

ABSTRAK

ANITA FIRDAUSY, Potret Kesiapan Pondok Pesantren Nurul Cholil Bangkalan Terhadap Penerapan Pedoman Akuntansi Pesantren. Di bawah bimbingan Prof. Dr. H. M. Nizarul Alim, S.E., M.Si., Ak., CA.

Tujuan dari penelitian ini untuk memahami sejauh mana kesiapan Pondok Pesantren Nurul Cholil Bangkalan terhadap penerapan Pedoman Akuntansi Pesantren serta mengetahui faktor-faktor apa saja yang mempengaruhinya. Kesiapan pesantren dinilai menggunakan pemahaman teori *organizational readiness for change* yang terdiri dari tiga aspek kesiapan, yaitu: sumber daya insani, komitmen untuk berubah, dan sarana prasarana. Aspek sarana prasarana meliputi tiga poin penilaian, yaitu: ketersediaan histori keuangan (bukti transaksi), ketersediaan laporan keuangan, dan ketersediaan *management system*. Penelitian ini merupakan jenis penelitian kualitatif dengan pendekatan studi kasus. Analisis data menggunakan analisis deskriptif kualitatif terhadap objek penelitian tata kelola pesantren dan tata kelola keuangan pesantren.

Hasil penelitian menunjukkan bahwa potret kesiapan pesantren Nurul Cholil Bangkalan terhadap penerapan Pedoman Akuntansi Pesantren menggambarkan kondisi pesantren yang secara keseluruhan belum siap untuk melakukan perubahan terhadap pelaporan keuangan pesantren. Hal ini dikarenakan pesantren Nurul Cholil Bangkalan sebagai entitas pelaporan tidak melakukan pelaporan keuangan secara terpusat yang dapat mengakomodasi laporan keuangan dua entitas akuntansi (pondok putra dan pondok putri) yang multi unit. Penilaian kesiapan pada masing-masing entitas akuntansi Pondok Pesantren Nurul Cholil Bangkalan terhadap penerapan Pedoman Akuntansi Pesantren menunjukkan: sumber daya insani pada pondok putra lebih siap dari pondok putri, komitmen untuk berubah pada pondok putra mulai tumbuh sedangkan pondok putri tidak terdapat tanda-tanda komitmen untuk melakukan perubahan, dan sarana prasarana pondok putra cenderung lebih siap dari pondok putri.

Kata Kunci: kesiapan, pondok pesantren, Pondok Pesantren Nurul Cholil Bangkalan, *organizational readiness for change*

ABSTRACT

ANITA FIRDAUSY, *Potrait of Nurul Cholil Bangkalan Boarding School Readiness To The Application of Islamic Boarding School Accounting Guidelines. Under the guidance of Prof. Dr. H. M. Nizarul Alim, S.E., M.Si., Ak., CA..*

The purpose of this study to understand the extent Nurul Cholil Bangkalan Boarding School readiness to the application of Islamic Boarding School Accounting Guidelines and find out what the factors that influence it. Islamic boarding school readiness is assessed using an understanding of organizational readiness for change theory which consists of three aspects of readiness, that is: human resources, commitment to change, and infrastructure. Aspect of infrastructure include three assesment points, that is: avaiability of financial history (transaction evidence), avaiability of financial statements, and avaiability of management systems. This study is a type of qualitatif research with a case study approach. Data analysis using descriptive qualitative analysis of the object of islamic boarding school governance reserach and financial governance of islamic boarding school.

The result of the study showed that the potrait of the Nurul Cholil Bangkalan Boarding School readiness to the application of Islamic Boarding School Accounting Guidelines illustrates the condition of the islamic boarding school as a whole not yet ready to make changes to the financial reporting of islamic boarding school. This is because the Nurul Cholil Bangkalan Boarding School as a reporting entity does not conduct centrally which can accommodate two multi-unit accounting entities (men's cottage and women's cottage). Assessment of readiness in each accounting entity Nurul Cholil Bangkalan Boarding School to the application of Iclamic Boarding School Accounting Guidelines showed that: human resources at the men's cottage are more ready than the women's cottage, commitment for change in the men's cottage began to grow while the women's cottage there was no sign of commitment to make changes, and the infrastrucur of the men's cottage tends to be more ready than women's cottage.

Keywords: *readiness, islamic boarding school, Nurul Cholil Bangkalan Boarding School, organizational readiness for change.*