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Improving Financial Management in Islamic Boarding Schools: Socialization of Accounting Guidelines and Financial System Application Tutorial

Catur Ragil Sutrisno[1] *, Amalia Ilmiani[2], Salman Al Farisi[3], Andi Kushermanto[4], Nanda Agung Prasetya[5], Habib Khoiri[6]

[1,2,3,4,5,6]Universitas Pekalongan
**e-mail: caturunikal@gmail.com*

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Abstract

Islamic boarding schools play a vital role in Indonesia's educational and social landscape. However, many of these institutions continue to face challenges in ensuring transparent and accountable financial management. Most rely on manual and basic record-keeping methods, lacking adherence to established accounting guidelines and the support of effective financial applications to streamline financial reporting and documentation. To address these issues, a Community Service (PkM) initiative was conducted to introduce Islamic boarding school accounting guidelines and provide hands-on assistance in using the Technology-Based Santri and Cooperative Financial System (Siskesakti) application. This initiative aimed to enhance participants' understanding and skills in financial management, ensuring compliance with accounting principles while integrating digital tools for financial administration. The program employed counseling and Participant Active Learning methods, allowing participants to engage actively in the learning process. The participants included financial administrators and teachers from partner Islamic boarding schools, including the Nurul Huda Banin Banat Islamic Boarding School, along with several other beneficiary institutions. The results of the program demonstrated a significant improvement in participants' comprehension of systematic financial management and their readiness to implement digital financial tools. With this assistance, partner Islamic boarding schools are expected to adopt a more structured, transparent, and accountable financial system, thereby supporting the institution's long-term sustainability and financial integrity.
Keywords: Financial Management; Transparency; Accountability; Islamic Boarding School Accounting Standards; Pesantren Financial Software

Abstrak

Pesantren sebagai lembaga pendidikan Islam di Indonesia memiliki peran penting dalam masyarakat. Namun, banyak pesantren masih menghadapi kendala dalam pengelolaan keuangan yang transparan dan akuntabel. Sebagian besarnya hanya melakukan pencatatan manual dan sederhana, tanpa mengacu pada pedoman akuntansi yang berlaku dan tanpa dukungan aplikasi keuangan yang efektif untuk memudahkan pencatatan dan pelaporan keuangan. Untuk mengatasi permasalahan tersebut, dilakukan sosialisasi pedoman akuntansi pesantren serta pendampingan penggunaan aplikasi Sistem Keuangan Santri dan Koperasi Berbasis Teknologi (Siskesakti) melalui kegiatan Pengabdian Kepada Masyarakat (PkM). Kegiatan

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ini bertujuan meningkatkan pemahaman dan keterampilan pengelolaan keuangan di pesantren agar sesuai dengan pedoman akuntansi, serta praktik penggunaan aplikasi sebagai alat bantu administrasi keuangan. Metode yang digunakan adalah penyuluhan dengan *Participant Active Learning*. Melalui sosialisasi dan pendampingan, para peserta diharapkan dapat mengaplikasikan pedoman akuntansi dengan tepat dan mampu mengoperasikan aplikasi secara mandiri untuk memperkuat transparansi dan akuntabilitas keuangan pesantren. Peserta kegiatan adalah pengelola administrasi keuangan maupun pengajar dari pesantren yang merupakan mitra pengabdian Pondok Pesantren Nurul Huda Banin Banat dan beberapa pesantren lain penerima manfaat kegiatan. Hasil kegiatan menunjukkan peningkatan pemahaman peserta terkait pengelolaan keuangan yang lebih baik dan sistematis serta kesiapan dalam penerapan aplikasi sebagai bagian dari sistem administrasi keuangan pesantren. Dengan adanya pendampingan, pesantren mitra diharapkan dapat menerapkan sistem pencatatan keuangan yang lebih sistematis, transparan, dan akuntabel, sehingga mendukung keberlanjutan dan akuntabilitas lembaga dalam jangka panjang.
Kata kunci: Pengelolaan Keuangan; Transparan; Akuntabel; Pedoman Akuntansi Pesantren; Aplikasi Pesantren

