

THE ROLE OF PARTICIPATORY BUDGETING MANAGEMENT IN REDUCING THE BUDGET SLACK IN AN ISLAMIC EDUCATION INSTITUTION

Ifada Retno Ekaningrum¹, Nor Hadi²

¹ Universitas Wahid Hasyim, Jawa Tengah, Indonesia

¹ IAIN Kudus, Jawa Tengah, Indonesia

*Corresponding Address: ifadaretnoekaningrum@unwahas.ac.id

Received: 12 August 2022 | Approved: 15 November 2022 | Published: 29 December 2022

Abstract: This study aims to explore participatory-based budgeting procedures and their role in reducing budgetary slack in Islamic boarding schools. Using a qualitative approach, the research method was conducted at a pesantren-based madrasah in the City of Kudus involving foundation administrators, school principals, leaders, teachers, and plan participants. Primary and secondary data were collected through interviews, observation, and documentation. The data were then analyzed using descriptive analysis. The findings of this study reveal that budgeting in Islamic boarding schools is based on participatory budgeting. Bottom-up budgeting is done from the lowest unit in the organization. The lower unit is the party with a deeper understanding of the smallest practical problems. Having the same responsibility for preparing the budget, lower units are expected to allocate budget items proportionally. Even though we hope that the participatory pattern will not cause slack, the facts show the potential for budgetary slack. This relaxation occurred because of a conservative attitude to anticipate uncertain conditions.

Keywords: Pesantren-Based Madrasa, Participatory Budgeting, Budget Slack

INTRODUCTION

Participatory budgeting is an interesting topic of debate in both state and private institutions, including pesantren-based educational institutions (Tetriani, 2019). Participatory budgeting is related to how bottom-up budgeting is prepared (Khoiriah & Wiratno, 1970). The reason why it is essential to apply the bottom-up Budget is to engage lower-level leaders. It aims to absorb the aspirations of the lower-level units (Agustianto, 2019). Since the involvement of the lower-level units is pivotal, participatory budgeting is necessary to enhance budget performance (Sujana, 2010). It is because budget participation improves budget performance (Lestari et al., 2022). Agustianto (2019) states that budget participation reduces slack to avoid the deviation between Budget and implementation. Budget slack is a faulty action of the planner and implementer of the Budget due to certain motives, such as taking financial advantage for hidden purposes, estimation errors, or other similar motives (Anggaran et al., n.d.). Due to that reason, budget participation is aimed at avoiding budget slack because there is tiered supervision and a shared responsibility of all members (Agustianto, 2019).

Empirical facts have shown that proper budgeting carried out in a participatory way still needs to be stronger in pesantren-based madrasa education institutions since the operational institutions are based on patriarchal stewardship (Abu Kholish et al., 2022; R & Yulhendri 2020) In general, the budgeting process in pesantren-based madrasas could be better-planned, especially if it is carried out in a participatory manner (Bharata et al., 2021; Nurhamzah et al., 2020). Financial management, budget preparation, and reports must employ proper standards (Abu Kholish et al., 2022; Kaharuddin & Halim, 2013). Being administered traditionally, budget planning needs to classify income and expenses correctly. Expenses are often carried out incidentally according to the needs and motives of the leaders (Humaidi et al., 2018). Suharjono (2019) reveals that the management of pesantren-based schools is based on the leadership style of kiais (venerated teachers of Islam) who own the pesantren. Institutions without goals exist, so survival, growth, and profitability in the future are poorly portrayed (Jayusman, 2021). Madrasas are also less able to determine the performance of institutions because they need evaluation standards (Imron, Moh, 2016). The budget slack often happens since the spending is less known (Nasution, 2016). Expenditure is not based on a budget, and planning documents have yet to become a reference in operations (Lestari et al., 2022).

This study explores participatory-based budgeting procedures and their role in reducing budgetary slack in Islamic boarding schools. Our study was conducted at a pesantren-based madrasa in Kudus City. The study aimed to explore participatory-based budgeting procedures and their role in reducing budgetary slack in a pesantren-based madrasa.

METHODS

Using a qualitative approach, the research method was conducted at a pesantren-based madrasah in the City of Kudus involving foundation administrators, school principals, leaders, teachers, and plan participants. Primary and secondary data were collected through interviews, observation, and documentation. The data were then analyzed using descriptive analysis. Employing a qualitative research design with an inductive approach, this study sought to investigate the participatory budgeting and the budget slack of an Islamic educational institution, a pesantren-based madrasa, in Kudus City. The primary and secondary data were gathered using interviews and documentation. The secondary data were related to budget reports and other data related to budgeting.

