

## Analysis Of Human Resource Competency On Islamic Boarding School To Financial Management Islamic Boarding School In West Java

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### Abstract

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Employment and finance are two aspects that must be considered and need to be repaired in the management of schools. In Reality, management of Islamic Boarding Schools still use simple management, that caused due to the limited quality the power of man-manager boarding. The formulation of the problem in this research is 1) How is the financial management of Islamic boarding schools in West Java ?. 2) How does the analysis of the competence of the manager of finance boarding against management finance boarding schools in Java West?

The method of research used research qualitative with approach descriptive. Data collection techniques were carried out by giving questionnaires to representatives of 14 Islamic Boarding School in West Java. Analysis of data using analysis of narrative is based on findings that there is.

The results of the discussion of the research: 1) The majority of schools or 92.9% already manage finances with the good , and 7.1% of schools are not managing finances with good. 2) Pondok Islamic Boarding School, who already has human resources competency that good and not suitable, can be seen on the appropriateness of expenses or do not exceed the budget.

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## **INTRODUCTION**

The existence of Islamic Boarding Schools continues to experience growth, at least in quantitative (Yahya, 2015) . The population of Islamic Boarding Schools continues to grow from year to year and have potential very large that quantity boarding schools in West Java reached 4.328 with population of students more than 5 million people (Lugina, 2017) . So that the spread of schools certainly needs managing schools, it was reasonable to consider the role of schools when it became the institution of education solution and substantive.

Employment and finances that two aspects which must be considered and need to be repaired in the management of schools (Sarnoto, 2020). Management of finance will yield information, and sources of man's power are that a role in generating information (Murdayanti & Puruwita, 2019) . So, the competence of human resources of boarding have prominent role in the management of finances schools.

In fact, the management Islamic Boarding Schools still uses simple management. The matter is caused due to the limited quality of the power of man-manager Islamic Boarding School (Niati, Suhardjo, Wijayanti & Hanifah, 2019) . One of the examples there is 33 managers of boarding schools located in Depok, only three managers of finance have the background behind the education of accounting, and the rest is not derived from finance or accounting. Besides that, one of the schools in Sukabumi stated that the schools had not made a budgetary cost for boarding so that expenditure is more substantial than the receipt of funds. In fact, there are still Islamic Boarding Schools that have not made a report on receipt of funds.

Financial Management of Islamic boarding schools can determine the smooth operation of Islamic boarding schools. So, if management is not proper, it will hamper the activities of Islamic Boarding School. Management finances that include planning, organizing, implementing up to scrutiny (Arifin, 2017) . In addition to that, the budget has a role prominent in the planning, control, and evaluation activities are carried cottage boarding because each person responsible

for program activities in schools should carry out activities following the budget that has been determined previously (Murdayanti & Puruwita, 2019).

Based on the theory and facts, it shows that there is a gap between facts and theories. Then , researchers will discuss the related competency manager of finance schools. The title of the research is "Analysis of Human Resources Competency on Islamic Boarding School to Financial Management Islamic Boarding School in West Java." The formulation of the problems research are 1) How is the financial Management of Islamic boarding schools in West Java ?. 2) How does the analysis of the competence of the manager of finance boarding against management finance schools in West Java?

## **LITERATUR REVIEWS**

### **Human Resource Competency of Islamic Boarding School**

Competency Resources Power Man is the ability of a person or individual an organization (institutional) or a system to carry out the functions or authority to achieve its objectives effectively and efficiently. Competence must be viewed as the ability to achieve performance, for clicking - produce outputs (outputs) and results (outcomes) (Ihsanti, 2014) .

Competence in the narrow sense can include aspects of knowledge, skills, attitudes, and behavior of the organization's members. In a broad sense, competence will be related to organizational strategy and understanding of this competency can be combined with soft skills (intuition, the sensitivity of HR), hard skills (knowledge and physical skills of HR), social skills (skills in HR social relations ), and mental skills (showing mental resilience of HR) (Fatimah, 2016).

