

Pondok Pesantren's Transformational Leadership Analysis of the Financial Reporting Company's Accountability

Ali Hardana

Universitas Islam Negeri Syekh Ali Hasan Ahmad Addary Padangsidempuan, Sumatera Utara

hardanaali53@gmail.com



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Abstract

Purpose: It is not possible to evaluate the accountability of Islamic boarding schools in terms of openness as ideal, efficient, or successful. The question that arises is whether transformational leadership and trust affect the accountability of Darul Istiqomah Hutapadang Islamic Boarding School's financial reports. This study sought to ascertain how transformational leadership and trust affect financial report accountability at Darul Istiqomah Hutapadang Islamic Boarding School.

Methodology/approach: The research method used in this study was to use quantitative methods with multiple linear regression analysis using descriptive statistics, validity test, reliability test, normality test, classical assumption test, multicollinearity test, heteroscedasticity test, hypothesis test and multiple linear regression analysis test to obtain the results of the study used the SPSS version 26 application, the data used in this study were primary data obtained directly from the answers of 30 respondents who were teachers and staff of the Islamic boarding school office.

Results: The findings indicate that while transformational leadership has a largely negative impact on accountability, the trust variable has a partially positive impact. Accountability is simultaneously influenced by both transformative leadership and trust.

Limitations: Ownership structure and ownership has no relationship with debt policy

Contribution: Ayu Lestari Indri (2022) The study's findings show that dividend policy, domestic institutional ownership, and foreign institutional ownership all significantly and favorably affect firm value. The effect of foreign institutional ownership on dividend policies is substantial and detrimental. Domestic institutional ownership has no impact on dividend policy. Foreign Institutional Ownership of Firm Value cannot be mediated by Dividend Policy as an intervening variable. Dividend Policy cannot mediate Domestic Institutional Ownership of Firm Value as an intervening variable.

Keywords: *Financial Statement Accountability, Transformational Leadership, Trust*

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1. Introduction

Indonesia is one of the countries that has the largest Muslim population in the world, so many religious organizations have been formed in Indonesia, one of which is organizations related to the Islamic religion, which are generally called Islamic boarding schools. This organization is an institution or collection of several individuals who have certain goals and work together to achieve non-commercial goals, without any attention to things that are seeking profit or gain (Novi Santi, 2019).

The organization also needs financial report information. Financial reports are produced for specific purposes which are prepared and presented by the organization, namely providing information about financial position, performance, cash flow and other information that is useful for users of financial reports in order to make economic decisions (Abdul Nasser Hasibuan, dkk, 2020). The phenomenon found by researchers is related to the accountability of Islamic boarding schools in terms of transparency which cannot yet be assessed as maximal, efficient and effective (Windari, A. Hardana 2023).

Propensity to trust refers to how likely a particular worker is to trust a leader. Some people are more likely to believe that other people are trustworthy. Those who carefully document every appointment or conversation with supervisors, they do not have a very high tendency to trust, and they may not listen to a leader's words. Those who argue that most people are basically honest and forthright will be more likely to look for evidence that their leaders have behaved in a trustworthy manner (Windari, 2023).

Financial reports at Islamic boarding schools in terms of transparency have not been maximized, because only the administrators know about them, they are not published to all parties at the Islamic boarding school. It can be seen that the performance of Islamic boarding school administrators has not been transparent and accountable regarding financial reports (A. Hardana, 2018, 2022; A. Hardana & Damisa, 2022;Hasibuan. L, dkk, 2023).

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Accountability in Islamic boarding schools in terms of financial transparency cannot yet be assessed as optimal, it is not yet efficient and effective (Hardana. A & Damisa. A, 2022; Hasibuan. A. N, 2022; M. I & Hasibuan. A.N, 2022). This can be seen from one of the factors of accountability, namely the performance of transformational leadership in Islamic boarding schools. In this case, it relates to finances which are not yet transparent and are still only known by the management, they are not made public to all parties in the Islamic boarding school (Hardana, A, 2023; Nofinawati. N, 2022). In an interview with one of the deputy principals at the Islamic boarding school, Mr. Ahmad said that there is still a lack of trust between the leadership and the teaching staff at the Islamic boarding school.