Meanwhile, the primary data were interviews with informants related to the budgeting process in schools. The research informants were school principals, leaders, teachers, and students involved in preparing the budgets. The triangulation procedure was administered to ensure the validity of the data. Meanwhile, the data were analyzed using descriptive analysis. The research showcased a new participatory budgeting model due to the connection between participatory budgeting procedures and a patrilineality pesantren culture. Even though it was a pesantren-based madrasa, budget performance could be improved through proper and disciplined planning management, with a relatively small budgetary slack. The study's primary and secondary data were gathered using documentation, interviews, and observations. This study involved school principals, leaders, teachers, and the school planning unit as the research informants. To analyze the data, analytical descriptive procedures were employed.

RESULTS AND DISCUSSIONS

Result

A Brief Description of the Study Site

The pesantren-based madrasa was established on 30 June 2002 (20 *Rabiutsani* in the Islamic calendar). KH initiated the establishment of the madrasa. Ma'ruf Siddiq, Lc. He is a kai highly committed to religious and general education, according to KH. Ma'ruf Siddiq, Muslims have to master both general knowledge and Islamic knowledge. The Islamic generation must have European qualities, the heart of Makkah, and local Indonesian characteristics (Interview with KH. Ma'ruf Siddiq, 2023). He mentions that we must be able to build a nation through education based on religious cultures, such as congregational prayers at the mosque/musholla, reading the Qur'an after evening prayers, and *andap ashore* [humble] behavior towards elders, and so on. Therefore, it inspires

the establishment of religious education to equip students with a character capable of fortifying hostile modernity.

This idea was manifested in the form of establishing a madrasa with a full-day and boarding school system. KH. Ma'ruf Siddiq argues that to educate students into qualified and Islamic human beings; they must learn both general and Islamic knowledge. In addition to honing their cognitive aspects, they must develop their affective skills implemented in their everyday behavior. It is what is taught in the pesantren-based madrasa. In mid-2002, the madrasa was opened with the support of a mosque, six classrooms, student dormitories, and other educational facilities. The madrasa seeks to organize an education system integrating general education with religious knowledge in the full-day and boarding school education system. Therefore, institutionally, the Education Foundation organizes a formal madrasa integrated with the pesantren education system. As an institution based on Nahdlatul Ulama (NU) values, the curriculum development is imbued with Nahdliyyin (NU) values, such as (1) *at-tawassuth* (not extreme); (2) *at-tawazun* (balanced); (3) *al-tasammuh* (tolerance); and (4) *al-tidal* (fair). These fundamental values create an educational pattern that is open, tolerant, multicultural, and adaptive to the development of science and technology.

The Results of Interviews and Observations

According to the results and interviews, although the financial management process still needs to be simplified and comprehensive, the pesantren-based madrasa has already adopted financial management by modern management principles. The pesantren-based madrasa has a legal basis for managing finances. The foundation serves as the manager of the school, while the principal issues a decree as the basis for financial management. The followings are the legal basis for financial management at the pesantren-based madrasa:

1. Foundation Regulation Concerning Financial Management
2. Foundation Regulation Concerning Tariff Structure
3. Principal Regulation Concerning Financial Management

The Foundation Regulation Concerning Financial Management states that one of the principles of preparing budgets is based on participatory budgeting. Therefore, employing the bottom-up Budget, the Budget must be prepared by involving the lowest to the higher units according to the organization's structure. To prepare the Budget in a disciplined way and to ensure the accuracy of the implementation procedure as well as the clarity of authorization, the principal decides to issue the rules as a guideline for preparing the Budget, including:

Table 1. SOP and Documents Related to the Budget Preparation Process

No	Types	Functions
1	SOP for Preparation of the Budget	Procedures that must be followed in the process of preparing the Budget
2	Strategic Plan	The annual work program that must be used as the basis for compiling the work program
3	Unit Budget Form (DIAU)	Working paper to be filled in with programs and finances in each unit
4	Budget Integration Form	Working paper for integrating DIAU by the school planning unit
5	Invitation Letter to Budget Meetings	Letter of Invitations to meetings related to budget preparation
6	DIAU Submission Letter	The proof of DIAU submission from units to the school planning unit
7	Integration Budget Draft	School budget draft as the integration of DIAU before being discussed at the school level for further discussion
8	Budget Submission Letter to the Foundation	The draft school budget, which is the integration of DIAU before being discussed at the school level for further discussion
9	the Foundation Decree concerning the Budget	Decree of the Director of the Foundation concerning the ratification of the school budget (SA)