According to Spencer and Spencer, five competency characteristics affect a person's performance, namely, motives, traits, self-concept, knowledge, and skills. Of the five characteristics of forming the competence, commitment to reaching the goal of living a person (motif) is the most powerful determining the level of mastery of the competence of a person who, in the end, affect its performance (Callista, 2016) .

The efforts to improve HR competencies in one of the Islamic boarding schools are to increase competence in the field of ability in the field of work entailed (Fallah, 2016) . Improvement and development of human resources are essential to do in Islamic Boarding schools to ensure quality graduates were produced by cottage boarding (Haromain, 2013) .

Indicator of the competence of the source power of man according to Hutapea and Nurianna, are as follows (Yuliyanti , 2015):

1. Knowing and understanding the knowledge in their fields, respectively, concerns the duties and responsibilities he replied to in the works.
2. It was knowing the knowledge that is associated with the regulations, procedures, techniques within the company.
3. The ability to be creative.
4. High spirit of work.
5. Must have the ability to plan or to organize.

Some engineering analysis of competencies that can be used among others (Ardiana & Brahmayanti, 2010) :

1. Critical Incident (Event critical) that used to gather and obtain the data about the behavior that is effective or less effective, and associated with the events critical than actual.
2. Repertory grid analysis; Used to identify dimensions that distinguish people who have an excellent performance from people who have less regular performance.
3. Job competency assessment (assessment of competence jobs ).

### **Financial Management of Islamic Boarding Schools**

Manage finances in Islamic Boarding School can be defined as the management of the activities of education associated with efforts to obtain the funds needed by education and how to use the effective and efficient (Priandhika, 2017).

The ability to manage finances cottage boarding school became one indicator that schools have a system to manage that well. The system of budgeting, allocating budgets, and reporting will make boarding more orderly and orderly in managing and allocating any funds held (Norsain ,2017).

The use of budget and finance, from any source, needs to be based on the general principles of financial management as follows (Suharjono, 2019):

1. Save, not luxurious, efficient, and following the needs of technology are required.
2. Must be directed and controlled according to plans, programs/activities.
3. Open and transparent, that everything financial institutions need to be recorded and accounted for along with their use.
4. As far as possible, use the capabilities/results of domestic production to the extent that this is possible.

Mulyono stated that in the general sense of finance, financial management's task could be divided into three phases, namely (Mubin, 2018):

1. Planning financial (budgeting) that the activities of coordinating all sources of power are available to achieve the goals desired by systematically without causing the effects side is detrimental.
2. Implementation of the budgeting, is activities based on the plan and the possibility of going on adjustments if necessary.
3. Evaluation is an evaluation of the achievement of goals.

Manage finances in schools also can include activities as follows (Kartikawati, 2016) :

1. Annual budget planning
2. Budget procurement
3. Budget distribution
4. Budget implementation
5. Financial bookkeeping Financial oversight and accountability

### **RESEARCH METHODS**

The method of research that used is research qualitative with approach descriptive. Stages of research include 1) literature review related to financial Management of Islamic Boarding School from several previous studies; 2) formulation of research problems ; 3) preparation of research methods and instruments; 4) data analysis and 5) drawing conclusions. Mechanical collection of data is done by giving questionnaires to the representatives of 14 schools in Jawa Barat by using a scale Likert, 1 (very not agree), 2 (do not

agree), 3 (quite agree), 4 (agree) to 5 (very agree). Analysis of data using analysis of narrative is based on findings that there is.

