

# THE USEFULNESS OF FINANCIAL ACCOUNTING SYSTEMS IN ISLAMIC EDUCATION INSTITUTIONS: LESSONS LEARNED

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## ABSTRACT

*This study aims to examine the effect of aspects of accounting behavior such as superior support, clarity of the goal, training and work motivation on the use of a Pesantren (Islamic Education Institution) financial accounting system. Research on accounting behavior has been conducted in many companies and government sectors, but this study is conducted in the pesantren.*

*This study uses primary data combined with a quantitative method by distributing questionnaires to all employees at Pesantren Ulul Ilmi, East Jakarta. The sample was selected using purposive sampling, with the criteria of those who have authority and responsibility in Pesantren finances such as the head of the pesantren, sub-section head, teachers, and accounting and finance staff involved in the preparation of budgets and financial statements. This study uses multiple linear regression analysis to test its hypotheses.*

*The conclusion of this study proves that superior support has a significant effect, while clarity of the goal, training, and work motivation have no significant effect on the usefulness of a Pesantren financial accounting system. It should be possible for future studies to expand on the research sample by adding additional respondents in order to more accurately research and reflect the actual situation, as well as to develop other variables that may affect the financial accounting system.*

**Keywords:** Superior Support, Clarity of the Goal, Training, Work Motivation, Financial Accounting System.

## INTRODUCTION

The accounting process has a digest as a core form of communication, with financial or management implications. Business information should be presented by accountants to meet the needs of users, and this information should be clearly stated, concise, and accurate. The motivation and behavior of the executor of an accounting information system is an important element of that system. The users of financial statements can be divided into two groups: internal users and external users.

Accounting information is a basis for the making of many important decisions both inside and outside the company. Information systems are used to assist in complex planning, coordination, and control processes, as well as in related activities, to motivate people at all levels within the company. Rapid development in behavioral accounting is more due to accounting being simultaneously faced with the social sciences as a whole. Behavioral accounting uses behavioral science methodology to complement the information picture by

measuring and reporting on the human factors that influence business decisions and their outcomes (Ardiansyah, 2009).

Since 1952, there has been the development of behavioral accounting research and a group of behavioral accounting researchers. This group of behavioral accounting researchers is needed due to the development of current accounting research and so that the identification of accounting research can be done in accordance with methodology dimensions, accounting specialty, and research issues (Ardiansyah, 2009). There was an increase in the number of articles on behavioral accounting from the 1960s to the 1980s, in line with the emerging and developing growth of the study of behavioral accounting that was especially initiated by academics in the accounting profession. According to Akay et al. (2016), *“there is a need to consider the behavioral aspects of designing, analyzing, implementing, and running an accounting system. Behavioral accounting is a study of accountant or non-accountant behavior that is influenced by accounting and reporting functions. Thus, behavioral accounting is a science that examines the relationship between human and accounting systems and behavioral organization”*.

Carolina (2013) stated that *“local government provides substantial authority for the region to manage its resources and is obliged to report and be accountable for the management of its resources. Therefore, the accounting system becomes a demand as well as a need for each local government to be able to produce reliable financial statements”*. Astuti (2017) stated that *“the development of an accounting system requires a plan and careful implementation, to avoid the development of any system resistance. The success of a system implementation is seen not only from the perspective of technical development and technical mastery, but several studies have shown that the behavioral factors of individual users of the system greatly determine the success of its implementation”*. The study of how individuals, groups, and structures affect and are influenced by behavior in organizations is called organizational behavior. Behavior refers to what a person in the organization wants to do, how the people were formed, and what their attitudes are (Yulistia, 2017). The attitude of a person in responding to an innovation such as the implementation of a regional financial accounting system is different. It is influenced by the environment within the organization. Organizational environmental factors may influence the implementation of a new regional financial accounting system that will ultimately affect the success of the implementation. Several studies have found empirical evidence of the organizational factors of training, support of superiors, and clarity of the goal to have a positive effect on the implementation of a system innovation, as well as changes in the management accounting model (Engko, 2013). Shields (1995) in Engko (2013) argues that *“training in the design, implementation, and use of an innovation such as a new system provides an opportunity for the organization to articulate the relationship between implementation of the new system and its organizational goals and provides a means for users to understand, accept, and feel comfortable without feelings of distress or worry in the implementation process”* (Robins and Coulter, 2016).