Source: School Documents

Table 1 above describes data on the budgeting process, Standard Operating Procedures (SOP), forms, or media records for documenting budget preparation at the pesantren-based madrasa. The data were obtained from interviews with informants, namely the principal, leaders, teachers, staff, and the financial planning unit at the madrasa. In addition, interviews with informants and observations were conducted to explore the policies of the foundation and school concerning the stages of the budgeting process and the potential initial interest in carrying out the budget slack. The results of interviews and observations after being reduced are displayed in Table 2 below:

Table 2. Results of Interviews and Observations Related to the Budgeting Process

No	Interview Substances	Informant Opinions
1	Discipline in Use Based on Regulations (Legal Basis) related to the Budget	<ul style="list-style-type: none"> • The school principal makes instructions for the stages of preparing the Budget (schedule), which units must follow • In the instructions, the rules have to be followed during the preparation of the Budget

		<ul style="list-style-type: none"> • Distributing copies of rules related to finance and budgeting and distributing them to each unit
2	The discipline of SOP in the Process of Preparing the Budget	<ul style="list-style-type: none"> • SOP is available to be referred to in preparing the Budget • The head of the unit authorizes DIAU before submission • The preparation of the Budget has referred to the SOP
3	Considerations for Determining Activity Programs at DIAU	<ul style="list-style-type: none"> • Referring to the strategic plan and based on outcomes • Tolerating activities outside the Strategic Plan as long as they have strategic values and academic and institutional values by asking the principal for prior approval
4	The Basis for Scoring in Each Program within DIAU	<ul style="list-style-type: none"> • It refers to a structure • For activities that contain uncertainty, the Budget is increased • Hidden reserves need to be allocated in budgeting items
5	The Potential of Overstate/Understate on Revenue & Costs at DIAU	<ul style="list-style-type: none"> • Overstate is applied to activities with high uncertainty • Hidden reserves need to be allocated • The types and values of income items are close to facts
6	Discipline in the Use/Implementation of the Tariff Structure	<ul style="list-style-type: none"> • Trying to approach the tariff structure, except for activities that contain high uncertainty • Attempting to overstate costs for reserve and caution
7	Deviation Rate between Budget and Realization	<ul style="list-style-type: none"> • Every year a budget needs to be absorbed up to 10-20%, even though activities and programs can be said to be completed.
8	Reasons for Overstating & Understating the Budget	<ul style="list-style-type: none"> • The cost and price of many activities can be calculated differently. • Reserve funds are included for activity items because there are no other items, especially when activities require more time and effort.

Source: The Results of Interviews with the Informants

Table 2 above describes the data on the discipline of the budget planners with the legal basis enforced in the madrasa, such as Foundation and School Financial Regulations, Tariff Structures, the

reasoning of an activity item to be included in the budgeting, and the potential for deviations between budget implementation and the Budget itself. Data were obtained from interviews with informants, namely the principal, leaders, teachers, staff, and the financial planning unit, as well as field observations at the madrasa. Apart from that, interviews with informants were also used to explore data on the foundation and school policy about the potential for budget revision in the current year and budget slack. The results of the interviews after being reduced are displayed in Table 3 below:

Table 3. Results of Budget Revision Policy in the School

No	Interview Substances	Informant Opinions
1	Discipline regarding Rules Related to Budget Revisions	There are rules regarding budget revisions that must be followed by units when submitting ongoing budget revisions
2	Discipline towards Revision Procedures	Revisions must follow the norms and procedures. If not, it will be rejected.
3	Reasons for Revisions	Price changes only appear in the middle of the Budget. There are important items that have yet to be covered in the Budget.
4	Revision Allowance	Loose, based on solid reasoning
5	The Proportion between Revision and Budget	Not regulated
6	The Amount of Remaining Budget	between 10%-20%
7	Assumptions about Budget Slack	Can be done to cover new activities or activities that need extra Budget
8	Impact of Budget Slack on Organizational Performance	The Budget is not appropriate as a reference and evaluation of performance

Source: The Results of Interviews with the Informants

Table 3 above describes the data on the discipline of budget planners regarding revision rules and techniques or steps for revising the ongoing Budget, the reasons for the revision, perceptions, and the impact of the Budget on the evaluation and performance of the school budget. The data reveals that, if managed in a modern and professional manner, a pesantren-based madrasa can produce accurate financial management with predictive value for the future.