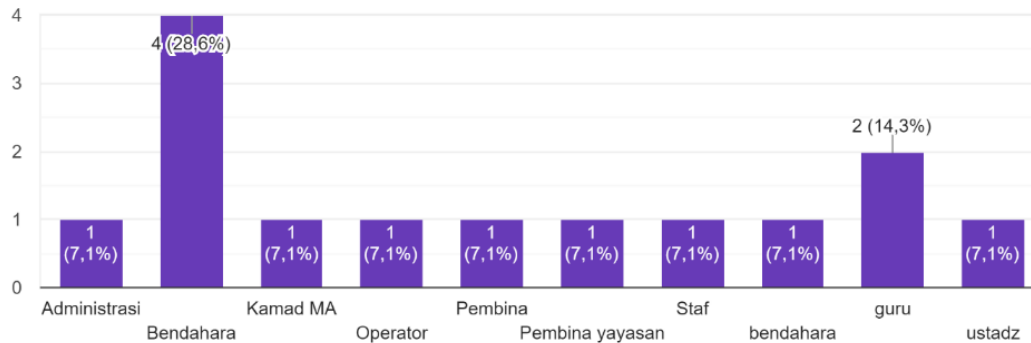
## RESULT AND DISCUSSION

### Islamic Boarding School Management in West Java

The results of this questionnaire filled in by 14

people who came from 10 schools in West Java them are Ponpes Minhajul Haq, Nurul Amanah, Islamic Boarding School Persis Ciganitri, Ponpes Rijalul hikam , Ponpes Dadali Dinillah , PonpesTahfidz Quran Al- Maq, PPTQ Alma Parung Bogor, Yaspi Ponpes Syamsul Ulum Quail Mountain, Darussalam Rajapolah and the last is Assa`adah Islamic Boarding School.

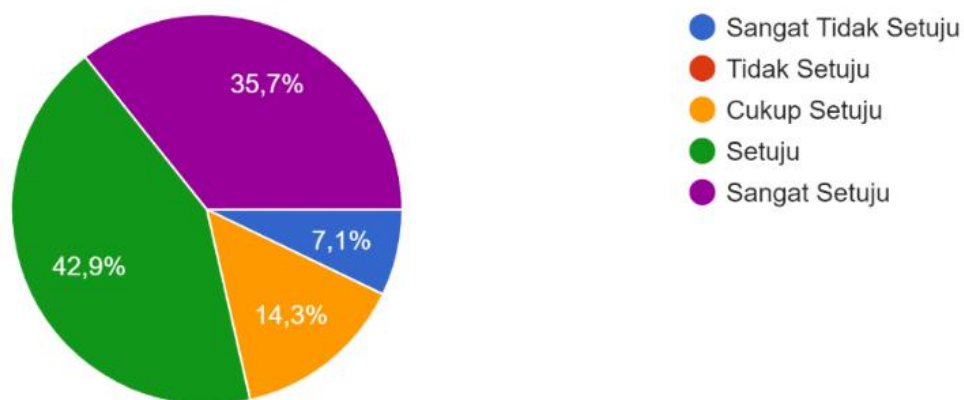
Figure 1. Position of Respondents in Islamic Boarding Schools



Based on the questionnaires from 14 respondents, 35.1% or five respondents served as Treasurer at boarding school, as much as 14.3% or two respondents served

as a teacher and the remaining seven as admin, head of the madrasa, operators, Pembina, Pembina Foundation, staff, and Ustadz.

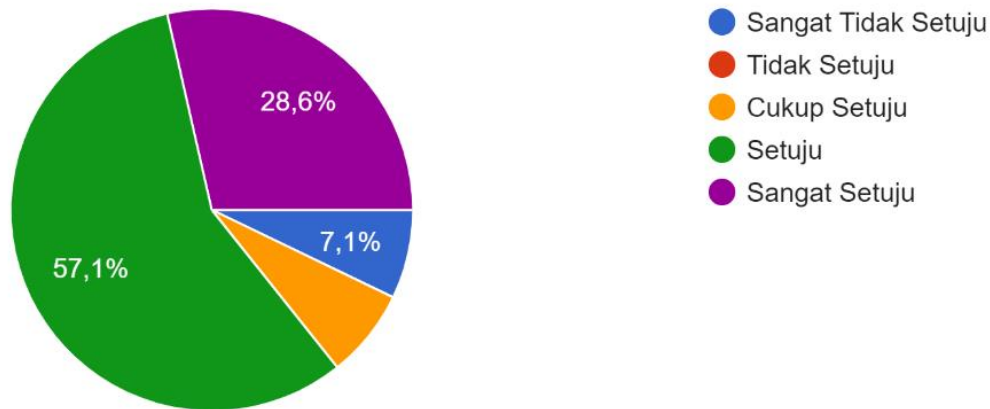
Figure 2. Analysis office and task manager for the determination of wages