The results of Carolina (2013) indicate that clarity of the goal has a significant and positive effect on the use of a regional financial accounting system. The greater the clarity of the goal, the greater will be the usefulness of the regional financial accounting system. The results of statistical analysis, however, also show that superior support has no significant positive effect on the usefulness of a regional financial accounting system. Superior support is not a major factor in improving the usefulness of a regional financial accounting system, but the presence of clarity of the goal within the organization applying the regional financial accounting system has been

shown to serve as the direction and controller in the successful application of a financial accounting system of the area. Akay et al. (2016) analyzed the effect of the behavioral aspect of an inventory accounting system at PT. Surya Wenang Indah, which is a company that distributes goods. The result shows that behavioral aspects significantly influence the inventory accounting system run by the company. It is expected that the company may pay more attention to aspects of behavior in running the existing system in order that the system can run effectively and efficiently in accordance with the company's goals. Rombe et al. (2016) shows that behavioral accounting uses indicators of motivation, perception, and learning that have a significant effect on the cash system, but that attitudes and emotions do not affect the cash system. Yulistia (2017) found that training had a positive effect on the usefulness of the financial accounting system in the Regional Government Finance Agency, with the guidance and direct training given by experienced experts being very useful in increasing the knowledge of employees in utilizing the information system. At the same time, clarity of the goal was found to have no significant effect on the usefulness of the financial accounting system in the Regional Government Finance Agency. This condition occurs because members of the organization rarely use financial accounting systems when completing tasks associated with their work; consequently, clarity of goal within an organization is not prioritized in the program utility financial accounting system, meaning it cannot contribute maximally. While superior support has a significant positive effect on the use of a financial accounting system within an organization, this must be balanced with the ability and skill of the organization's members in running a system; therefore, a leader strongly supports various activities that can increase the ability of the organization in running a system. Greater use of the program will certainly increase the usability of the financial accounting system. The results obtained by Astuti (2017) show that superior support and clarity of goal affect the usefulness of a regional financial accounting system, while also showing that training does not affect the usefulness of the regional financial accounting system at the government of Kediri City.

There is a need to apply the use of a financial accounting system as a mechanism to motivate and influence employee behavior in various ways, so that financial statements provide reasonable and reliable information. A low quality of financial statements can be caused by the accounting comprehension of the authors themselves or the optimal application of the accounting information system and the fact that the role of internal audit remains weak. This study uses the Pesantren as its research location, which remains a relatively rare location for research within the accounting field, while pesantrens have responded positively to national development in the field of education. The establishment of public schools and madrasah in Pesantren environments has served to make Pesantren very rich as verified educational institutions and has seen their improvement within the framework of national education (Usman, 2013). In the pesantren, a kyai plays a role in financing planning at Pesantren Asthma 'Chusna, the emphasis of which is on the extraction of funds and determining the source of funds. The kyai and Pesantren managers do not use authority in managing the use of education funds, but rather seek to empower students. The role of the kyai in the evaluation and accountability of financing is emphasized more in relation to its role as an auditor or financial supervisor (Subkhan, 2012). In addition, Arifin & Raharjo, (2014) analyzed the financial reports of Pesantren in terms of the accounting media used for financial management accountability at Pesantren Nazhatut Thullab. The only accounting media used in financial management accountability was financial statements listing cash disbursements and cash receipts (Yakin, 2014).

The paper discusses the problem of usefulness of financial accounting systems then proceeds with a brief description from the instrument developments of superior support, clarity of the goal, training, work motivation in order to provide some insights on Pesantren in Indonesia and the important things to apply the financial accounting system in Pesantren as a tool to motivate and influence employee behavior in various ways, so that financial statements provide reasonable and reliable information and also to avoid some issues facing in Pesantren due to the limited ability of managers and supporting infrastructure are seen still inadequate, limited human resources in the field of institutional management, institutional management in Pesantren still managed traditionally, financial need is always an obstacle, as well as oriented curriculum to students life skills and communities (Usman, 2013). Finally, it evaluates by answering hypotheses uses multiple regression analysis. The paper then concludes. Generally, a research about the usefulness of financial accounting systems always found in the sector of government, but in this study conducted in Pesantren that is rarely used as a research study.