As at the end of the month, the remaining financial balance of the Islamic boarding school is not published. Most of the financial management in Islamic boarding schools is still manual, not yet modern, such as financial recording using a computer system. The form of financial reports in Islamic boarding schools is also still simple, this is because the administrators' understanding of computerized systems is still minimal, and the age of the administrators is also a factor in how financial management in Islamic boarding schools is still manual (Hardana, A. 2022).

Islamic boarding schools are public entities where Islamic spiritual values are developed and these spiritual values often cannot be reconciled with other materialistic values that can exist in other accounting reporting entities such as companies or other public sector entities such as governments or hospitals. The existence of Islamic boarding schools as non-formal educational institutions cannot be separated from the history of Islam in Indonesia. As an educational institution, Islamic boarding schools are institutions that spread Islamic da'wah both on the coast and in rural areas. Islamic boarding schools have an important contribution in participating in educating the nation. The large number of Islamic boarding schools in Indonesia, as well as the large number of students in each Islamic boarding school, make this institution worthy of consideration in relation to nation building in the fields of education and morals (A. N. Hasibuan, 2019).

By considering religious education as the substance of Islamic boarding school educational functions, leadership in Islamic boarding schools is more likely to be approached with the concept of transformational leadership. In Conger's view, transformational leadership prioritizes a leader's self-authority, which is demonstrated by a high sense of responsibility towards his subordinates. The

sensitivity and closeness of transformational leaders to their subordinates is due to the leader's personal authority to foster trust and proactive attitudes in their subordinates (Windari. W, 2019).

2. Literature review

Accountability is the obligation of the fiduciary to provide accountability, present, report and disclose all activities and actions for which they are responsible to the fiduciary who has the right and authority to demand that accountability. Accountability is a basic requirement to prevent abuse of power and to ensure that power is directed to achieve broader national goals with the highest levels of efficiency, effectiveness, honesty and wisdom (Erika Revida, 2021). Accountability is the provision of information and disclosure of financial activities and performance to interested parties. Accountability in financial reports is responsibility regarding financial integrity, disclosure, and compliance with laws and regulations. The targets of this accountability are financial reports and applicable laws and regulations covering the receipt, storage and expenditure of money by government agencies (Wahyuddin Darmalaksana, 2018).

Accounting according to Islam is based on the principles of justice, truth and accountability. In a form of accounting that exudes the values of truth, justice and accountability, it is very important, because accounting information has the power to influence someone's thinking, decision making and actions (Zakaria Batubara, 2019). Trust according to the Big Indonesian Dictionary is an assumption or belief that something that is believed in is true, hope and belief in honesty, goodness, and so on. (Meyti Qadratillah, dkk, 2011). The definition of trust is a general trust or intention of trust that another party can be trusted or the availability of a party to be sensitive to the actions of another party. Beliefs are descriptive thoughts held by someone about something (Sunarti, 2006).

Trust is the main and first principle in leadership, because without trust everything will not run smoothly. In the organizational realm, trust is the most important factor that is a predictor of how strong employee commitment and teamwork is. In a social context, a person's level of trust in other people they trust will have a big impact on the decision-making process, where the decisions they will take are based on the options of other people they trust rather than people they don't trust (Nikmahtul Maulidiyah, 2020).

From this definition it can be said that trust is the trust given by one party to another party in carrying out a transactional relationship, based on the belief that the person they trust will carry out all their obligations fairly and as expected. The leader is the perpetrator of the elements contained in leadership, namely the existence of power, influence, strength, and the holder of primary responsibility for all activities carried out by his subordinates (Uswatun Khasanah, 2018). At the same time, transformational leadership is understood as a leader who continuously makes changes to improve the organization. This leadership model does not only rely on charisma, but also empowers employees to carry out their leadership functions (Ariyana Yuni Asmah, 2019).