Based on the results of the questionnaire from a total of 14 respondents, 35.7% or as many as five respondents who as Islamic Boarding School managers strongly agreed to conduct an analysis of positions and managerial duties in determining wages which could be interpreted that Islamic Boarding School had done this way in determining wages, whereas 42.9% or 6

Respondents agreed, 14.3% or as many as two respondents quite agreed, and 7.1% or as many as one respondent did not agree to do the job analysis and managerial duties to determine wages. Based on these results, almost 90% or the majority of managers have a direction or reference in determining manager's wages.

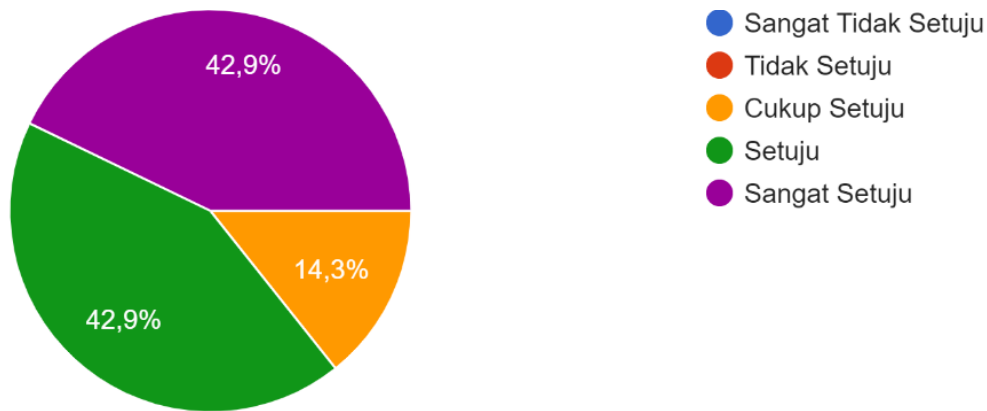
**Figure 3. Budget Cost for Purposes Pesantren**



Based on the results of questionnaires from a total of 14 respondents, 28.6% or as much as four respondents highly agree to make the budget cost for the purpose of boarding school, while 57.1% or as much as eight respondents agree, 7.1% or as much as

one respondent entirely agrees and 7.1 % or as much as one respondent very not agree so that the majority of managers of schools have been doing the planning costs that would be incurred for boarding.

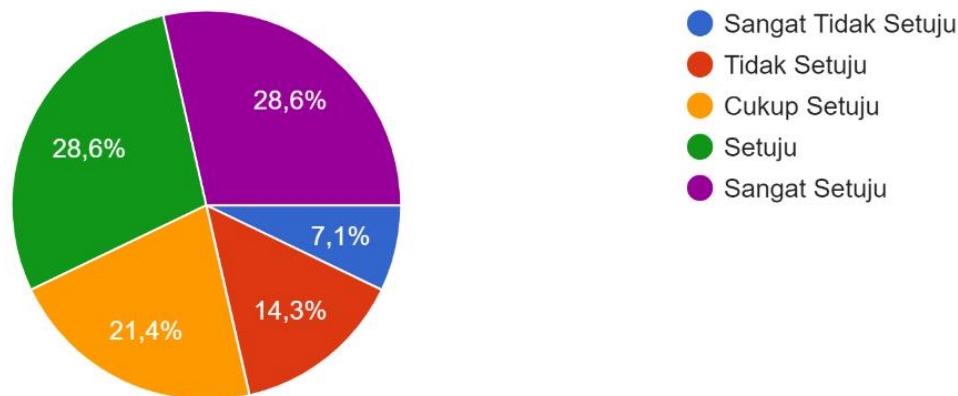
**Figure 4. Planning for the Use of Funds from Revenue Sources**



Based on questionnaires from 14 respondents, 42.9% or six respondents highly agree to conduct planning at every use of the resource admission, 42.9% or as

Much as six respondents agree, and 14.3% or two respondents entirely agree. So it can be said that all Islamic Boarding School make plans for each use of funds so that they can be more controlled and following needs.