Discussion

Participatory-Based Budgeting Management in the Pesantren-Based Madrasa

Despite being a pesantren-based educational institution, the financial management and budgeting operations try to comply with modern management principles. In the madrasa, the principle of preparing the Budget employs participatory budgeting. The bottom-up Budget is prepared by

involving and paying attention to the aspirations from below. Bureaucratic governance is organized by considering proper management principles, job descriptions, authorization systems, and established standard operating procedures. Thus, the work assignments and responsibilities are clear (see Table 1). KH. Ma'ruf Siddiq argues that "regarding how to budget, the school pays attention to suggestions from below, as a form of aspiration so that requests meet needs." Therefore, the preparation of the Budget must comply with the principles of the foundation's Budget, namely: (1) be transparent; (2) be accountable; (3) have integrity; (4) nurturing; (5) progressive; and (6) participatory. Based on this participatory principle, all elements make the Budget collaboratively. The madrasa implemented the Budget together to achieve its blessing and prosperity.

The foundation determines the budget process by issuing Foundation Regulation Concerning Financial Management, that are then operationally followed up with the Principal Regulation Concerning Financial Management. These two rules are the basis for managing finances in the madrasa, including budgeting and budget revisions. Meanwhile, to direct the annual activity program, the Foundation, and School Strategic Planning are created to formulate activity items in the budgeting. The Budget is prepared in a participatory manner. The proposed list of activities and finances in the Budget is based on submissions from all units. The school planning unit finally integrates it as a draft budget.

For this reason, to ensure the implementation of the Budget, the followings are stipulated: (1) Planning Guidebook; (2) SOP, which regulates the procedures for preparing the Budget and budget schedule; (3) standard letter form related to budgeting; (4) DIAU, which is a form for recording proposals from the units (5) forms or budget standards; (6) forms of meeting minutes, and others. These forms are used as a reference in the financial planning activities as a budget plan in each unit. The Guidebook explains that based on the leadership meeting, the school planning unit makes a budget schedule that starts every February of the current year. The Budget must be completed in October to prepare next year's Budget. For more details, the direction of the participatory Budget for the madrasa is explained in Figure 1 below:

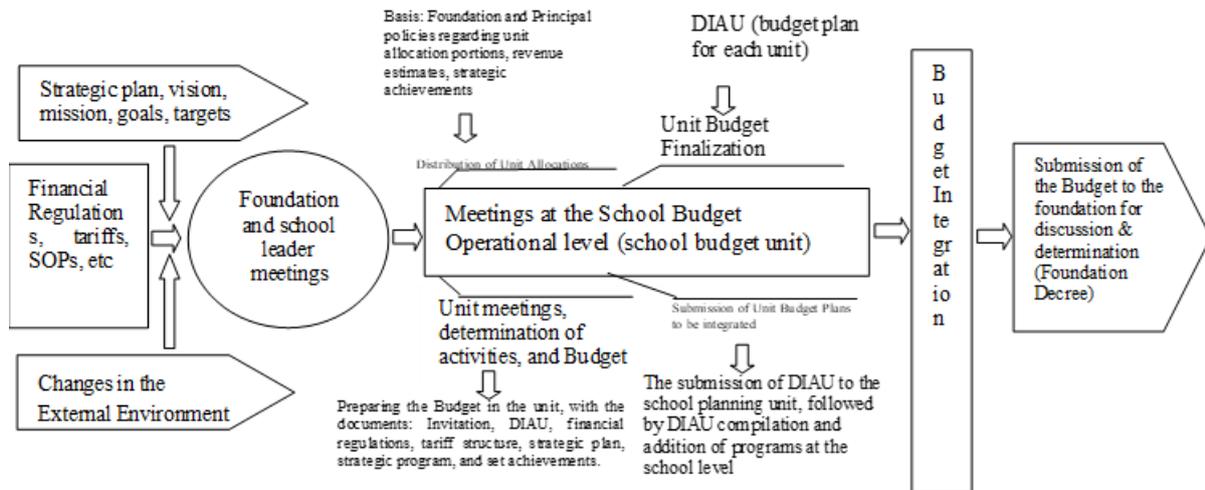


Figure 1. Participatory Budget Roadmap for the Pesantren-Based Madrasa

Source: The Processed Data of the Madrasa

Figure 1 above explains the road map or sequence of participatory-based budgeting stages at the pesantren-based madrasa. The participatory budgeting system is based on the founding philosophy of the madrasa, namely *Islam ahl-sunnah wal-jama'ah annahdliyah* that recognizes the principles of *at-tawassuth* (not extreme), *at-tawazun* (balanced), *al-tayammum* (tolerance), and *al-tidal* (fair). As an educational institution managed modernly, contemporary budgeting is carried out without abandoning these fundamental values. The Budget starts based on the foundation's rules and the principles regarding financial management and tariff structure. The formulation of SOPs clearly and strictly regulates job descriptions and division of authority. A school strategic plan is formulated to have a measurable strategic policy direction and institutional management direction. It becomes the basis for budgeting. The Budget is broken down into units to create an atmosphere of togetherness and responsibility. Each unit prepares the Budget in a participatory manner, hoping to reflect the needs of the grassroots. Integrative budgets are prepared by integrating unit budgets as stated in the DIAU by the central planning unit (school). The synchronized and integrated Budget is then submitted to the foundation for further discussion before being decided in a decree.

The Potential for Budget Slack

Budget slack occurs in any institution, including pesantren-based institutions. However, in the madrasa in this study, budget slack is not interpreted negatively but rather to guard against various potential price increases. The budget slack that occurs at the madrasa is more due to caution. What happens is that the Budget is prepared conservatively. The budget slack is more due to anticipation if incidental activities occur and if there are activities outside the daily routine. However, if it is related

to the accuracy of performance achievements, budget slack reflects the attitude of school managers. Although the conservative perspective is not wrong, the Budget is less progressive. The revenue will be low (under state), and costs will be estimated to be high (over state). The conservativeness of under-state income occurs because school principals are less pressured to achieve income. It is because the income is targeted with a lower budget. Meanwhile, the conservativeness over-state costs mean that the principal is more flexible in using funds to spur operational activities because the budgeted costs are high.

Evidence of the potential for budget slack to occur can be seen from the interviews with the informants and the budget deviation with a relatively high realization, namely between 10-20% (see Table 3). According to the informants, the budget slack in certain items is typical. This happens during every period of budget preparation. Increasing budget items is intended for prudential purposes, especially to anticipate: (1) future uncertainty; (2) price increases; (3) activities not covered in the Budget; (4) activities that exceed normal loads; (5) and events that do not weaken the institution. The informants also mention that increasing the Budget from tariffs is carried out in secret due to the anticipatory nature of certain budget items. Therein lies the conservativeness in preparing the Budget (see Table 2).

Most importantly, the preparation and implementation are not intended to violate the principles of honesty and integrity and save certain personal interests. The potential for budget slack can also be seen from the ease of revising the current Budget. There are no strict guidelines for revising the current budget technique. Revisions are based more on the personal interpretation of each unit. This policy provides loose space for units not to carry out tight budgets. Errors in budget formulation can still be revised as long as logical reasoning is provided (see Table 3).

The Impact of Budget Slack on School Budget Performance at the Madrasa

Interestingly, the budget slack at the madrasa is based on conservatism behavior. It is not intended to violate the principle of honesty. The budget slack is only to cover various potential for unexpected situations such as price increases, unexpected activities, or other activities that support the success of school programs. Nevertheless, the budget slack triggers imprecision or needs more budget validity. The pattern used is to make over-state and under-state budgets. Under state occurs in income intended to reduce pressure to achieve revenue targets. It is because the income has been estimated to be lower and realistic, so it is easy to achieve.

Meanwhile, the cost of being carried out over state is intended to free burden operations since the Budget for each item has been estimated, and the Budget is high. The impact of a school using such a pattern is that the Budget, which should be a measuring tool for school performance and

evaluation standards, is biased. The Budget functions as a school operational requirement and does not reflect the performance correctly.