Based on the above results on behavioral accounting research and the uniqueness of the pesantren, this study makes the following contributions:

1. To complement previous studies in the literature by investigating the positive effect of superior support, clarity of the goal, training and work motivation on the usefulness of the Pesantren financial accounting system.
2. For Pesantrens as a tool of evaluation and performance improvement related to the usefulness of the financial accounting system owned by the Pesantren as well as the planning and violation of implementation and accountability, financial system and reporting, monitoring system, and procedures.
3. For science as an input material in adding knowledge, especially with regard to the analysis of financial statements and public sector accounting for planning and budgeting, implementation and accountability, financial system and reporting, and the system and procedure of supervision in the Pesantren.

## LITERATURE REVIEW

### Pesantren Financial Systems

The Pesantren is an Islamic educational institution with a dormitory system in which a kyai (religious person) serves as the central figure, the mosque is the center of activities, and the teaching of Islam, as followed by the santri, is carried out under the guidance of the kyai as its main activity. Usman (2013) identified three types of Pesantren based on the curriculum or education system: (1) the traditional Pesantren (Salaf) is a Pesantren that still retains its original form by teaching books written by scholars from the 15<sup>th</sup> century with the use of the Arabic language. The curriculum is completely determined by the kyai as a Pesantren caretaker. (2) The modern Pesantren is a development-type Pesantren for learning orientation that tends to adopt the whole system of classical learning and abandon the traditional learning system. The curriculum used is the national curriculum. (3) The comprehensive Pesantren is a Pesantren that works with a combination of the traditional and modern types of education system and teaching. Education is carried out using kitab kuning teaching methods and teaching usually takes place in the evening, after Maghrib prayer and Subuh prayers.

In general, Pesantren keep only two forms of records related to the management of their activities: cash receipts and cash disbursements. All financial expenses of Pesantren from any source must be accounted for. Accountability is a form of transparency of financial management. In principle, accountability is carried out by following the rules of the budget source. However,

the principle of transparency and honesty in the financial accountability of Pesantren should still be upheld.

Masyhud (2003) states that the use of budgets and finance, from any source, whether from the government or the public, needs to be based on a set of general principles of financial management, as follows:

1. Efficient, not fancy, efficiently tailored to the required technical requirements.
2. Focused and controlled according to a plan, program, or activity.
3. Open and transparent, in the sense of for what financial institution it shall be recorded and accounted for, and accompanied by evidence of its use.
4. Use domestic production capability to the greatest extent possible.

Each pesantren, in line with a committee or council of pesantrens, at the beginning of each budget year, should jointly formulate plans for their budget revenue and costs as a reference for the Pesantren managers in implementing good financial management. Budgets by themselves are plans formulated in the form of rupiah to cover a certain time period or periods, as well as the allocation of resources to each part of the activities. There are two principal parts of the budget:

- a. A plan for the source or target receipts or income for the year concerned, including financial resources from
  1. Contributions from santri.
  2. Donations from individuals or organizations.
  3. Contributions from the government (if applicable).
  4. From the results of Pesantren operations.
- b. A plan for the use of funds in the current year. The use of Pesantren finances must involve all of the expenditure relating to the management needs of the Pesantren, including to fund daily operations, Pesantren facilities, and infrastructure development, and also in respect of the honorarium/salary/infaq of all of the officers/implementers at the Pesantren.

## **Behavioral Accounting**

Behavioral accounting provides a set of measurement concepts and innovative performance achievements from a set of business processes and decision-making policies. In Akay et al. (2016), behavioral accounting is a part of the accounting discipline that examines the relationship between human behavior and accounting systems, as well as the dimensions of the behavior of the organizations in which human and accounting systems reside and are acknowledged. Thus, the definition of behavioral accounting is a study of the behavior of accountants or non-accountants who are influenced by the functions of accounting and reporting.