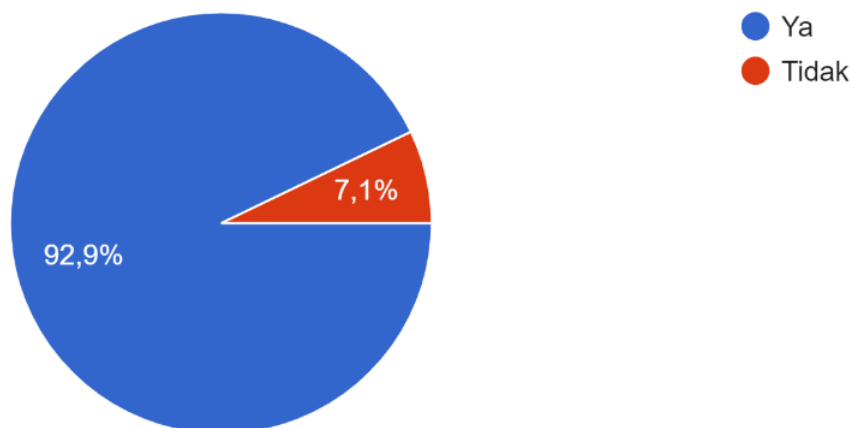
**Figure 5. Revenue Fund More Slightly than spending**



Based on the results of questionnaires from a total of 14 respondents, 28.6% or as much as four respondents very agreed that the acceptance of funding schools more slightly compared with expenditures, 28.6%, or as much as four respondents.

Agree 21.4% or as much as three respondents quite agree 14.3% or two respondents did not agree, and 7.1% or one respondent did not agree. So it can be said that 80% of Islamic Boarding School still lack financial resources because they see the need for managing Islamic Boarding School was great.

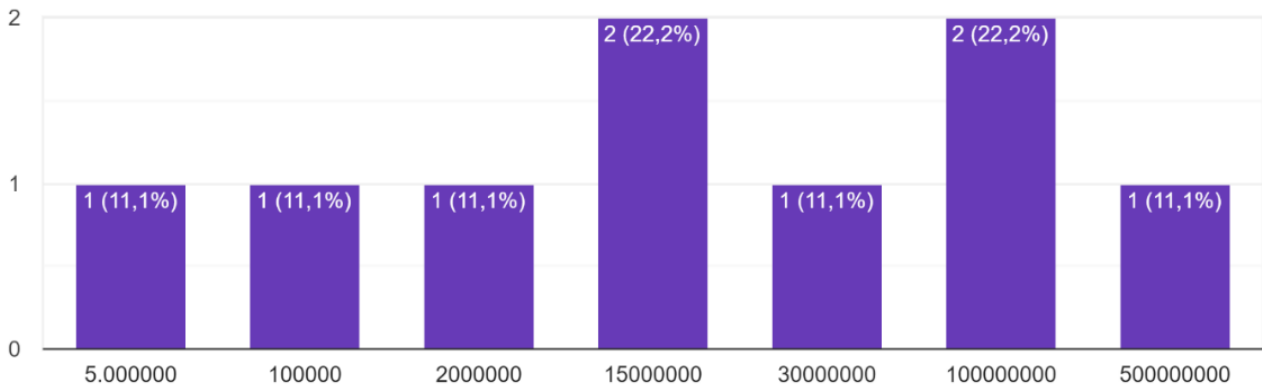
**Figure 6. Recording of Pesantren Management Purposes**



Based on the results of questionnaires from 14 respondents, 92.9% or 13 respondents highly agree to do a recording of the management of the school needed, and 7.1% or one respondent very not agree to do the recording of the management of the school needed. So that the majority of Islamic Boarding

School managers have made plans to meet the needs of Islamic Boarding School while also being used as material for procurement control of Islamic Boarding School needs. However, there are still Islamic Boarding Schools that have not made records, which indicate that Islamic Boarding School has not taken any planning action.