INTRODUCTION

Islamic boarding schools (pondok pesantren) are educational institutions that integrate both the boarding school system and the pesantren system, with a primary focus on Islamic teachings (Putri and Susilowati, 2024). The concept of modern boarding school education encompasses both formal and non-formal education criteria, such as madrasahs and general schools, structured at various levels or vocational tracks tailored to the needs of the surrounding community. With the increasing number of pesantren, both traditional and modern, these institutions also hold significant economic potential in sectors such as agriculture, livestock, fisheries, and small-scale enterprises. This positions Islamic boarding schools as key drivers of grassroots economic growth, the Islamic economy, and the development of halal Micro, Small, and Medium Enterprises (MSMEs) in Indonesia (Setyaningrum *et al.*, 2024).

Islamic boarding schools (pesantren), which are spread across various regions and function as economic entities, have garnered serious attention from the government. Government support in fostering pesantren's economic independence is reflected in efforts such as business development guidance, mentorship programs, and the digitalization of product marketing. Bank Indonesia, in collaboration with the Ministry of Religious Affairs, is committed to synergizing through various pesantren development programs. One of these initiatives focuses on strengthening pesantren's economic self-sufficiency, equipping students (santri) with both strong moral character and expertise in economic fields. Additionally, the One Pesantren One Product (OPOP) program—an initiative launched by the government—aims to optimize pesantren's economic potential as part of a broader effort to promote financial independence within these institutions (Amalia *et al.*, 2024). This highlights that pesantren management extends beyond shaping individuals through a structured curriculum; it also involves fostering economic growth and sustainability.

Regarding pesantren funding, Makayanawati *et al.*, (2020) stated that financial resources for Islamic boarding schools generally come from community donations. Therefore, implementing public financial management principles is essential to ensure accountability to both internal and external stakeholders. However, to this day, only a limited number of pesantren have adopted accounting practices in accordance with the Pesantren Accounting Guidelines (PAP). Many

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pesantren administrators are either unaware of or lack an understanding of the existence of standardized financial regulations for pesantren, largely due to the absence of direct government involvement in training and assisting with financial report preparation. Furthermore, pesantren often face significant limitations in infrastructure and resources, such as computers and other technological tools (Yuliansyah, Gustiawaty Dewi and Amelia, 2020).

This issue is also evident among the partners of the Community Service (PkM) program, including Pondok Pesantren Nurul Huda An-Najah Banin Banat and other Islamic boarding schools across Pekalongan Regency. Despite their relatively large size, financial management in these pesantren remains centralized, and bookkeeping administration has yet to comply with applicable standards. Additionally, pesantren management is not yet supported by adequate financial and administrative applications. Therefore, it is crucial to provide training and mentoring on pesantren accounting, along with tutorials on using financial management applications for pesantren administrators. The administrators of Pondok Pesantren Nurul Huda and surrounding pesantren are expected to develop a solid understanding and practical skills in financial management. This will enable them to meet the demands of financial reporting and accountability, both within the pesantren and to external stakeholders (Suherman, 2019).

GENERAL DESCRIPTION OF THE COMMUNITY, PROBLEMS AND TARGET SOLUTIONS

General description

Pondok Pesantren Nurul Huda An-Najah Banin Banat berada di Desa Simbangkulon, Kecamatan Buaran, Kabupaten Pekalongan. Pesantren ini memiliki santri putra-putri dengan jumlah cukup banyak. Sebaran pesantren di Desa Simbangkulon termasuk dominan di Kecamatan Buaran dengan ukuran yang berbeda-beda. Ukuran didasarkan pada fisik bangunan maupun jumlah santri. Sebagiannya menerapkan konsep *salaf* yang hanya belajar ilmu agama dan sebagiannya berkonsep modern, memadukan pendidikan formal. Pesantren Nurul Huda merupakan pondok salaf yang berdiri sejak 1985 dan menaungi santri sekolah jenjang MTS/SMP dan MA/SMA. Banyaknya pengajar dan santri yang belajar di Pesantren Nurul Huda disajikan dalam tabel 1.

