal.institercom-edu.org/index.php/>
- Schillemans, T., Overman, S., Flinders, M., Laegreid, P., Maggetti, M., Papadopoulos, Y., & Wood, M. (2024). Public sector accountability styles in Europe comparing accountability and control of agencies in the Netherlands, Norway, Switzerland and the UK. *Public Policy and Administration*, 39(1), 125–146. <https://doi.org/10.1177/09520767221098292>
- Shiddiq, A., Ulfatin, N., Imron, A., Arifin, I., & Ubaidillah, A. F. (2021). How the transformational-collective leadership shapes a religious-based educational organizational culture? *International Journal of Health Sciences*, 5(S1), 718–736. <https://doi.org/10.53730/ijhs.v5ns1.14253>
- Soleh, M., & Supardi. (2023). Perbandingan Kepemimpinan dalam Sekolah dan Pondok Pesantren. *Studia Manageria: Jurnal Manajemen Pendidikan Islam*, 5(1), 21–32. <https://doi.org/10.19109/studiamanageria.v5i1.16704>
- Sugianto, H., Ismail, S. N., Kusaeri, K., & Rusydiyah, E. F. (2023). Typologies of Pondok Pesantren in Indonesia and Malaysia: A Comparative Analysis. *Al-Ishlah: Jurnal Pendidikan*, 15(4), 6112–6122. <https://doi.org/10.35445/alishlah.v15i4.4684>
- Suparta, M. (2024). Islamic boarding schools and the theory of social change in Southeast Asia. *Hikmah: Journal of Islamic Studies*, 20(1), 1–22. <https://doi.org/10.47466/hikmah.v20i1.260>
- Tarmiaty, M., & Febriani, D. (2024). Urgensi Dan Praktik Tata Kelola Serta Akuntabilitas Di Pesantren: Persepsi Principal Dan Akuntan. *Journal of Islamic Contemporary Accounting and Business JICAB*, 2(1), 114–129. <https://doi.org/10.30993/jicab.v2i1.333>
- Tran, Y. T., Nguyen, N. P., & Hoang, T. C. (2024). Effects of leadership and accounting capacity on accountability through the quality of financial reporting by public organisations in Vietnam. *Journal of Asia Business Studies*, 15(3), 484–502. <https://doi.org/10.1108/JABS-02-2020-0077>
- Windasari, I. (2024). Akuntabilitas dan Transparansi Pengelolaan Keuangan dalam Perspektif Islam. *Hasina: Jurnal Akuntansi Dan Bisnis Syariah*, 1(1), 10–25. <https://ejournal.alqolam.ac.id/index.php/hasina/article/view/1395>
- Yuliani, N. L., & Mustofa, M. Z. (2022). Pengaruh Kompetensi Sumber Daya Manusia dan Pedoman Akuntansi Pesantren terhadap Akuntabilitas Pesantren. *Akuisisi: Jurnal Akuntansi*, 18(1), 86–97. <http://www.fe.ummetro.ac.id/ejournal/index.php/JA>
- Zohriah, A., Soleh, M., Bachtiar, M., & Fauzi, A. (2023). Model Kepemimpinan Partisipatif Dalam Pengelolaan Pondok Pesantren. *Jurnal Indopedia: Inovasi Pembelajaran Dan Pendidikan*, 1(2), 518–528. <https://indopediajurnal.my.id/index.php/jurnal/article/view/68>
- Zumofen, R. (2016). Public accountability: a summary analysis. <https://serval.unil.ch/>