

# THE INFLUENCE OF EDUCATION, REPORTING BEHAVIOR AND PERCEPTIONS OF ACCOUNTING STANDARDS ON FINANCIAL REPORTING ACCOUNTABILITY IN ISLAMIC BOARDING SCHOOLS

**Hendra Raza**

<sup>1</sup>Faculty of Economics and Business, Universitas Malikussaleh, Aceh

Corresponding E-mail: [hendra.raza@unimal.ac.id](mailto:hendra.raza@unimal.ac.id)

## Abstract

This research aims to determine the influence of education, reporting behavior and perceptions of accounting standards on the financial reporting accountability of Islamic boarding schools in Lhokseumawe City. The data used in this research is primary data from 76 respondents who are heads of Islamic boarding schools. The sampling technique used is random sampling technique. The method used is the multiple linear regression method. The research results show that education, reporting behavior and perceptions of accounting standards have a positive and significant effect on the financial reporting accountability of Islamic boarding schools in Lhokseumawe City.

**Keywords:** *Education, Reporting Behavior, Perception of Accounting Standards, Accountability of Islamic Boarding School Financial Reporting.*

## 1. INTRODUCTION

At the beginning of the development of Islamic boarding schools, their management capabilities were limited, including limited adequate supporting facilities and infrastructure, limited human resources in the field of institutional management and other fields, institutional management of Islamic boarding schools was still managed traditionally, financial needs were always an obstacle, and the curriculum was limited. oriented towards the life skills of students and society (Usman, 2013). The rapid development of Islamic boarding schools in Indonesia is more due to the religious awareness of the Indonesian people. They began to realize that religious education was very important to form a generation with moral ethics. In accordance with Law Number 20 of 2003 concerning the National Education System, in article 3. In 2018 the number of Islamic boarding schools based on the Education Management Information System (EMIS) managed by the Ministry of Religion stated that the number of Islamic boarding schools spread across Indonesia was 27,276 Islamic boarding schools. with a total of 3,666,467 students. Meanwhile, according to the 2019 Islamic Boarding School Data Base (PDPP), there were 27,722 Islamic boarding schools with 4,172,260 students.

According to Law No. 16 of 2001, the definition of a foundation is a legal entity whose assets consist of wealth that is separated and intended to achieve certain goals in the social, religious and humanitarian fields. Law No.16 of 2001 has now been replaced by Law No.18 of 2004 concerning amendments to Law No.16 of 2001 concerning Foundations. Sukmana & Gusman (2008:423) define a foundation as an organization that obtains its resources from donations from members and donors without expecting anything in return from the organization. All matters relating to finances, whether incoming or outgoing money, must be reported in financial reports (Rahmawati & Puspasari, 2017). The government gives full authority to the Ministry of Religion of the Republic of Indonesia to regulate the provision of education in Madrasas and Islamic boarding schools, both in terms of financing, procurement and development of human resources to improve

the quality of these religious education institutions (Usman, 2013). However, Islamic boarding schools are public institutions or non-profit entities and as a form of good corporate embodiment, Islamic boarding schools need to implement accountability practices (Randa, F., Triyuwono. L., Ludigdo, U., & Sukoharsomo, 2011). Islamic boarding schools really need to be transparent about all activities including financial reporting activities (Ahyyar, 2020). In reality, Stakeholders will feel that there is no transparency and accountability in educational institutions so that no one is responsible for any inefficiencies and fraud in the education system. Islamic boarding schools are important institutions that must be able to manage and report all financial activities in a good financial report, therefore financial report accountability is a very important variable to research. This research verifies the main variables that influence the accountability of Islamic boarding school financial reports in Lhokseumawe City, namely education, reporting behavior and perceptions of accounting standards. Therefore, financial report accountability is a very important variable to research. This research verifies the main variables that influence the accountability of Islamic boarding school financial reports in Lhokseumawe City, namely education, reporting behavior and perceptions of accounting standards. Therefore, financial report accountability is a very important variable to research. This research verifies the main variables that influence the accountability of Islamic boarding school financial reports in Lhokseumawe City, namely education, reporting behavior and perceptions of accounting standards.

