



IMPLEMENTATION OF ISLAMIC BOARDING SCHOOL ACCOUNTING GUIDELINES TO INCREASE ACCOUNTABILITY AND WELFARE OF ISLAMIC BOARDING SCHOOLS IN SEMARANG CITY

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ABSTRACT

The purpose of this community service is to improve the ability and competence of board members and managers of Islamic boarding schools to implement the Islamic Boarding School Accounting Guidelines in preparing and presenting financial reports in order to increase accountability for financial management and the welfare of the stakeholders of Islamic boarding schools in the city of Semarang. The results achieved from this Community Service are that the competency of the pesantren accounting training participants, in general, has increased, especially regarding their literacy regarding Islamic boarding school accounting, including the types and uses of Islamic boarding school financial reports, and their ability to analyze and record Islamic boarding schools transactions in journals. However, the competency of the participants in compiling and presenting PAP-based Islamic boarding school financial reports in the form of Activity Reports and Cash Flow Reports is still weak, not yet fully following the guidelines and accounting standards of Islamic boarding schools and generally accepted accounting standards in Indonesia imposed by the Indonesian Institute of Accountants (IAI) for Pondok Pesantren in the form of a Foundation. As a follow-up to this Community Service, it is necessary to carry out further Community Service to increase the accountability of Islamic boarding schools by preparing and presenting more in-depth financial reports through Islamic boarding school accounting assistance to increase accountability and welfare for Islamic boarding schools in the city of Semarang.

Tujuan pengabdian kepada masyarakat ini adalah untuk meningkatkan kemampuan dan kompetensi pengurus dan pengelola pondok pesantren mengimplementasikan Pedoman Akuntansi Pesantren dalam Menyusun dan menyajikan laporan keuangan guna meningkatkan akuntabilitas pengelolaan keuangan dan kesejahteraan para pemangku kepentingan pondok pesantren di Kota Semarang. Hasil yang dicapai dari pengabdian ini adalah kompetensi peserta pelatihan akuntansi pesantren secara umum meningkat, terutama menyangkut literasi mereka mengenai akuntansi pesantren meliputi jenis-jenis dan kegunaan laporan keuangan pesantren, dan kemampuannya menganalisis dan mencatat transaksi pesantren ke dalam jurnal. Namun demikian kompetensi peserta dalam menyusun dan menyajikan laporan keuangan pesantren berbasis PAP dalam bentuk Laporan Aktivitas dan Laporan Arus Kas masih lemah, belum sepenuhnya sesuai dengan pedoman dan standar akuntansi pesantren dan standar akuntansi berterima umum di Indonesia yang diberlakukan oleh Ikatan Akuntan Indonesia (IAI) bagi Pondok Pesantren berbentuk Yayasan. Tidak lanjut dari pengabdian ini adalah perlu dilakukan pengabdian lanjutan untuk meningkatkan akuntabilitas pondok pesantren dalam penyusunan dan penyajian laporan keuangan pesantren yang lebih mendalam melalui pendampingan akuntansi pesantren untuk meningkatkan akuntabilitas dan kesejahteraan bagi pondok pesantren di Kota Semarang.

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INTRODUCTION

The development of Islamic boarding schools / Islamic boarding schools in Indonesia is very large, especially with its status as a country with the largest Muslim population in the world. Based on the Ministry of Religion records, the number of Islamic boarding schools in 2020 was recorded at 28,194, with a total of around 5 million students. Islamic boarding schools play an important role in improving the quality of human resources who are faithful, pious and knowledgeable. Islamic boarding schools are traditional education where students live together and study under the guidance of teachers, better known as Kiai and have dormitories where students live within the pesantren complex. , places and facilities to carry out other religious activities.

Along with its development due to community demands for general education needs, many Islamic boarding schools organize general education within Islamic boarding schools. then came the term salaf pesantren and modern pesantren. Salaf Islamic boarding schools are Islamic boarding schools that purely teach religious education, while modern Islamic boarding schools, besides teaching religious education like salaf Islamic boarding schools, also organize a general education teaching system (madrasa) with a class system and curriculum. Substantial investment, resources and funds support the existence of modern pesantren. Therefore, to support accountability for financial management and the welfare of Islamic boarding school stakeholders, Bank Indonesia (BI), in collaboration with the Indonesian Institute of Accountants (IAI), has issued Islamic Boarding School Accounting Guidelines (PAP) and is effective as of 8 May 2018. PAPs are prepared refers to the Financial Accounting Standards for Entities Without Public Accountability (SAK ETAP), and this guideline is intended for Islamic boarding schools that are already incorporated as foundations, where the assets of the pesantren have been separated from the assets of the pesantren owners.

