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## Pesantren Accounting Assistance In Preparing Financial Statements For Administrators And Financial Staff Of Al-Musyaffa' Kendal Boarding School

Yani Susetyo<sup>1\*</sup>, Shohibul Jamil<sup>2</sup>, Wahyu Dyah Nur<sup>3</sup>

<sup>123</sup>Sekolah Tinggi Ilmu Ekonomi Cendekia Karya Utama, Indonesia

\*Correspondence author email: [yani110509@gmail.com](mailto:yani110509@gmail.com)

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**Abstract:** *This community service activity aims to increase the capacity of administrators and financial staff of Al-Musyaffa' Kendal Islamic Boarding School in preparing financial reports in accordance with basic accounting principles. Many Islamic boarding schools in Indonesia do not have a standardized financial recording and reporting system, even though financial transparency and accountability are very important in the governance of religious-based educational institutions. Activities are carried out through intensive mentoring, theoretical and practical training, and simulation of financial report preparation. The results of the activity showed an increase in participants' understanding and technical ability in recording, categorizing, and compiling systematic financial reports. This activity is expected to be the first step towards more professional and accountable financial management.*

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### 1. INTRODUCTION

Islamic boarding schools as Islamic educational institutions have an important role in character building and community education. As pesantren develop into formal institutions with complex economic activities, the need for good financial governance is increasingly urgent. However, many pesantren still apply a traditional financial system, which is informal and has not referred to generally accepted accounting principles.

The main problems faced by Al-Musyaffa' Kendal Islamic Boarding School are limited human resources in accounting and the absence of a standardized financial reporting system. This can have an impact on difficulties in accounting for the use of funds, both to donors and supervisory institutions.

Therefore, this service activity aims to assist administrators and financial staff in preparing systematic, accurate, and accountable financial reports. This assistance is also expected to encourage the implementation of pesantren accounting in a sustainable manner.

## **2. METHOD**

This service activity was carried out in the form of training and mentoring for three days in the Al-Musyaffa' Islamic Boarding School environment, Kendal. The methods used include:

### **1. Needs Identification**

- Initial observation of the current financial recording system.
- Interviews with administrators and financial staff regarding the obstacles faced.

### **2. Theoretical and Practical Training**

- Introduction to the basic concepts of accounting, accounting cycle, and accounting principles of pesantren.
- Practice of making general journals, ledgers, balance sheets, and final financial statements.
- Simulation of case studies of recording routine pesantren transactions.

### **3. Technical Assistance-**

Direct assistance in preparing quarterly financial reports.

- Review and correction of financial statements with resource persons.
- Making a simple financial report template that suits the needs of pesantren.

### **4. Evaluation and Follow-up**

- Pre-test and post-test to measure the improvement of participants' understanding.
- Preparation of recommendations for Excel/manual-based financial reporting systems.
- Submission of the training module as a follow-up guide.

## **3. RESULTS AND DISCUSSION**

After the implementation of the activity, the following results were obtained:

- Increased participant understanding: The average post-test score increased by 70% compared to the pre-test.
- Improved technical skills: Participants can prepare simple financial statements independently with the structure of general journals, ledgers, balance sheets, and income statements.
- Financial documentation is more organized: A daily transaction recording system has been implemented using a standardized format.
- The financial report template has been used in preparing the next month's financial report.



Figure 1. Opening ceremony



Picture 2, Submission of Material on Pesantren Law by Mr. M. Shohibul Jamil



Picture 3, Submission of Pesantren Accounting Meter by Mr. Yani Susetyo

This mentoring activity shows that the practice-based training approach is very effective in increasing the capacity of financial management in pesantren. The participants showed high enthusiasm because the material presented was directly relevant to the daily financial activities of the pesantren.

One of the main challenges was the varied educational backgrounds of the participants, most of whom were not familiar with modern accounting concepts. Therefore, the use of real-life case studies and simple modules helped make the learning process easier to understand.

#### 4. CONCLUSION

From the perspective of stewardship theory, pesantren administrators have a moral responsibility to manage funds efficiently and report them transparently to interested parties, such as donors, santri guardians, and the community. Meanwhile, stakeholder theory demands openness and participation in financial decision-making to maintain trust and sustainability of the institution's operations.

This mentoring activity proves that with structured and practice-based training, pesantren administrators and financial staff are able to understand the importance of the accounting cycle, starting from recording transactions, preparing journals, to making simple financial reports (cash in-out reports, balance sheets, and activity reports). This provides a strong foundation for the

development of a better financial system in the future.

### **Recommendations:**

#### **1. Implementation of Pesantren Accounting Standards:**

Islamic boarding schools are advised to start adopting a recording system that refers to the PSAK Entities Without Public Accountability (ETAP) or the basic principles of cash-based fund accounting, adapted to the operational context of Islamic educational institutions.

#### **2. Continuous Training:**

Training and mentoring activities should be conducted on an ongoing basis and not stop at one intervention. Administrators and finance staff should attend advanced training or training on specific modules such as asset management, budgeting and internal audit.

#### **3. Financial Information System Development:**

Pesantren can be directed to use simple accounting software or standardized spreadsheet applications to support the effectiveness and efficiency of financial report management. In the future, the development of cloud-based or open-source digital systems can also be an alternative.

#### **4. Collaboration with universities:**

Long-term strategic cooperation between pesantren and universities, especially accounting or management study programs, as partners in financial system development and human resource capacity building is recommended.

#### **5. Development of Internal Financial SOPs:**

Pesantren need to develop and implement internal financial Standard Operating Procedures (SOPs) to ensure consistency, internal control, and supervision of financial transactions that occur every day.

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Hopefully this activity can provide tangible benefits in strengthening pesantren financial governance and become the first step towards increasing transparency and financial accountability in the Al-Musyaffa' Kendal Islamic Boarding School environment and hopefully this friendship will remain well established in the future.

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