## **2. LITERATURE REVIEW**

### **2.1 Education**

Good, competent and quality human resource education will produce good human resources too, this is in line with the principle of accountability, namely that resources are a very important factor that organizations need to have in making financial reports. Islamic boarding school stakeholders need financial reports to find out the funds obtained and the use of these funds. So that Islamic boarding school foundations can produce financial reports as a form of responsibility to stakeholders, Purnama (2012) explains that education is the ability of human resources to carry out the tasks and responsibilities given to them with sufficient education, training and experience. Human resources are all people involved in an organization in seeking to realize the organization's goals. According to Ndraha (1999) in Sutrisno (2009:4) high quality human resources are human resources that are able to create not only comparative value but also competitive-generative-innovative value by using the highest energy.

### **2.2 Financial Report Accountability**

According to Anggraini (2013) accountability is a condition that is assessed because of the quality of performance in completing the tasks for which they are responsible. Accountability is the obligations of individuals who are entrusted with managing public resources and related matters, in order to answer matters relating to fiscal, managerial and program or activity accountability.

### **2.3 Reporting Behavior**

Reporting behavior is the process by which people engage with others, and create relationships that increase motivation and morality in leaders and followers. Furthermore, this leadership style was developed in this context, where the reporting behavior of superiors and

subordinates is concerned with improving reporting performance and developing followers to their maximum potential (Avolio, 1999, Bass & Avolio, 1990a in Northouse (2013)

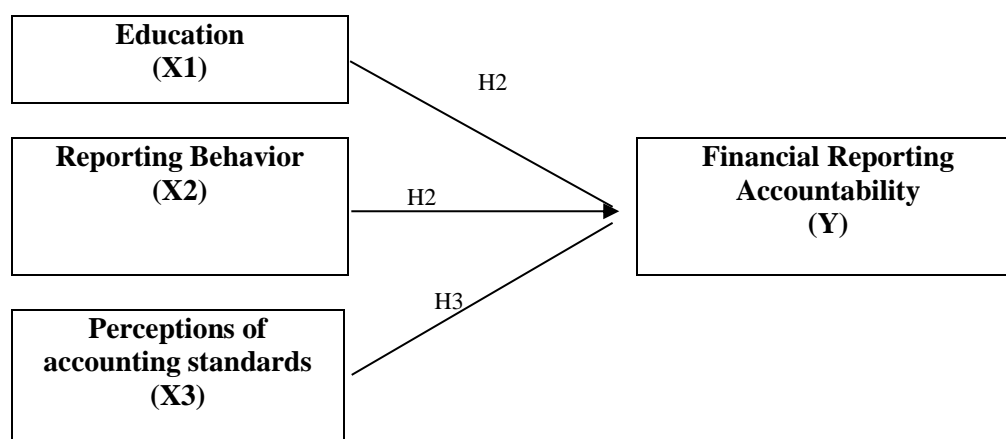
## 2.4 Perception of Accounting Standards

Perception of accounting standards is a description of understanding of the process of preparing financial reports guided by accounting standards. Accounting standards are a reference in presenting financial reports addressed to parties outside the organization who have the highest authority within a generally accepted accounting framework (Wulandari and Muhammad, 2014). Accounting standards are useful for preparing financial reports in determining the information that must be presented to parties outside the organization.

## 2.5 The Influence of Education, Reporting Behavior and Perceptions of Accounting Standards on Financial Reporting Accountability in Islamic Boarding Schools

Human resource education has knowledge and understanding of the things that must be done, so that the financial reports prepared can be completed, the better it will be in terms of decision making which will affect the accountability of financial reports (Mardiasmo, 2012: 146). Reporting behavior gets greater commitment from those who prioritize organizational interests above personal interests not only with their charisma but also by acting as a coach, teacher or mentor (Yuki, 1994). Reporting behavior applies more than just exchange and always tries to increase attention, provide intellectual stimulation and inspire subordinates so that it can influence the accountability of Financial Reports.

## 2.6 conceptual framework



**Figure 1** Conceptual Framework

## 2.7 Hypothesis

- H1: Education influences financial reporting accountability.
- H2: Reporting behavior influences financial reporting accountability.
- H3: Perceptions of financial accounting standards influence financial reporting accountability.

### 3. METHOD

#### 3.1 Research sites

The research location is the place where research is conducted. The research location or research object aims to make it easier for the author to conduct research. The research location was carried out at Islamic boarding schools in Lhokseumawe City, Aceh Province. In the research, questionnaires will be distributed to respondents to obtain answers which will be processed to obtain the data needed in the research.