Transformational leadership is a leader who tries to inspire his subordinates to prioritize the interests of many people rather than their own interests, and the person concerned has the ability to influence people or groups to achieve common goals (Temen Koesmono, 2016). Apart from that, leaders are also required to have a high commitment to what has become their policy, because with high commitment there will be a high sense of ownership of the organization they lead, and they will try to maintain and develop it (Mas'ud Said). A hypothesis is a logically suspected relationship between two or more variables that can be tested empirically. As a temporary conclusion from this research, the hypotheses formulated in this research are:

- a) There is an influence of Trust in the Accountability of the Financial Reports of the Darul Istiqomah Hutapadang Islamic Boarding School.
- b) There is no influence of Transformational Leadership on the Accountability of the Financial Reports of the Darul Istiqomah Hutapadang Islamic Boarding School.
- c) There is an influence of Trust and Transformational Leadership on the Financial Report Accountability of the Darul Istiqomah Hutapadang Islamic Boarding School

3. Methodology

This research was conducted at the Darul Istiqomah Islamic boarding school. The time required for research is from October 2021 to October 2022. This research is a field study using quantitative methods. Quantitative research methods are used to test certain theories by examining the relationships between variables (Juliansyah Noor, 2012). Population is all the objects that will be the target of researchers, because population is very important in research, because from these 30 populations researchers can determine the data needed. The sampling technique in this research is a saturated sample where there are criteria for sampling by this research. The samples taken in this research were 30 with all elements examined (Siregar & Hardana, 2022).

Data analysis techniques carried out by researchers are data analysis techniques in the form of:

- a) Descriptive Statistics or Descriptive Analysis is a research model that attempts to describe and interpret objects according to what they are. With descriptive analysis, it is possible to establish relationships between variables, test hypotheses, develop generalizations, and develop theories that have universal validity,
- b) Validity or Validity Test is carried out to measure whether a questionnaire is valid or not. An item is said to be valid if the statement in the questionnaire is able to express something that will be measured by the questionnaire. The data is said to be valid if the correlation between the score of each question item and the total score for each construct is significant at 0.05 or 0.01, then the question is said to be valid.
- c) Reliability Test or Reliability test is intended to measure how much a measurement measures stably or consistently. An instrument is trusted if the respondent's answers to questions are consistent or stable over time. This test was carried out using the Cronbach's alpha coefficient. The criteria for a research instrument are said to be reliable if Cronbach's Alpha is > 0.60 ,
- d) Normality Test or Normality test method is to use graphic analysis and statistical tests. Testing normality with graphic analysis can be done by looking at the histogram graph and normal P-Plot. For histogram graphs, the basis for decision making is that if the histogram graph does not skew left or right, then the research data is normally distributed, and vice versa. Meanwhile, a normal P-Plot is if the data spreads around the diagonal line and follows the direction of the diagonal line, then the regression model meets the normality assumption. Meanwhile, the way to test normality with statistical tests is the Kolmogorov-Smirnov test with the criterion if the sig value. or probability > 0.05 then the data is normally distributed, and if the sig. or probability < 0.05 then the data is not normally distributed.
- e) The Classical Assumption Test or Multicollinearity Test is used to determine whether there is a strong correlation between the independent variables included in forming the model. To detect whether the linear regression model experiences multicollinearity, it can be checked using the Variance Inflation Factor (VIF) and Tolerance Value. The limit of the Tolerance Value is > 0.10 from the Variance Inflation Factor (VIF) < 10 . [10]. And the Heteroscedasticity Test can be carried out using the scatter plot method by plotting the ZPRED value (predicted value) with SREID (residual value). A good model is obtained if there is no particular pattern on the graph, such as gathering in the middle, narrowing then widening or vice versa widening then narrowing.
- f) Hypothesis Testing The purpose of hypothesis testing is to establish a basis so that you can collect evidence in the form of data in determining a decision whether to reject or accept the truth of the statement or assumption that has been made. Hypothesis testing consists of several tests, namely the t test and F test.
- g) The coefficient of determination test or Coefficient of Determination is used to measure how far the model's ability is to explain variations in the dependent variable. The coefficient of determination value is between 0 and 1. A small R^2 value means that the ability of the independent variables to explain variations in the dependent variable is very limited. A value close to one means that the independent variables provide almost all the information needed to predict variations in the dependent variable. As well as
- h) The multiple regression test is about the dependence of the dependent variable (dependent variable) on one or more independent variables (independent variables) with the aim of estimating or predicting the population average or average value of the dependent variable based on the known value of the independent variable.

4. Result and discussion

This research aims to determine the influence of trust and transformational leadership on the financial report accountability of the Darul Istiqomah Hutapadang Islamic Boarding School. The independent variables in this research are trust (X1) and transformational leadership (X2) and the dependent variable is accountability (X3).