According to Tin et al. (2017), the scope of behavioural accounting covers the following areas:

1. Topics that discuss the influence of human behavior on the design, construction, and use of the accounting systems implemented in the company. In this area, the behavioral aspect of accounting is related to how the attitude and philosophy style of management affect the nature of accounting control and organization function. In other words, accounting control (strong or weak) is affected by human behavior.
2. Topics that discuss the effect of accounting systems on human behavior. In this area, the behavioral aspect of accounting is related to how the accounting system affects motivation, productivity, decision-making, job satisfaction, and cooperation.

3. Topics that discuss methods to predict human behavior and strategies to alter it. In this area, the behavioral aspect of accounting is related to how the accounting system can be used to influence behavior.

Ardiansyah (2009) states that “*the distinction between behavioral accounting research and other accounting studies can be determined based on Becker’s criteria that behavioral accounting research applies the theory and methodology of behavioral science to study the relationship of information and accounting processes with human behavior (including organizational behavior)*”. Organizations are formed by groups of people with the purpose of achieving things that a person cannot achieve individually. Better results are created as a consequence of the organizational effect, which directs the organization toward the achievement of its goals. Regarding the purpose of the organization’s founding, they can be described as either successful (profitable ones) or failures (non-profitable ones) (Tran and Tian, 2013). According to Yulistia (2017), organizational behaviour is the study of how individuals and groups, as well as structures, affect and are influenced by behavior within the organization. Organizational behavior is a study of the aspects of human behavior in a particular group (Rivai, 2008).

In this study, the influencing factors we consider consist of factors relating to the use of the Pesantren financial accounting system. Training is an activity of human resource management that aims to improve employee performance in accordance with the needs of organizations and individuals. Organizations that approach training and development from this standpoint inevitably foster people who perform well and progress, and importantly who remain with the organization for long enough to become great at what they do, and to help others also become so (Vinesh, 2014). In general, the purpose of training is to improve the effectiveness and efficiency of the company and to bridge the gap between the knowledge, skills, and attitudes of the existing and expected employees in both the present and the future and that will be adjusted to the needs of both the individuals and the company (Nurlaela, 2010).

Clarity of goal in an organization can determine a system’s success because individuals with clarity of goal will be able to understand how they are achieving targets to achieve goals by using their skills and competencies. The organization’s goals are strongly influenced by the objectives of the dominant members within the organization, who collectively hold sufficient control over the organization’s resources to make commitments to a particular direction. The goals are seen as complex agreements, sometimes reflecting the conflicting individual needs of the dominant members of the organization (Mranani & Lestiorini, 2011).

Engko (2013) also identifies superior support as influential in supporting the successful implementation of a new system. According to Shield (1995), top management (superior) support in an innovation is very important due to the power of managers associated with resources. Managers can focus on the required resources, objectives, and strategic initiatives planned if they fully support the implementation.

The following describes the sociological, psychological, and social psychological factors relevant to behavioral accounting. These factors include attitude, motivation, perception, learning, and personality (Akay et al., 2016). But the focus of this study is only to explain motivation in the workplace. Motivation refers to a condition in which a person is encouraged to perform an action/activity and that takes place consciously. In a company, the purpose of providing motivation for managers is very diverse, such as:

1. Encouraging the passion and spirit of the manager.
2. Improving the manager’s morale and job satisfaction.
3. Increasing productivity.

4. Maintaining the loyalty and stability of corporate managers.
5. Increasing discipline and reducing the absenteeism of managers.
6. Creating effective procurement managers.
7. Creating a good atmosphere and good work relationships.
8. Increasing managers' creativity and participation.
9. Improving managers' welfare.
10. Enhancing managers' sense of responsibility to their duties.
11. Increasing the efficiency of the use of tools and raw materials.