Figure 7. Pesantren Management Fee per Month

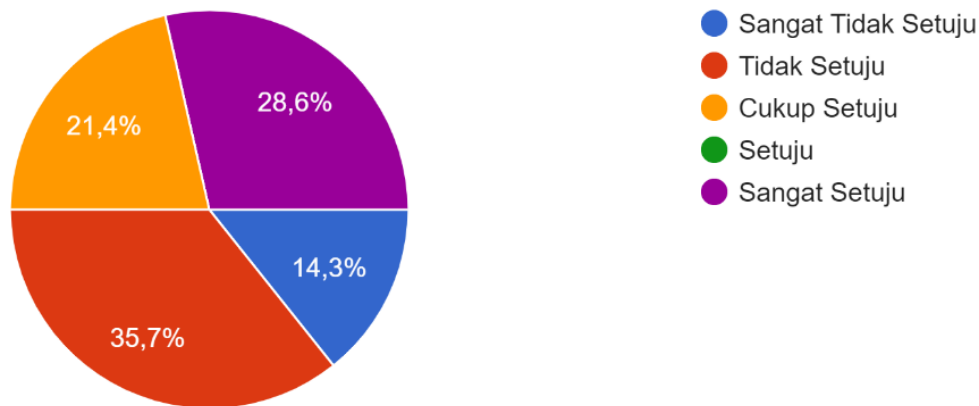


Based on the results of questionnaires from a total of 9 respondents, the cost of management of schools per month highs amounting to Rp 50,000,000, - while the pitch low was amounting to Rp. 200,000. Cost management is issued following the level of needs and the level of the breadth of unit schools that exist—increasingly many units of boarding the cost of managing increasingly large.

With the level of needs and the level of the breadth

Cost management of schools covers the cost of operating the maintenance of schools of unit schools that exist. Increasingly many units of boarding the cost of managing increasingly large. Cost management of schools covers the cost of operating the maintenance of schools.

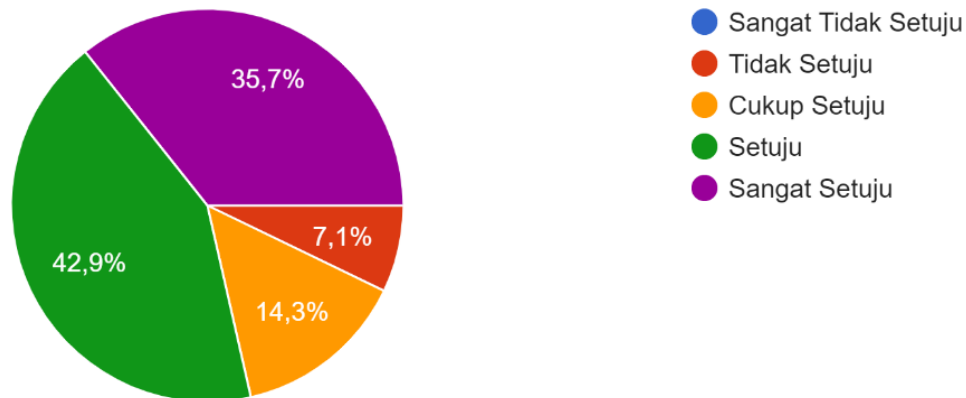
Figure 8. The Cost of Managing Islamic Boarding Schools Exceeds the Budget



Based on the results of questionnaires from a total of 14 respondents, 28.6% or as much as four respondents profoundly disagree cost management schools exceed budget, while 21.4%% or as much as three respondents entirely agree, 35.7% or as much as five respondents did not agree and 14.3% or

Eight respondents do not agree. There are still schools in which expenditure exceeds the budget, which can be caused by planning the budget costs do not correspond to the costs in the field, while more than 50% of schools have been able to plan expenditure following the needs and costs in the field.