4.1 Descriptive Statistics

Table 1. Descriptive Statistical Analysis Test Results

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|----|---------|---------|-------|----------------|
| Trust | 30 | 18 | 30 | 24.83 | 3.163 |
| Leadership | 30 | 12 | 30 | 24.33 | 3.854 |
| Accountability | 30 | 18 | 30 | 25.90 | 3.033 |
| Valid N (listwise) | 30 | | | | |

Source: SPSS Data Management Results Version 26, 2023.

The results of the descriptive statistical analysis test in the table above explain that the Trust variable with a total of 30 data (N) has the lowest value of 18, the highest value of 30 and an average value of 24.83 and a standard deviation value of 3.163

The Leadership variable with a total of 30 data (N) has the lowest value of 12, the highest value of 30 and an average value of 24.33 and a standard deviation value of 3.854.

The Accountability variable with a total of 30 data (N) has the lowest value of 18, the highest value of 30 and an average value of 25.90 and a standard deviation value of 3.033.

4.2 Reliability Test

Table 2. Reliability Test Results

| Variable | Cronbach's Alpha | Provision | Information |
|----------------|------------------|---|-------------|
| Trust | 0,924 | The instrument is reliable if Cronbach's Alpha is > 0.6 | Reliable |
| Leadership | 0,857 | | Reliable |
| Accountability | 0,897 | | Reliable |

Source: SPSS Data Management Results Version 26, 2023.

From the results of the reliability test in the table above, it was concluded that the reliability test results for the Trust variable (X1) obtained a Cronbach alpha value of $0.924 > 0.6$ so that the Trust variable was declared reliable and acceptable. Furthermore, for the Leadership variable (X2) Cronbach alpha is $0.857 > 0.6$ so that the Leadership variable is declared reliable and acceptable. Furthermore, Cronbach alpha for the Accountability variable (Y) is $0.897 > 0.6$ so that the variable of interest is declared reliable and acceptable.

4.3 Normality Test

Table 3. Normality Test

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardize d Residual |
|----------------------------------|----------------|-----------------------------|
| N | | 30 |
| Normal Parameters ^{a,b} | Mean | ,0000000 |
| | Std. Deviation | 2,14595357 |
| Most Extreme Differences | Absolute | ,135 |

| | | |
|------------------------|----------|-------------------|
| | Positive | ,098 |
| | Negative | -,135 |
| Test Statistic | | ,135 |
| Asymp. Sig. (2-tailed) | | ,171 ^c |

- Test distribution is Normal.
- Calculated from data.
- Lilliefors Significance Correction.

Source: SPSS Data Management Results Version 26, 2023.

Based on the normality test results in the table above, it can be stated that the significance value is 0.171. The significance value is greater than 0.1 ($0.171 > 0.1$). So it can be concluded that the residual value is normally distributed.

4.4 Classic Assumption Test

4.4.1 Multicollinearity Test

Table 4. Multicollinearity test results

| Coefficients ^a | | | |
|---------------------------|------------------|-------------------------|-------|
| Model | | Collinearity Statistics | |
| | | Tolerance | VIF |
| 1 | (Constant) | | |
| | Kepercayaan(X1) | ,507 | 1,973 |
| | Kepemimpinan(X2) | ,507 | 1,973 |

a. Dependent Variable: Akuntabilitas(Y)

Source: SPSS Data Management Results Version 26, 2023.

The results of the multicollinearity test in the table above show that the tolerance value for the Trust variable (X1) is 0.507 and the tolerance value for the Leadership variable (X2) is 0.507. So it can be concluded that the tolerance value of these two variables is more than 0.1.

The VIF value of the Trust variable (X1) is $1.973 < 0.1$. The VIF value of the Leadership variable is $1.973 < 0.1$. So it can be concluded that the VIF value of the two variables above is more than < 0.1 .

Based on this assessment, it can be concluded that there is no multicollinearity between Trust and Leadership.