## Formulation of Hypotheses

Superior support can be interpreted as the involvement of superiors in the progress of the project and their ability to provide the necessary resources. Superior support is crucial in improving the usefulness of the application of a system, especially in innovation situations due to the superiors' authority over the resources, strategic goals, and initiatives planned if they fully support the implementation of the new system. Superior support has a positive influence on the improvement of the application of a financial accounting system. If there is no support from the superiors within an institution then the system will not be developed in accordance with the agency's plans and thus the purpose of the agency will not be achieved (Krumwiede, 1998). Managers can focus on the necessary resources, objectives, and strategic initiatives planned when the manager fully supports the implementation (Engko (2013), Astuti (2017), Yulistia (2017). In addition, Chenhall (2004), in Nurlaela and Rahmawati (2010), reveals that superior support is defined as manager involvement in the project progress and provision of the necessary resources.

*H1: There is a positive influence between superior support and the usefulness of the Pesantren financial accounting system.*

Clarity of goal in government organizations can be seen within the vision and mission of the organization. The usefulness of a financial accounting system is part of the organization's goal of producing quality financial reports. If clarity of goal in the form of the implementation of a financial accounting system is not executed properly, then the usability of the financial accounting system will not be fully realized. According to Mrarani (2011), clarity of goal has a positive effect on the implementation of a system innovation and management of changes to the accounting model (Krumweide, 1998). The usefulness of a regional financial accounting system is part of the objectives of local government organizations to produce quality local government financial reports. Clarity of purpose in an organization can determine the success of the system because individuals with clarity of goal will be better able to understand where they are in terms of achieving their targets and goals by using their skills and competencies (Carolina, 2013).

Chenhall (2004), in Nurlaela and Rahmawati (2010) and Yulistia (2017), explains that clarity of goal is defined as clarity of the objectives related to use of the regional financial accounting system at all levels of the organization. The result proves a positive relationship between clarity of goal and the use of a regional financial accounting system.

*H2: There is a positive influence between clarity of goal and the usefulness of the Pesantren financial accounting system.*

Yulisita (2017) states that training is a briefing effort aimed at improving understanding of the system, in order that guidance and direct training by experienced experts can be very useful in increasing employee knowledge in utilizing the information system. According to Mrarani (2011), training has a positive effect on the implementation of a system innovation and the management of accounting model changes (Krumweide, 1998). Shield (1995) argues that training in the design, implementation, and use of an innovation such as a new system provides an opportunity for the organization to articulate the relationship between the implementation of the new system and the organization's objectives and provides a means for users to understand, accept, and feel comfortable in the implementation while also avoiding feeling depressed or worried (Engko, 2013).

*H3: There is a positive influence between training and the usefulness of the Pesantren financial accounting system.*

Motivation is closely related to the leadership and management in the company, whereby their motivation will affect the performance of the employees in preparing financial statements and application of the company's cash system. The results of research by Indriani and Loulyta, (2008) show that behavioral variables significantly influence the company's performance. Research results from Rombe et al. (2016) and Akay et al. (2016) show that aspects of behavioral accounting have a significant effect on the accounting system and that a way to realize that outcome is by providing motivation, since motivation determines employees' behavior to work, or in other words, behavior is a simple reflection of motivation.

*H4: There is a positive influence between motivation and the usefulness of the Pesantren financial accounting system.*

## RESEARCH METHOD

This research uses a quantitative method by distributing questionnaires to all employees at Pesantren Ulul Ilmi, East Jakarta and obtaining data for the purposes of the research. This study uses a Pesantren as its research site because it is a unique educational institution in terms of its teaching system that uses a traditional approach to delivering materials to its students and, owing to the fact that it is a non-profit organization, the main concern of which is to deliver positive input for national development. These research instruments were measured using a 5-point Likert scale in which opinions are expressed ranging from strongly disagree (STS) to strongly agree (SS).