#### 3.2 Population and Sample

Population is a generalization area consisting of objects/subjects that have certain qualities and characteristics determined by researchers to be studied and then conclusions drawn (Sugiyono, 2013: 133). There are 65 Islamic boarding schools in Lhokseumawe City and those that will be used as the population are those that have certain criteria, namely the chairman of the Islamic boarding school, secretary, treasurer, supervisor and supervisor of the Islamic boarding school. Research respondents are people or parties who have direct contact with Islamic boarding school administrators taken from 17 Islamic boarding schools and each Islamic boarding school consists of 5 people, namely the Head of the Foundation, Secretary, Treasurer, Supervisor and Trustees, so using the Slovin formula the number of respondents is 76 respondents. .

#### 3.3 Data collection technique

The data collection technique in this research is to use a questionnaire with a questionnaire or scale type of instrument. A scale is a measurement of quantitative data that is used to measure the intensity, direction, level, or potential of a variable construct (Neuman, 2015). So respondents only need to provide checklist marks on the alternative answers provided. The variables for measuring education, reporting behavior and perceptions of accounting standards use a Likert scale, while the accountability variable for Islamic boarding school financial reporting uses the Guttman scale.

#### 3.4 Variable Measurement

According to Sugiyono (2013: 132) there are various attitude scales that can be used for research, namely: Likert scale, Gutman scale, Senabtic Deferential Scale and Scale. In this research, the author uses a Likert scale to measure the variables to be measured, which are translated into variable indicators, then the indicators are used as a starting point in compiling instrument points in the form of questions. The answers to each instrument using a Likert scale have a gradation from very positive to negative, including:

#### 3.5 Data analysis technique

In this research, multiple linear regression analysis is used where there is one dependent variable which is explained by three independent variables. So the linear regression model is with the formula:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \epsilon$$

Y	=Islamic Boarding School Financial Reporting Accountability
$\beta_0$	=Beta
$\beta$	= Regression Coefficient

X1	=Education
X2	=Reporting behavior
X3	=Perceptions of accounting standards
$\epsilon$	= Nuisance Variable

## 4. DISCUSSION

### 4.1 Classic assumption test

#### 1. Normality test

**Table 1.** Normality Test Results of Statistical Analysis Using the Kolmogrov Smirnov Test

One-Sample Kolmogorov-Smirnov Test			Unstandardized Residuals
N			76
Normal Parameters, b	Mean	.0000000	
	Std. Deviation	3.69081978	
Most Extreme Differences	Absolute	.118	
	Positive	.075	
	Negative	-.063	
Kolmogorov-Smirnov			.572
Asymp. Sig. (2-tailed)			.755
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			

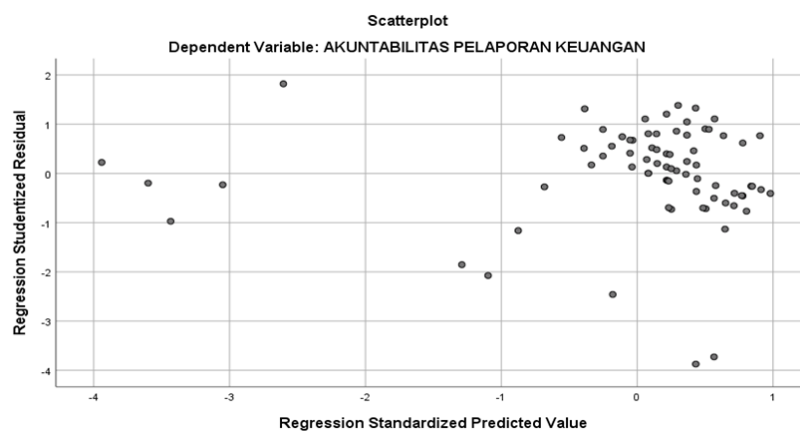
Source: research results, data processed in 2023

Based on Table 1, it can be seen that the asymp.sig value is  $0.899 > 0.05$  so it can be concluded that the data is normally distributed.

#### 2. Heteroscedastic Test

An important assumption of the classical linear regression model is that the disturbances that appear in the regression are homoscedastic, that is, all disturbances have the same variance. Heteroscedasticity test results can be seen in the following table:

**Table 2.** Heteroscedasticity Test



Source: research results, data processed in 2023

Based on table 2, it can be seen that the probability value is greater than 0.05, thus the variables proposed in the research do not have heteroscedasticity.