The purposes of issuing LAPs include: 1). develop and improve good governance and accountability of Islamic boarding schools in financial management that meet generally accepted accounting standards (PABU), 2). increasing the role and capabilities of Islamic boarding schools as a locomotive for Islamic economic growth and improving the welfare of its stakeholders. 3). In line with the provisions of the Law of the Republic of Indonesia Number 16 of 2001 concerning Foundations.

Islamic boarding schools that have incorporated foundations must apply PAP in preparing and presenting their financial reports.

The existence of PAP is expected to support the accountability of pesantren financial management and provide added value for improving the welfare of its stakeholders. Financial reports that must be prepared and presented by Islamic boarding schools that have become foundations include statements of financial position, activity reports, cash flow reports and notes on financial reports. However, most modern Islamic boarding schools established as foundations still need to implement PAP in their financial preparation and reporting. The same thing also happened in Islamic boarding schools in Semarang. Out of a total of 185 Islamic boarding schools, 10 are modern Islamic boarding schools, which are quite large and have legal entities. So, the Foundation needs to implement PAP in compiling and presenting its financial reports.

Ten modern Islamic boarding schools in Semarang City which are already incorporated as Foundations and identified as not having fully prepared and presented financial reports following the PAP include: 1). As-Salafy Al-Asror Islamic Boarding School; 2) Bugen Al-Itiqon Islamic Boarding School; 3) Askhabul Kahfi Islamic Boarding School; 4) Salafiyah Al-Munawir Islamic Boarding School; 5) Luhur Wahid Hasyim Islamic Boarding School; 6) Asshodiqiyah Islamic Boarding School; 7) Al-Hikmah Islamic Boarding School; 8) Addainuriyah Islamic Boarding School; 9) Darul Husna Modern Islamic Boarding School; and 10) Durrotu Aswaja Islamic Boarding School. Therefore, implementing LAP in the ten large Islamic boarding schools mentioned above must be improved through community service activities.

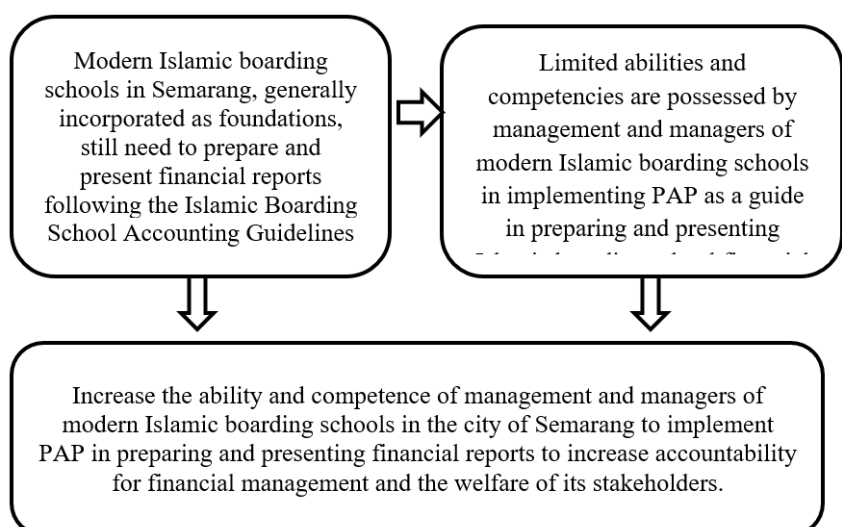


Figure 1. Formulation of Problems Faced by Partners

Based on the background of the analysis of the situation described above, it was identified that ten large and modern Islamic boarding schools in the city of

Semarang, which had the form of foundations, had not prepared and presented financial reports in the form of Statements of Financial Position, Activity Reports, Statements of Cash Flows and Notes to Financial Statements. Following generally accepted accounting principles/Prinsip Akuntansi Berterima Umum (PABU) outlined and regulated in the PAP. The problems Islamic boarding schools face in compiling and presenting financial reports per the LAP can be formulated as shown in Figure 1.