The population for this study consists of the employees of the pesantren. Samples were selected using purposive sampling with the criteria of those who have authority and responsibility for the pesantren's finances, such as the head of pesantren, the sub-section head, teachers, and the accounting and finance staff involved in the preparation of budgets and financial statements, which gave a total of 34 respondents. These job positions were used in this study because one of the principles of a Pesantren is to uphold togetherness and kinship. In this context, the crucial role of a kyai has to be taken into account. A kyai, with his expertise and influence, can motivate and foster a commitment that shapes the values and perceptions of the Pesantren community so that all members of the community are willing to contribute to the establishment of an accountable culture in providing quality educational services, especially the financing problem and Pesantren finances.



In this study, the purpose of the data analysis process is to generate data in a tabular form that enables tabulation of the data, validity and reliability testing, and multiple regression analysis using the analytical tools in SPSS (*Statistical Product and Service Solution*) (Ghozali, 2014).

<b>No</b>	<b>Variables</b>	<b>Indicators</b>
1	Usefulness of Financial Accounting System (Masyhud, 2003)	<ol style="list-style-type: none"> <li>1. Efficient, not fancy, efficiently tailored to the required technical requirements.</li> <li>2. Focused and controlled according to the plan, program, or activity.</li> <li>3. Open and transparent, in the sense of and for what the financial institution shall be recorded and accounted for and accompanied by evidence of its use.</li> <li>4. To use domestic production capability to the greatest possible extent.</li> </ol>
2	Superior Support (Nurlaela (2010); Mrarani (2011))	Providing authority to support every decision, do a good job, respect opinion, freedom in discussing issues, trust, freedom of expression, attention, and receiving superiors' support.
3	Clarity of Goal (Carolina, (2013); Mrarani (2011); Nurlaela (2010))	Clarity of tasks, clarity of organizational goals, obedience and loyalty, understanding the purpose of the work, and the achievement of goals.
4	Training (Nurlaela, 2010)	Job skills and training are provided clearly, specific training modes, training facilities, field-specific research, types of research, capacity building and direction.
5	Work Motivation Rombe (2016); Akay et al. (2016)	<ol style="list-style-type: none"> <li>1. Award for outstanding employees.</li> <li>2. Supporting facilities and adequate work equipment.</li> <li>3. The spirit of work in carrying out tasks in connection with implementation of the budget.</li> </ol>

## RESULTS AND DISCUSSION

### Characteristics of Respondents

The primary data were obtained from the questionnaires received from the 34 respondents who consisted of school leaders, heads of department, sub-division heads, teachers, and accounting and finance staff involved in the preparation of financial statements in Pesantren Ulul Ilmi, East Jakarta.

<b>Respondent Characteristics</b>	<b>Types</b>	<b>Fr</b>	<b>%</b>
Gender	Male	17	50
	Female	17	50
Job Function	Leader	1	3
	Treasurer	3	9
	Teacher	21	62
	Finance staff	9	26
Length of Work	<5 years	15	44
	>5 years	9	26
	<10 years	7	21
	>20 years	3	9

Education	Diploma Degree	3	9
	Bachelor's Degree	17	50
	Master's Degree	3	9
	Senior High School	11	32

It can be seen from the table above that an equal number of male and female respondents work at the pesantren. There are certain fundamentals with regard to the different personality traits exhibited by women and men. While men generally tend to be more individualistic, aggressive, impatient, and assertive, with higher self-confidence and more control in their work, women tend to be more attentive to others, submissive, passive, more unrelenting, and have the responsibility for taking care of larger families than do men. It can also be seen from the table that teachers account for the greatest number of those with the additional task of helping to produce the annual budget. The working period influences the level of control over the detail of the work held by an employee; in this case, the greater the length of work, the greater the work experience, self-confidence, and the better control of a job description (Robins, 2016). It is shown that 50% of the employees have a bachelor's degree. Different educational backgrounds will affect the respondents' ability, knowledge, and confidence level with regard to them doing their job. This is because education is very important when it comes to enhancing the respondents' capabilities. Those respondents with higher levels of education are able to work with higher levels of difficulty and responsibility (Robins, 2016).

### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Accounting System	34	23	75	41.35	12.794
Superior Support	34	20	50	27.91	6.943
Clarity of Goal	34	12	30	16.09	4.495
Training	34	16	40	22.29	6.048
Work Motivation	34	17	45	25.88	7.049
Valid N (listwise)	34	-	-	-	-

The table above displays the results of the descriptive statistics for all of the independent and dependent variables for the 34 samples processed with the following five variables: Accounting System, Superior Support, Clarity of Goal, Training, and Work Motivation. In this study, the variables have average values of 41.35, 27.91, 16.09, 22.29, and 25.88, respectively. All of variables were measured using a Likert scale.

### Multiple Regression Analysis

This study passed the classical assumption test with a normality test above 5% significance. An autocorrelation test with run test shows the significance of the variables to be above 0.05, thereby proving that the variables do not have autocorrelation. A multicollinearity test with a tolerance value < 0.10 or equal to a VIF value > 10 and a heteroskedasticity test using the Glejser test show the significance of each variable to be above 0.05, thus proving that there is no problem with heteroskedasticity for the variables in question.

Independent Variable	Unstandardized Coefficients		Standardized Coefficients	T	Sig
	B	Std. Error	Beta		
(Constant)	-0.070	6.010		-0.012	0.991
Superior Support	1.002	0.485	0.544	2.067	0.048
Clarity of Goal	0.042	0.685	0.015	0.061	0.951
Training	0.290	0.641	0.137	0.452	0.654
Work Motivation	0.244	0.449	0.135	0.544	0.591
Adjusted R Square	0.799				
R Square	0.638				
F test	12.774				
Sig	0.000				

a. Dependent Variable: Accounting System

Based on the results table above, the following can be concluded as follows:

1. Superior Support has a positive and significant effect on the usefulness of the financial accounting system because it has a significance value of 4.8%, which is below 5%; therefore, the first hypothesis is accepted.
2. Clarity of goal has no positive significant effect on the usefulness of the financial accounting system because it has a significance value of 95.1%, which is above 5%; therefore, the second hypothesis is rejected.
3. There is no positive influence of training on the usefulness of the financial accounting system because it has a significance value of 65.4%, which is above 5%; therefore, the third hypothesis is rejected.
4. There is no positive influence of work motivation on the usefulness of the financial accounting system because it has a significance value of 59.1%, which is above 5%; therefore, the fourth hypothesis is rejected.

## DISCUSSION

The first hypothesis (*H1*) that superior support has a positive effect on the Pesantren financial accounting system is accepted. This therefore shows that higher involvement in project progress and the provision of resources will improve the financial accounting system. The results of this study are supported by those of Nurlaela (2010), who in her research proved that superior support has an effect on improving the usefulness of a regional financial accounting system in Subosukawonosraten. In addition, Yulistia (2017) and Astuti (2017) found the superior support variable to have a positive effect on the use of a financial accounting system. The effect of superior support on the usefulness of a financial accounting system within an organization must certainly be balanced with the ability and skill of the organization members in running a system; therefore, a leader strongly supports the various activities that can increase the organization's ability to run a system. Greater utilization of the program will certainly increase the usability of the financial accounting system. In this study, superior support strongly influences decision-making in Pesantren finances. This is proven with the loyalty and compliance of the members of the organization and is balanced with the ability and skill of the members of the organization in running a system; therefore, the role of the kyai in a Pesantren is very dominant and important in terms of directing various activities to be able to increase the organization's ability to run a system.

The second hypothesis (*H2*) in this study, stating that clarity of goal has a positive influence on the usefulness of the Pesantren financial accounting system, is rejected. This result

is supported by Engko (2013) and Yulistia (2017), who found that clarity of goal has no significant effect on the usefulness of a financial accounting system. The results obtained in the test shown are not in line with the hypothesis, and this condition occurs because members of the organization rarely use a financial accounting system when completing tasks with which they are charged at work. Consequently, the clarity of goal of an organization is not prioritized in the program of the usefulness of the financial accounting system and, as such, cannot give maximum contribution. The findings of this result may be due to the fact that the staff of the Islamic Education Institution not only prioritize the agency's interest in achieving its objectives but also prioritize personal interests, giving the result that they have two sets of interests when performing their duties. This leads to a situation where organizational commitment cannot play a role as moderator in the clarity of financial accounting objectives and systems as it carries those two interests. If clarity of goal in the form of the implementation of the financial accounting system is not properly executed, then usability in the application of the financial accounting system will not be realized. This happens due to negligence in the supervision and monitoring of employees, which should be carried out by superiors. If supervision is carried out carefully and is actively supported by the kyai as a leader, then clarity of goal can determine the success of a system.