4.4.2 Heterodasticity Test

Table 5 Heteroscedasticity Test Results

| Correlations | | | | | |
|----------------|-------------------------|-------------------------|-------------|--------------|-------------------------|
| | | | Kepercayaan | Kepemimpinan | Unstandardized Residual |
| Spearman's rho | Kepercayaan | Correlation Coefficient | 1,000 | ,743** | ,207 |
| | | Sig. (2-tailed) | . | ,000 | ,272 |
| | | N | 30 | 30 | 30 |
| | Kepemimpinan | Correlation Coefficient | ,743** | 1,000 | ,126 |
| | | Sig. (2-tailed) | ,000 | . | ,506 |
| | | N | 30 | 30 | 30 |
| | Unstandardized Residual | Correlation Coefficient | ,207 | ,126 | 1,000 |
| | | Sig. (2-tailed) | ,272 | ,506 | . |
| | | N | 30 | 30 | 30 |

** . Correlation is significant at the 0.01 level (2-tailed).

Source: SPSS Data Management Results Version 26, 2023.

From the results above, the significant value of Trust value Sig. (2-tailed) Trust (0.272) > 0.1. The significant value of Sig Leadership. (2-tailed) Leadership (0.506) > 0.1, so it can be concluded that trust and leadership indicate that there is no heteroscedasticity in this research.

4.5 Hypothesis Testing

Table. 6 Determination Coefficient Test Results (R²)

| Model Summary | | | | |
|---------------|-------------------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .791 ^a | .626 | .597 | 2.776394 |

a. Predictors: (Constant), Kepemimpinan, Kepercayaan

Source: SPSS Data Management Results Version 26, 2023.

The obtained (R Square) was 0.626 or (62.6%) meaning that the variables of trust and leadership were able to explain the dependent variable or accountability of 62.6%, while 37.4% was explained by other variables not discussed in this research.

Table. 7 Partial Test Results (t Test)

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. |
|-------|--------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 7.418 | 3.385 | | 2.191 | .038 |
| | Kepercayaan | .580 | .195 | .589 | 2.983 | .006 |
| | Kepemimpinan | .240 | .199 | .238 | 1.204 | .239 |

a. Dependent Variable: Akuntabilitas

Source: SPSS Data Management Results Version 26, 2023

Table. 8 Simultaneous Test Results (F Test)

ANOVA^a

| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1 | Regression | 335.008 | 2 | 167.504 | 21.730 | .000 ^b |
| | Residual | 200.418 | 26 | 7.708 | | |
| | Total | 535.426 | 28 | | | |

a. Dependent Variable: Akuntabilitas

b. Predictors: (Constant), Kepemimpinan, Kepercayaan

Source: SPSS Data Management Results Version 26, 2023

Based on the simultaneous test table (F test) above, it can be explained that the significant value is 0.000 < 0.1, so it can be concluded that there is an influence of trust and leadership on accountability.

4.6 Discussion of Research Results

Based on the simultaneous test table (F test) above, it can be explained that the significant value is 0.000 < 0.1, so it can be concluded that there is an influence of trust and leadership on accountability. Based on the partial test (t test) it can be concluded that there is an influence of trust on accountability. This is due to the high level of stakeholder trust in the accountability of the Darul Istiqomah Hutapadang Islamic boarding school as seen from the financial reports. The results of this research are in accordance with Fety Rochyawati's research which states that there is an influence between trust and financial performance.

Based on the partial test (t test) it can be concluded that there is no influence of leadership on accountability. This is in accordance with Ni Kadek Nyoman's research which states that leadership does not have a positive and significant effect on the accountability of financial reports. The same research by Asri Dwija Putri stated that leadership does not have a positive effect on financial report accountability.

5. Kesimpulan

Based on the results of data analysis and discussion regarding the influence of Trust and Transformational Leadership on the Financial Report Accountability of the Darul Istiqomah Hutapadang Islamic Boarding School, with the analytical method used, namely multiple linear regression, the following conclusions can be drawn: a) There is an influence of Trust on the Accountability of the Islamic Boarding School's Financial Reports Darul Istiqomah Hutapadang Islamic Boarding School, b) There is no influence of Transformational Leadership on the Financial Report Accountability of Darul Istiqomah Hutapadang Islamic Boarding School, c) There is an influence of Trust and Transformational Leadership on the Financial Report Accountability of Darul Istiqomah Hutapadang Islamic Boarding School.

Limitasi dan studi lanjutan

No study covers all aspects. Authors are advised to explain research limitations.

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