Pondok Pesantren Nurul Huda An-Najah Banin Banat is located in Simbangkulon Village, Buaran District, Pekalongan Regency. This pesantren accommodates a significant number of male and female students (santri). The distribution of pesantren in Simbangkulon Village is notably dominant within Buaran District, varying in size based on both physical infrastructure and the number of students. Some pesantren in the area follow the salaf (traditional) system, focusing solely on Islamic studies, while others adopt a modern approach, integrating formal education. Pondok Pesantren Nurul Huda, established in 1985, operates as a traditional salaf pesantren and provides education for students at the MTS/SMP (junior high school) and MA/SMA (senior high school) levels. The number of teachers and students at Pesantren Nurul Huda is presented in Table 1.

Table 1. Number of Teachers and Students at PP. Nurul Huda Banin Banat

Descp.	Male	Female
Teacher	17	6
Student	127	223

source: secretary of the boarding school

Problem

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The key issue that requires attention and serves as the focus of this community service initiative is pesantren accounting, which must be understood, mastered, and effectively managed by pesantren administrators. Additionally, the introduction and training on pesantren financial management applications are crucial. The priority issues faced by partner pesantren can be outlined as follows:

1. Limited dedicated financial management personnel. According to the Head of the Islamic Education Section (Kasi Pakis) at the Ministry of Religious Affairs (Kemenag) Pekalongan City Office, most pesantren do not have specialized administrative staff to handle their financial and general administration. As a result, many pesantren struggle to submit the required funding proposals, whether to Kemenag or other institutions. Similarly, they face difficulties in preparing standardized financial reports, both in written form and through online systems.
2. Lack of understanding and skills in standardized financial recording and accounting. There is still limited knowledge and capability in managing pesantren finances according to accounting standards, whether manually or with the support of accounting applications. As stated by the Secretary of PP Nurul Huda An-Najah Banin Banat, the pesantren has yet to implement professional financial recording practices in line with applicable accounting standards.

Target solution

The success of this community service initiative can be measured by the effectiveness of the proposed solutions. The following are the solutions offered:

a. Providing training on pesantren accounting based on the Pesantren Accounting Guidelines (PAP) issued by the Indonesian Institute of Accountants (IAI) in collaboration with Bank Indonesia (BI). This training is intended for the administrators of PP Nurul Huda An-Najah Banin Banat and surrounding pesantren.
b. Introduction, socialization, and tutorials on pesantren financial management applications to support better financial administration. The application introduced, along with a tutorial on its usage, is the Technology-Based Santri and Cooperative Financial System (Siskesakti).
c. Providing hands-on assistance in accounting practices and the use of pesantren financial applications for training participants, if needed by the pesantren. The PkM team will offer direct mentoring to ensure proper implementation.

METHOD

The method used in this initiative adopts an active learning approach, specifically Participant Active Learning, a community engagement approach that actively involves participants in the training process. At each stage of the activity, training participants and facilitators are encouraged to engage actively and creatively. Based on this approach, the techniques used include: 1) Lectures/Tutorials, 2) Discussions, 3) Q&A Sessions, 4) Brainstorming, 4) Practical Exercises

The implementation steps for the training and mentoring activities are as follows:

1. Preparation Stage
   During the planning phase, the community service team develops a plan and framework over the course of one month. The key preparations include:
   a. Collecting reference materials and conducting a literature review on pesantren accounting. Sources are gathered from media, journals, and seminar/webinar materials related to pesantren accounting.

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b. Coordinating with partner pesantren to ensure smooth collaboration and implementation.
c. Preparing the Pesantren Accounting Guidelines Module, based on the guidelines issued by the Indonesian Institute of Accountants (IAI) and Bank Indonesia (BI).
d. Selecting an easy-to-use pesantren accounting application for partner pesantren. After evaluation, the Siskesakti pesantren accounting system was chosen for implementation.
e. Developing pre-test and post-test questionnaires, which will be used to evaluate participants' learning progress during the training.