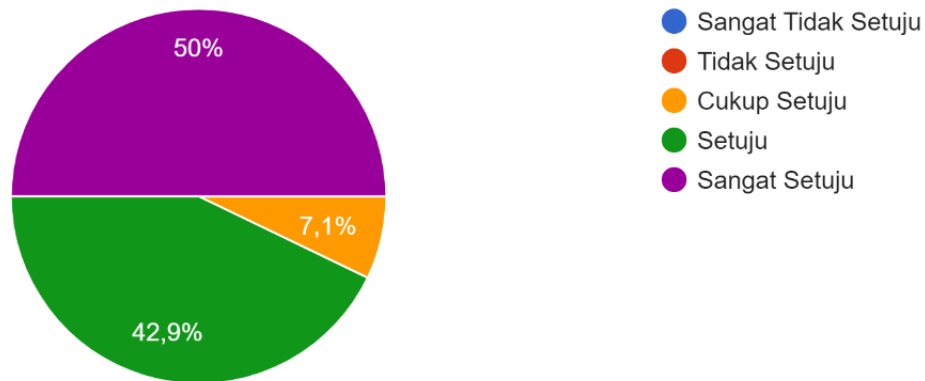
**Figure 9. Record of Expenditures for Pesantren Management Needs**



Based on the questionnaire results from a total of 14 respondents, 35.7% or five respondents strongly agreed to record the expenditure needs for the Management of the Islamic Boarding School. In comparison, 42.9% or six respondents agreed, 14.3% or two respondents quite agreed, 7.1% or 1 of respondents did not agree. So the majority or

more than 70% of schools have been doing recording every transaction provision that relates to the needs of the management of schools that can be recognized are reported finances, but there are some schools more who have not been doing recording that has not been recognized in the statement of financial.

**Figure 10. Evaluation of Every Use of Pesantren Funds**

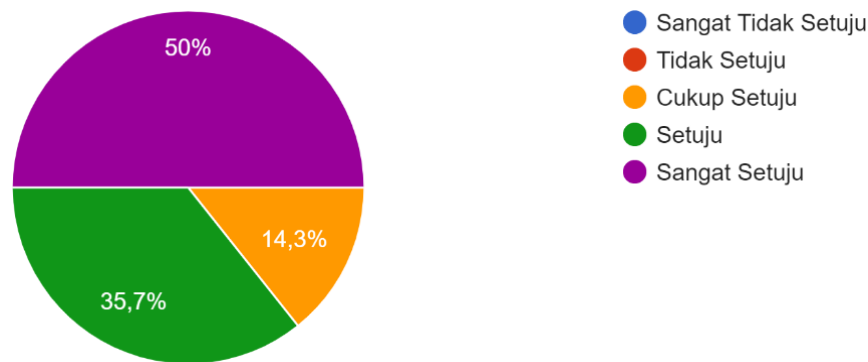


Based on the results of the questionnaire from a total of 14 respondents, 50% or seven respondents strongly agreed to evaluate each use of Islamic Boarding School funds. In comparison, 42.9% or six respondents agreed, and 7.1% or one respondent quite agreed. So it can be said that all Islamic

boarding Schools have conducted evaluations on each use of Islamic Boarding School funds so that they can review expenses that are deviant or not according to the initial planning and not according to needs, other than that the evaluation results can be used as input for the future.