Islamic boarding schools with legal entity foundations are reporting entities required to implement PAP in preparing and presenting their financial reports. The financial reports that Islamic boarding schools must prepare include a Financial Position Report, an Activity Report, a Cash Flow Report and Notes to Financial Statements. The problem faced is that the competency of the management/managers of Islamic boarding schools in the field of Islamic boarding school accounting still needs to be stronger. The solution offered to increase the competence of board/managers of Islamic boarding schools in Islamic boarding school accounting is to be given Islamic boarding school accounting training and assistance.

Based on the descriptions above, the purpose and benefits offered in this community service are to provide training and assistance to increase the competence of administrators/managers of Islamic boarding schools implementing PAP in preparing and presenting their financial reports following generally accepted accounting principles applicable in Indonesia in a framework for increasing the accountability and welfare of Islamic boarding schools.

METHOD

The target population partners in this community service activity are Modern Islamic Boarding Schools in the City of Semarang. Modern Islamic boarding schools are Islamic boarding schools that organize religious education and, at the same time, general education either with a school or madrasah system. Modern Islamic boarding schools, in general, have taken the form of foundations and are supported by relatively large resources and funds. Therefore, they

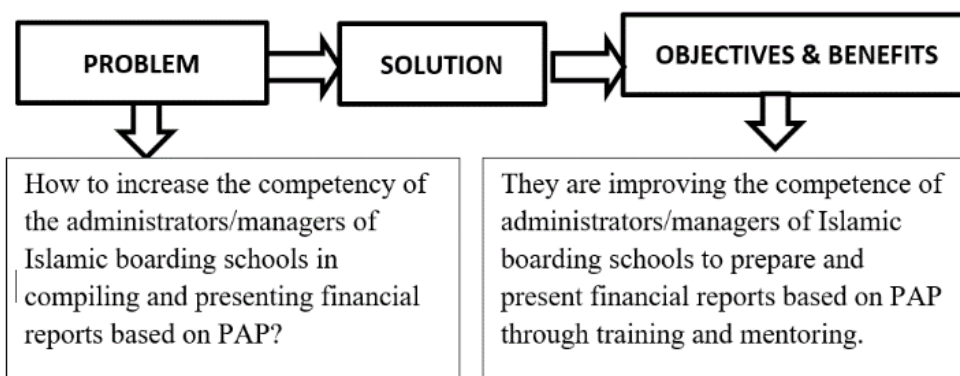
must implement Islamic Boarding School Accounting Funding (PAP) in preparing and presenting their financial reports.

The target population of modern Islamic boarding schools that are partners in this community service activity are 10 Islamic boarding schools in the city of Semarang, including the following:

Table 1. Target Population of Community Service Partners

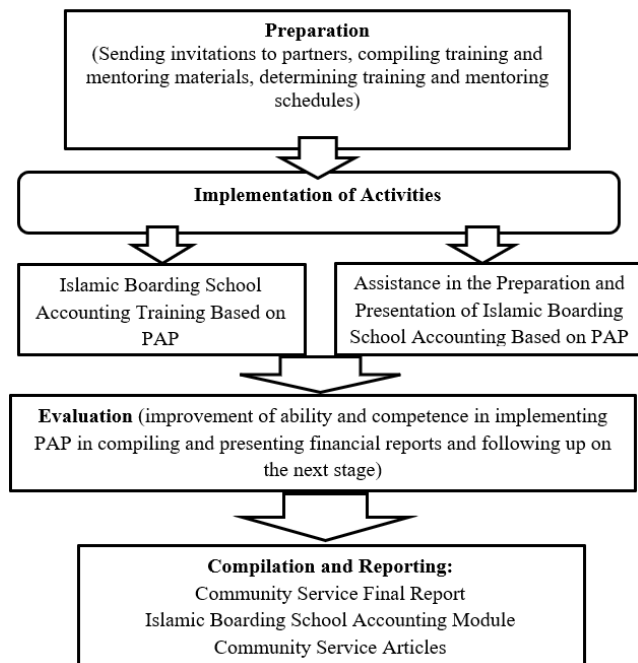
No.	Name	Address
1.	PP As-Salafy Al-Asror	Jl. Kauman No. 1 003/002, Patemon, Kec. Gunungpati, Semarang
2.	PP Bugen Al-Itiqon	Telogosari Wetan, Kec. Pedurungan, Semarang
3.	PP Askhabul Kahfi	Jl. Raya Cangkring-Gunung Pati, Polaman, Kec. Mijen, Semarang
4.	PP Salafiyah Al-Munawir	Jl. Jl. KH. Munawir 13, Pedurungan Lor, Kec. Pedurungan, Semarang
5.	PP Luhur Wahid Hasyim	Jl. Menoreh Tengah II No. 14, Kec. Gajah Mungkur, Semarang
6.	PP Asshodiqiyah	Jl. Sawah Besar Timur No.99, Kali-gawe, Kec. Gayamsari, Semarang
7.	PP Al-Hikmah	Jl. Pesantren No. 3, Pedurungan Lor, Kec. Pedurungan, Semarang
8.	PP Addainuriyah	Jl. Sendang Utara Raya 38, Kec. Pedurungan, Semarang
9.	PP Darul Husna	Jl. Plamongansari RT. 01/03, Kec. Pedurungan, Semarang
10.	Durrotu Aswaja	Jl. Kalimasada No. 28 Sekaran, Kec. Gunungpati, Kota Semarang.