The third hypothesis (*H3*) in this study, stating that training has a positive effect on the usefulness of the Pesantren financial accounting system, is rejected. Nurlaela and Rahmawati (2010) found that the effect of organizational factors on the usefulness of the regional financial accounting system does not succeed in proving a positive relationship between training and the use of a regional financial accounting system. This is in line with research conducted by Mranani and Lestiorini, (2011); Engko (2013) and Astuti (2017) stating that there is no positive influence of training on the usefulness of a regional financial accounting system. These findings may be due to the benchmarking of training processes undertaken by Pesantren being inappropriate with regard to the individuals' needs and the pesantren's requirements, so that the expected implementation of results does not materialize in the system development. When properly implemented, training will improve the effectiveness and efficiency of employees in such a way that it will be able to produce or form a good financial accounting system.

The fourth hypothesis (*H4*) in this study, stating that work motivation has a positive effect on the usefulness of the Pesantren financial accounting system, is rejected. The results of this study concur with those from Akay et al. (2016), who found that motivation has no significant effect on the accounting system. The existence of these findings may be caused by a company managerial policy for improving employee performance motivation that is less precise, or by management devoting less effort to motivating their employees in such a way that employees feel no motivation to carry out their jobs. Motivation is closely related to the leadership and management of the company, whereby the motivation provided will affect the performance of the company's employees in the preparation of reports and the implementation of the financial system. This motivation is intended to provide an incentive to the employees concerned so that they will devote maximum effort to their work. In fact, the Pesantren is less motivating to members of the organization and is lacking in terms of providing training to its employees to improve their skills and ability, especially in regard to financial literacy.

## CONCLUSION

Superior support is important in improving the usefulness of the application of a system, especially in innovation situations, due to the authority of superiors concerning the necessary

resources, strategic objectives, and initiatives planned. The support of superiors has a positive influence on the improvement of the usefulness of a financial accounting system. If an institution or educational institution has no superior support, then the system will not be developed and also the planning and the goal of the institution will not be achieved.

Clarity of goal in the form of the implementation of a financial accounting system is executed appropriately; hence, the usefulness of the financial accounting system will be realized, as influenced by supervision and monitored by the superiors. Yet, in this study, it has been concluded that if supervision is not carried out carefully and is not actively supported by the management, then the clarity of goal in an institution cannot determine the success of a system, or, in other words, the successful clarity of a goal does not actually result in the usefulness of a Pesantren financial accounting system, so it is not in accordance with the relevant theory.

The objective of training is aimed at improving the effectiveness and efficiency of the company and to debate the gap between the knowledge, skills, and attitudes of the existing and expected employees, both in the present and the future, and will be tailored to the needs of individuals and companies. But the results of this study indicate that training has no relationship with the usefulness of a financial accounting system, so it does not fit the relevant theory.

One aspect of employee use concerns the motivation of the employees, in terms of utilizing employees who provide benefits to the company. The purpose of the benefits here is the achievement of the company's goals. This motivation is intended to provide stimulus to the employee concerned so that he/she works with all their power and effort. But the results of this study indicate that employee work motivation has no relationship with the usefulness of the financial accounting system, so it does not fit the relevant theory.

The authors acknowledge several limitations of this study as follows:

1. The samples in this study only consisted of one Pesantren thus the results may not be generalized towards Pesantrens with different types.
2. The observation with limited respondents meaning that the result of this study may not be as robust as other studies with a lot of respondents.

For future research, we recommend a study of various other outcomes such as information technology, communication, conflict, attitude, and others. Moreover, a comparative study between developing and developed Pesantren could also be conducted to better understand the expected roles of financial accounting in different cultures, in addition to incorporating an increased number of respondents.

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