### 3. Multicollinearity Test

The multicollinearity test aims to find out whether in the regression model there is a correlation between the independent variables. A good regression model should have no correlation between independent variables. To determine whether there is multicollinearity or not, it can be seen from the Variance Inflation Factor (VIF) and tolerance ( $\alpha$ ) values.

**Table 3.** Multicollinearity Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,287	4,652		,062	,951		
	Education	,523	,242	,294	2,164	,034	,355	2,814
	Reporting Behavior	,300	,134	,204	2,233	,029	,790	1,265
	Perception of Accounting Standards	,554	,216	,349	2,566	,012	,356	2,809

a. Dependent Variable: Financial Reporting Accountability

Source: research results, data processed in 2023

Based on table 3, it can be concluded that there is no multicollinearity between the independent variables in the regression model, where the results of the value calculation show that the tolerance value is  $> 0.10$  or the VIF value is  $< 10$ , so there is no multicollinearity.

### 4. Multiple Linear Regression Test

**Table 4** Multiple Linear Regression Results

Variable	B	Tcount	Table	Sig t	Information
(Constant)	0.287		1,666		
Education	0.523	2,164		0.034	Significant
Reporting Behavior	0.300	2,233		0.029	Significant
Perception of Accounting Standards	0.554	2,566		0.012	Significant
Adjusted R Square	0.527				

Source: research results, data processed in 2023

Based on table 5 above, multiple linear regression calculations using the SPSS version 26.0 for Windows program obtained the following results:

$$Y = 0.287 + 0.523X_1 + 0.300X_2 + 0.554X_3$$

#### 1. Constant = 0.287

This means that if there are no education variables, leadership behavior, and perceptions of accounting standards, which influence financial reporting accountability, then financial reporting accountability success is 0.287 units.

#### 2. $\beta_1 = 0.523$

This means that if the Education variable increases by one unit, financial reporting accountability will increase by 0.523 assuming the other independent variables remain constant.

#### 3. $\beta_2 = 0.369$

This means that if the reporting behavior variable increases by one unit, financial reporting accountability will increase by 0.369 assuming other independent variables remain constant.

#### 4. $\beta_3 = 0.554$

This means that if the Perception of Accounting Standards variable increases by one unit, financial reporting accountability will increase by 0.554 assuming the other independent variables remain constant.

## 5. HYPOTHESIS TESTING RESULTS

### 5.1 t Test Results (Partial Test)

Based on table 5 above, it can be seen that the results of the significance test show that there is a probability value of  $0.034 < 0.05$ . This value can prove that H1 is accepted, which means that education has a positive effect on financial reporting accountability. There is a probability value of  $0.369 < 0.05$ . This value can prove that H2 is accepted, which means that reporting behavior has a positive effect on financial reporting accountability. The results of the significance test show that there is a probability value of  $0.554 < 0.05$ . This value can prove that H3 is accepted, which means that perceptions of accounting standards have a positive effect on financial reporting accountability.

### 5.2 Correlation Coefficient (R)

**Table 5** Results of Correlation Coefficient Analysis

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.726a	.527	.507	3,767
a. Predictors: (Constant), perception of accounting standards, reporting behavior				

Source: research results, data processed in 2023

Based on Table 5 above, it can be seen that the correlation coefficient (R) value is 0.726, indicating that the relationship between education, reporting behavior and perceptions of accounting standards on financial reporting accountability is 72.6%, so it can be concluded that the relationship is strong.

### 5.3 Coefficient of Determination (R<sup>2</sup>).

Based on table 5, it shows that the coefficient of determination (Adjusted R<sup>2</sup>) = 0.507, meaning that the variables Education, Reporting Behavior, and Perception of Accounting Standards together influence the Financial Reporting Accountability variable by 50%. The remaining 50% is influenced by other variables not included in the model. study.

## 6. CONCLUSION

Based on the discussion that has been described, it can be concluded as follows:

1. Education has a positive and significant effect on the financial reporting accountability of Islamic boarding schools in Lhokseumawe City.
2. Reporting behavior has a positive and significant effect on the financial reporting accountability of Islamic boarding schools in Lhokseumawe City.
3. Perceptions of accounting standards have a positive and significant effect on the financial reporting accountability of Islamic boarding schools in Lhokseumawe City.

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