**Figure 11. Audit actions if there is a deviation**



Based on the results of questionnaires from a total of 14 respondents 50% or as much as seven respondents very, agreed that schools do action audit if it occurs deviation, 35.7% or as much as seven respondents agree and 14.3% or two respondents entirely agree. Then it can be said to be almost the entire boarding perform actions further if the case of irregularities. Measures are diverse, ranging from consultation, review and evaluation reports, the evaluation manager Islamic Boarding School reported to the chairman of the Foundation, review the evidence, and recording. Financial management activities in Islamic Boarding School include annual budget planning, budget procurement, budget distribution, budget execution, financial accounting and supervision, and financial accountability (Kartikawati, 2016) .

Based on the results of the questionnaire, the majority of Islamic Boarding School or 92.9% are already managing finances with a good. However, still, some schools have not been doing some planning for expenses schools that result in spending more substantial than the reception.

#### **Analysis of Competence Human Resources Pondok Islamic Boarding School to Manage Financial boarding school in West Java**

Manage finances cottage boarding schools in Java Barat showed that 90% cottage boarding school has been doing management of finance with

Better, although some schools have not to manage finances with either because some have not made a plan to mature. Evidence schools have to manage finance well, and the schools already do planning finances are applied to make the budget cost for each expenditure boarding school, and then perform the procurement until the implementation of the budget, doing bookkeeping finance that generates recording, supervision of financial through the audit and accountability are applied through the making financial statements.

Based on the discussion earlier showed that the management of finances could determine the smoothness of the activity of schools, the management of finance in schools is not separated from the power source of the power of man as a manager so that the competence of resources affects the process of financial Management in Islamic boarding schools.

92.9% of cottage schools already have the competencies that good because the management of schools is already running with the good. Indicator of competence source power that is to know and understand the knowledge in the art each of which concerns the duties and responsibilities he replied in the works, Knowing knowledge which relates to the rule, procedures, techniques within the company, Having the ability to creativity in work, existence of the spirit of the work are high and Have the ability in planning/organizing.

7.1% of cottage boarding has not been coined competence that good, because the Management

of finances schools not run by the well. It is because the manager finance schools have not made a budget or planning of any expenditure or procurement needs boarding up the determination to wage has not been adjusted to the tasks or positions and have not been adjusted to the MSE local so that the expenditure for wages unchanged and exceeded the budget should have been.

Statement at the top shows that the manager's finance has not made plans to mature and controlling spending is still lacking. It can be due to managers not knowing how to manage the finances are good so that it can be rated knowledge manager is still lacking. Knowledge regarding the management of finances in schools makes managing finances is not running with the good.

Based on the indicators of competence source power man, then 7.1 % managing finances cottage boarding yet have an indicator of knowledge and understanding of the art which concerns the duties and responsibilities he replied in the works so that it does not directly have the ability in planning/organizing.

Then it can be concluded the difference between the cottage boarding school, which already has competence tbps that good and not suitable can be seen on the appropriateness of expenses or do not exceed the budget. If competence tbps already well, they tend to know already the concept in managing finances that stems from the planning, analysis of expenditure, procurement until accountability. Nevertheless, that has not had the competence to tend better to immediately do the recording of expenditures, do not make plans up in advance. So that expenditure is higher than the receipt of funds.

## CONCLUSION

Based on the discussion on the above, it can be concluded in the study are:

The majority of Islamic Boarding schools or 92.9% already do managing finances with the good, and 7.1% of schools are not doing some planning for expenses schools that result in spending more substantial than the reception.

Pondok Islamic Boarding School who already has competence tbps that good and not suitable, can be seen on the appropriateness of expenses or

do not exceed the budget. If competence tbps already well, they tend to know already the concept in managing finances that stems from the planning, analysis of expenditure, procurement until accountability. Nevertheless, that has not had the competence to tend better to immediately do the recording of expenditures, do not make plans up in advance. So that expenditure is higher than the receipt of funds.

Recommendations of research are among Pondok Islamic Boarding School should improve the competence tbps manager of boarding schools and provide training finance schools. The researcher can examine the factors that affect the competence of managers of boarding schools and their impact on the management of finances boarding.

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