As described in the introduction above, the solution offered to answer the problems raised in this community service is "How to increase the ability and competence of administrators and managers of modern Islamic boarding schools to implement PAP in compiling and presenting financial reports to increase accountability in financial management and the welfare of stakeholders." the importance? It is training and Islamic boarding school accounting assistance for



Community Service partners.

Islamic boarding school accounting training and assistance to the target population of community service



partners is carried out in stages as described in the following figure:

Figure 2. Implementation of Islamic Boarding School Accounting Community Service Activities

RESULTS AND DISCUSSIONS

The community service activity "Implementation of Islamic Boarding School Accounting Guidelines to Increase Accountability and Welfare of Islamic Boarding Schools in the City of Semarang" is held in the form of training and assistance in the preparation and presentation of PAP-based Islamic boarding schools accounting to administrators or managers of Islamic boarding schools with legal status as foundations in Semarang City includes three activities, namely preparation for community service activities, implementation of community service activities, and evaluation of community service activities. The details of the activities are as follows:

- a. Community Service Preparation, including:
 1. Initial coordination of preparation for community service activities on 7-17 July 2021.
 2. Submit a community service permit on 2-14 August 2021.
 3. Technical coordination for implementing community service activities, especially for compiling an activities schedule, including training and mentoring for Islamic boarding schools accounting on September 2-6, 2021.
 4. Send invitation letters and prepare training materials and assistance in preparing and presenting Islamic boarding school financial reports on September 13, 2021.

- b. Implementation of Community Service, including:
 1. Implementation of the 1st phase of community service core activities, namely training in preparing and presenting Islamic boarding school financial reports on September 20, 2021.
 2. Implementation of the 2nd phase of community service core activities, namely assisting in preparing and presenting Islamic boarding school financial reports on September 23-24, 2021.
- c. Evaluation of Community Service, including:
 1. Increased competency in compiling and presenting PAP-based Islamic boarding school financial reports.
 2. Follow-up is required at a later stage.

The results achieved from a series of preparatory, implementation and evaluation activities are as follows:

Table 2. Implementation of Community Service Activities and Results Achieved

Activity	The results achieved
Preparation	
Initial coordination of community service	The initial coordination of community service activities was attended by the entire Community Service team, who managed to develop a Community Service plan (agenda) and determine the division of tasks for each Community Service team.
Submission of a community service permit	Community service permits were submitted to 10 Islamic Boarding School Partners, and all were willing to attend and send a minimum of one participant and a maximum of two participants.
Technical coordination of the implementation of community service	Carry out coordination regarding the technical implementation of community service. Includes schedules, places, materials, presenters, equipment and supplies needed. A schedule was agreed upon for September 15-25, 2021, where to follow the partner's decision, material for preparing and presenting PAP-based Islamic boarding school financial reports, speakers from the community service team, equipment and supplies detailed, prepared and appointed a team responsible for procurement.
Sending community service invitation letters	The dedication invitation letter was sent to 10 Islamic Boarding School Partners via courier, and all Islamic Boarding School Partners were willing to attend and send participants according to the initial commitment.
Implementation of community service	
PAP based Islamic Boarding School Accounting Training	Implementation of Islamic boarding school accounting training, namely presentation of material: The purpose of PAP-based Islamic boarding school financial reports is to increase public accountability and the welfare of Islamic boarding school stakeholders, types of Islamic boarding school financial reports, preparing Islamic boarding school financial reports starting from keeping a journal or recording Islamic boarding