2. Training Implementation Stage
   At this stage, the community service team carries out activities in the following forms:
   a. Socialization
      The team provides an introduction and overview of pesantren accounting and financial applications, explaining their role and benefits for pesantren financial management.
   b. Training
      The team conducts training sessions for partner pesantren administrators. Before the training begins, participants take a pre-test to assess their initial knowledge and understanding of bookkeeping and accounting. This assessment helps determine the extent of their familiarity with the subject and serves as the basis for designing the training content. The training is delivered through a combination of lectures/tutorials, Q&A sessions, and hands-on practice. At the end of the session, participants take a post-test to evaluate their progress. Participants are expected to enhance their knowledge and understanding of pesantren accounting and be able to apply the learned concepts in practice.
3. Technology Implementation Stage
   At this stage, a copy of the Pesantren Accounting Guidelines (PAP) module and Siskesakti application accounts are provided to the pesantren administrators who participated in the training. The entire process is documented in an official handover report, signed by both the Head of the PkM Team and the partner pesantren representatives as participants.
4. Assistance Stage
   The assistance phase is a crucial part of the follow-up process for the community service activities. Any challenges faced by partner pesantren in accounting practices or using the financial application will be addressed and resolved with the support of the PkM team.
5. Training Evaluation Stage
   The evaluation phase is conducted using a brainstorming method, allowing participants to provide feedback and insights on the training program.

RESULTS AND DISCUSSION

The PkM implementation team consists of Catur Ragil S., M.Si, Ak. as the team leader, with the following team members: Amalia Ilmiani, S.E., M.Si, Salman Al Farisi, S.H., M.H., and Dr. Andi Kushermanto, S.E., M.M. Additionally, the team is assisted by two Accounting students, Nanda Agung P. and Habib Khoiri. The team is responsible for all stages of the program, from preparation, communication with partners, training, necessary assistance, to program evaluation. The PkM activities are carried out in two phases. The first phase consists of the socialization of the Pesantren Accounting Guidelines (PAP) and pesantren financial applications, held at the Hall of the Ministry of Religious Affairs Office, Pekalongan Regency, on Wednesday, October 16, 2024. This event is conducted in commemoration of Santri Day 2024. The session is led by Catur

Ragil Sutrisno, S.E., M.Si, Ak., a member of the PkM team, assisted by Nanda A.P. and Habib Khoiri, Accounting students from the Universitas Pekalongan. The participants are representatives of pesantren administrators from across Pekalongan Regency. In addition to being introduced to PAP, participants are also introduced to pesantren financial applications to support pesantren financial management. The available applications range from free versions with basic features to paid versions offering more comprehensive functionalities.

Figure 1. Socialization and Training of Islamic Boarding School Accounting

The second phase of the training was held on Friday, November 1, 2024, at the "**Ayam Gepuk"** Tirto Restaurant Hall in Pekalongan. The training method included a presentation on the contents of the Pesantren Accounting Guidelines (PAP) along with case study examples and a tutorial on the "Siskesakti" pesantren financial application. The objective was to provide a comprehensive understanding of the accounting system guidelines and the use of financial applications for pesantren. The event was attended by representatives from six pesantren, all of whom were beneficiaries of the Siskesakti application subscription. The mentor for this training was Amalia Ilmiani, S.E., M.Si., who provided training on the pesantren accounting system based on PAP, accompanied by practical examples. The guidelines presented in this training are expected to help pesantren administrators prepare financial reports in an orderly, structured manner that aligns with applicable accounting standards. The guidelines consist of ten main chapters, covering various essential aspects of pesantren financial operations.