	<p>school transactions, posting to the ledger accounts, and present it in the Islamic boarding school's financial reports following the PAP and generally accepted accounting standards in Indonesia that apply to Islamic boarding schools in the form of foundations.</p> <p>Pemaparan pelatihan akuntansi pesantren berjalan dengan baik dan lancar dengan Pemateri Drs. Asrori, MS didampingi oleh Tim Pengabdian yaitu Muhammad Ihlashul'amal, SE., MSi dan Kuat Waluyo Jati, S.E., M.Si.</p>
PAP-based Islamic boarding school accounting assistance	<p>The implementation of Islamic boarding school accounting assistance includes assisting in preparing and presenting Islamic boarding school financial reports based on LAP and generally accepted accounting standards in Indonesia that are applied to Islamic boarding schools that are running well and smoothly. Assistance in the preparation and presentation of Islamic boarding school accounting is carried out through consultation and mentoring by Muhammad Ihlashul'amal, SE., MSi and Strong Waluyo Jati, S.E., M.Si assisted by Community Service Member Students namely Endah Tri Setyarini NIM 7211418026, Fian Tri Rohmah NIM 7211419125 and Pratika Hanafiah NIM 7211417074.</p>
Community Service Evaluation	
Increasing the competence of participants in the field of Islamic boarding school accounting	<p>The competence of participants in Islamic boarding school accounting training based on the pre-test and post-test results generally increased, especially regarding Islamic boarding school accounting literacy, including the types and uses of financial reports and its ability to analyze and record Islamic boarding school transactions in journals.</p> <p>However, the competence of participants in preparing and presenting PAP-based Islamic boarding school financial reports and generally accepted accounting standards in Indonesia that apply to Islamic boarding schools in the form of foundations is still weak and needs to be improved.</p>
Follow up for the next step	<p>This activity refers to the results of previously assisting in preparing and presenting partner Islamic boarding schools' financial reports. It was revealed that the application of PAP in preparing and presenting Islamic boarding school financial reports still needs to be stronger in accordance with generally accepted regulations, guidelines and accounting standards in Indonesia imposed by the Association of Indonesian Accountants (IAI) for Islamic boarding schools in the form of foundations.</p> <p>Weaknesses in applying PAP are seen in the preparation and presentation of Activity Reports and Statements of Cash Flows. Separate activity reports regarding Changes in Restricted Net Assets, Temporary Restricted Net Assets, and Changes in Permanently Restricted Net Assets have yet to be presented. Likewise,</p>

	<p>the Statement of Cash Flows preparation and presentation has not been carried out to compile and present Operating Cash Flows, Investment Cash Flows, and Funding Cash Flows separately.</p>
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The purpose of issuing the Islamic Boarding School Accounting Guidelines (PAP) by the Indonesian Institute of Accountants (IAI) and Bank Indonesia (BI) is to provide accounting guidelines for Islamic boarding schools in the form of foundations for preparing and presenting their financial reports following generally accepted accounting standards applicable in Indonesia. The preparation of Islamic Boarding School Accounting Guidelines is part of the effort to empower Islamic boarding schools so that they can prepare financial reports in an accountable manner in fulfilling public accountability and improving their welfare. However, implementing LAP as a guideline for preparing and presenting Islamic boarding school financial reports by Islamic Boarding School Partners in Semarang City, which has taken the form of foundations, still needs to improve, especially in preparing and presenting Activity Reports and Cash Flow Reports.

Activity Report is a report that provides information about the effect of transactions and other events that change the amount and nature of net assets, the relationship between transactions and other events, and how resources are used in the implementation of various programs and Community Services. The preparation of Activity Reports according to PAP requires Unrestricted Net Assets, Temporary Restricted Net Assets and Permanently Restricted Net Assets to be presented separately, including changes and their balances.

Net assets are the residual rights to the assets of the Islamic boarding school foundation after deducting all liabilities. Net assets are grouped based on whether or not there are restrictions by the party providing the resources on the use of these resources or whether there are restrictions on the use regulated in Sharia provisions and applicable laws and regulations.