The Pesantren Accounting Guidelines consist of the following chapters:Chapter I: Introduction, Chapter II: Reporting Entities, Chapter III: Financial Statement Presentation, Chapter IV: Asset Accounting, Chapter V: Liability Accounting, Chapter VI: Net Asset Accounting, Chapter VII: Revenue and Expense Accounting, Chapter VIII: Cash Flow Accounting, Chapter IX: Notes to Financial Statements, Chapter X: Financial Statement Illustrations, Chapter XI: Example Illustrations. Pesantren accounting is simpler compared to accounting for business entities, making it easier for pesantren administrators to understand and apply (IAI-BI, 2020). The preparation of pesantren financial statements refers to the Financial Accounting Standards for Entities Without Public Accountability (SAK ETAP) issued by the Indonesian Financial Accounting Standards Board (IAI). Meanwhile, the Pesantren Accounting Guidelines are based on the following references: a) SAK ETAP, b) Sharia PSAK and ISAK issued by the Indonesian Sharia Accounting Standards Board (IAI) (Sari, Ferdawati and Eliyanora, 2022).

Figure 2. Islamic Boarding School Accounting Training and Tutorials

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Next, participants were guided on how to use the pesantren financial application. The tutorial on using the "Siskesakti" student financial management application was led by Catur Ragil S., S.E., M.Si, Ak. With the tagline "One application with complete features for all student and pesantren activities, directly connected with student guardians," pesantren administrators were introduced to the digitalization of pesantren management, enabling: More effective student financial transactions and payments, Easier access to student academic progress, and Real-time integration with the guardian application. This web-based and Android-based application supports pesantren accounting practices, allowing student guardians and parents to monitor financial transactions online via smartphones.

Equipped with comprehensive features, the application is designed to offer ease of use, feature completeness, seamless integration, high transparency, and optimized human resource efficiency in pesantren management (Mulyani, Yazid and Putra, 2023). Furthermore, historically, financial management in partner pesantren was handled manually. Over time, manual financial management became inefficient, prompting the development of SiskeSakt a digital-based pesantren financial recording application with a simple yet comprehensive design and features.

Figure 3. Application Submission

The community service activities carried out by Rahayu et al. (2020) assisted partner pesantren in providing an information system that supports human resources to work more effectively and efficiently in financial reporting. This was achieved through the application of science and technology (IPTEKS) in the form of software-based financial reporting. According to Fitrios *et al.* (2024), accounting applications continue to develop, offering users greater convenience in managing finances. However, a subscription is required to use these applications. As part of this program, partners were given temporary access to the application, allowing them to practice using it and experience its benefits in supporting the pesantren's daily activities. This application significantly simplifies the digitalization process within pesantren (Misbah, 2024). To support this initiative, participant pesantren in this community service program (PkM) were provided with a 1-2 year subscription to the "Siskesakti" application, enabling them to immediately practice using it and benefit from its features.

The PkM activities play a crucial role in enhancing transparency and accountability within pesantren, making financial reports easier to understand, relevant, and comparable. This aligns with the goals of a previous program by Sukmadilaga *et al.* (2021), which aimed to create transparent, accountable, participatory, orderly, and financially disciplined pesantren, while also increasing awareness among pesantren administrators about the importance of pesantren accounting in ensuring public accountability. In addition to manual accounting, pesantren administrators were also introduced to the "Siskesakti" application. The utilization of the internet

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has transformed human lifestyles and culture, impacting how people learn, work, communicate, shop, and engage in other aspects of life (Herlambang and Yudianto, 2018).

CONCLUSIONS AND SUGGESTIONS

The Community Service Program (PkM), conducted in collaboration with Pondok Pesantren Nurul Huda An-Najah Banin Banat, located in Simbangkulon Village, Buaran District, Pekalongan Regency, aims to enhance the understanding and skills of pesantren administrators in accounting and financial management. Through the socialization of pesantren accounting guidelines and the implementation of a student financial application, this initiative provides tangible benefits for pesantren by enabling more transparent, accountable, and efficient financial management. The use of the student financial application helps pesantren administrators record financial transactions systematically, minimize the risk of manual recording errors, and simplify financial reporting for relevant stakeholders. Additionally, the pesantren accounting guidelines introduced during the program offer a clear framework for preparing financial reports in accordance with applicable standards. This initiative not only improves pesantren governance but also serves as a strategic step in supporting pesantren as faith-based educational institutions that can adapt to modern managerial demands. Following this program, pesantren administrators are expected to seriously apply the training materials in their daily operational activities, ensuring the sustainability of better financial management practices within the pesantren.

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