Unrestricted net assets are net assets in the form of resources whose use is not restricted for a specific purpose by the funder or the operational results of the Islamic boarding school foundation. Unrestricted net assets are the accumulation of unrestricted income and expenses from the Islamic boarding school foundation. Unrestricted income, among others, comes from: a. student Contributions; b. Grants from the founders and administrators of Islamic boarding school foundations; c. Assistance from the government, corporations and the community that has no restrictions on its use; d. Restricted net assets that have ended their restrictions, e. Other unrestricted income. Unrestricted expenses are used for a. educational burden; b. Accommodation and consumption expenses

Restricted net assets are those in the form of resources whose use and/or time is limited for a certain purpose and/or a certain period by the donor. Restricted net assets consist of: a. Permanently tied net assets; b. Temporary restricted net assets. Parties who provide resources to Islamic boarding school foundations can provide restrictions on the use of these resources. For example, the party providing the resources (funding provider) restricts that the funds provided are only for constructing school buildings, so these funds can only be used to construct school buildings. The funds received are bound to be used only to construct school buildings. Temporary restrictions can be shown through time restrictions, usage restrictions, or both restrictions on assets or funds received by Islamic boarding school foundations.

Meanwhile, permanent restrictions are restrictions on the use of resources determined by donors, sharia provisions, and laws and regulations so that these resources are permanently maintained. An example of a permanently tied asset is land waqf or funds (money) for constructing a mosque. This waqf is intended permanently only for the construction of mosques and may not be used for other purposes, such as building a school building or dormitory.

A statement of cash flows is a report showing receipts and cash disbursements and cash equivalents during a certain period, which are grouped into operating, investing and financing activities. Information about cash flows is useful for users of financial statements as a basis for assessing Islamic boarding schools' ability to generate cash and cash equivalents and assessing the need to use these cash flows. Furthermore, regarding the PAP-based Cash Flow Report, the weakness of Islamic boarding schools in preparing and presenting financial reports, especially regarding the separation between Operating Cash Flows, Operating Cash Flows and Funding Cash Flows, with the following explanation:

1. Cash flows from operations, namely from the main income-producing and other activities, not investment and financing. Cash flows from operating activities are presented using the indirect method.
2. Cash flows from investments, namely cash flows from acquiring and disposing of long-term assets and other investments not included in cash equivalents.
3. Cash flows from financing, namely cash receipts from resource providers who do not expect repayment of which use is restricted in the long term; cash receipts from resource providers and investment income whose use is limited to the acquisition, construction and maintenance of

fixed assets, or increase in endowment funds; and restricted long-term yields and dividends.

Based on the discussion described above, it is necessary to follow up on the results of this dedication, namely to assist in preparing and presenting financial reports for Partner Islamic Boarding Schools in Semarang City, especially in terms of compiling and presenting Activity Reports and Cash Flow Reports.

CONCLUSION

Based on the descriptions of the results and discussion, the following conclusions can be drawn:

1. The competency of the pesantren accounting training participants based on the pre-test and post-test results generally increased, especially regarding Islamic boarding school accounting literacy, including the types and uses of Islamic boarding school financial reports and its ability to analyze and record Islamic boarding school transactions in journals.
2. The competence of participants in preparing and presenting financial reports in the form of Activity Reports and Cash Flow Reports for Islamic Boarding Schools based on LAP and generally accepted accounting standards in Indonesia that apply to Islamic Boarding Schools in the Form of Foundations is still weak, needs to be improved.
3. Weaknesses in preparing and presenting Activity Reports and Cash Flow Reports. Activity reports have not been presented separately regarding Changes in Unrestricted Net Assets, Changes in Temporarily Restricted Net Assets and Changes in Permanently Restricted Net Assets.
4. Weaknesses in preparing and presenting the Cash Flow Statement have yet to be prepared and presented separately for Operating Cash Flows, Investment Cash Flows and Funding Cash Flows.

Referring to these conclusions, it is necessary to carry out advanced Islamic Boarding School Accounting Training for Islamic Boarding School Partners in the City of Semarang with a more in-depth intensity, especially regarding the preparation and presentation of Activity and Cash Flow Reports following the Islamic Boarding School Accounting Guidelines/Pedoman Akuntansi Pesantren (PAP). Islamic boarding school accounting education and training for Islamic boarding school partners in Semarang should be followed by intensive assistance to implement PAP and generally accepted accounting standards that comprehensively apply in Islamic boarding schools in preparing and presenting their financial reports.

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