CONCLUSION

Based on the results and discussion, it was concluded that to ensure a structured and orderly budgeting process, foundations and school principals establish financial policies, tariff structures, SOPs, budgeting guidelines and revisions, and measurable School Strategic Plans. There are consequences if the Budget is carried out in a participatory manner. The potential for budgetary slack can occur, even though budgetary slack in madrasas does not have a negative connotation. Budgetary gaps are created by urgent behavior because revenues are too low and costs are too high. As a result of this pattern of under- and over-estimation, the budget, which should be used as a benchmark for performance and evaluation in madrasas, is biased. The foundation and the principal establish financial policies, tariff structures, SOPs, budgeting and revision guidelines, and measurable School Strategic Plans to ensure that the budget preparation process is structured and orderly. There are consequences if the Budget is carried out in a participatory manner. The potential for budget slack can occur, although the budget slack at the madrasa does not have a negative connotation. The budget slack is made because of urgent behavior due to underestimated revenues and overestimated costs. As an impact of this under and over-estimate pattern, the Budget that should be the benchmark for performance and evaluation in the madrasa becomes biased.

The weakness of this study is that it only involved one madrasah as a subject. As a pesantren-based madrasah, it is not a state educational institution with strict rules and regulations. Therefore, further supervision of other educational institutions is needed to gain deeper insights into participatory budgeting. There is still an inaccurate assumption that budgetary slack is still considered normal because it is triggered by conservative behavior and does not violate the institution's philosophy of honesty. Therefore, to answer this assumption, further research is suggested to explore the concept of participatory budgeting and slack conservatism in institutions with strict rules and regulations, especially state-based madrasah. Deductive research should be used to probe further into the conservatism of budgetary slack in other typical educational institutions.

REFERENCES

- Abu Kholish, Moch. Khoirul Anam, & Abrori. (2022). Integrasi model pendidikan pondok pesantren salaf dan khalaf (Studi kasus di Pondok Pesantren Irsyadul Anam Yogyakarta). *At Turots: Jurnal Pendidikan Islam*, 4(1), 37–55. <https://doi.org/10.51468/jpi.v4i1.90>
- Agustianto, A. A. (2019). Pengaruh partisipasi anggaran, partisipasi perencanaan strategis dan komitmen organisasi terhadap budgetary slack. *Jurnal Riset Akuntansi Tirtayasa*, 4(2), 180–195. <https://doi.org/10.48181/jratirtayasa.v4i2.6380>
- Ambarini, E. F., & Mispityanti, M. (2020). Pengaruh budget emphasis, self esteem, dan partisipasi anggaran terhadap budgetary slack pada OPD Pemerintah Kabupaten Kebumen. *Jurnal Ilmiah Mahasiswa Manajemen, Bisnis Dan Akuntansi (JIMMBA)*, 2(1), 1–9. <https://doi.org/10.32639/jimmba.v2i1.434>
- Anggaran, P. P., Anggaran, P., Pratiwi, C. A., Zamrud, M., Delima, M., & Muria, U. (n.d.). Informasi , Komitmen Organisasi , Kejelasan Sasaran Anggaran , dan Ketidakpastian Lingkungan terhadap Budgetary Slack. 35–44.
- Arif, M., & Aziz, M. K. N. A. (2021). Eksistensi pesantren khalaf di era 4.0. *Ta'allum: Jurnal Pendidikan Islam*, 9(2), 205–240. <https://doi.org/10.21274/taalum.2021.9.2.205-240>
- Audia Rahman, T. M., Rahman, T., & Hidayat, A. (2021). Manajemen sumber dana di Pondok Pesantren Modern Al-Ihsan Baleendah Bandung. *Jurnal As-Salam*, 5(1), 20–33. <https://doi.org/10.37249/assalam.v5i1.250>
- Batubara, H. (2022). Analisis perencanaan anggaran pendapatan belanja pendidikan. *PENDALAS: Jurnal Penelitian Tindakan Kelas Dan Pengabdian Masyarakat*, 2(3), 258–269. <https://doi.org/10.47006/pendalas.v2i3.169>
- Bharata, R. W., Khotijah, S. A., & Khabibah, N. A. (2021). Hubungan antara budaya organisasi terhadap senjangan anggaran di sekolah inklusif dengan peran komitmen organisasi sebagai variabel intervening. *JAAF (Journal of Applied Accounting and Finance)*, 5(1), 16. <https://doi.org/10.33021/jaaf.v5i1.1411>
- Dewi, S., & Indo, D. (2021). Faktor-faktor yang mempengaruhi budgetary slack dengan gaya kepemimpinan sebagai moderasi. *Jesya (Jurnal Ekonomi & Ekonomi Syariah)*, 4(2), 775–783. <https://doi.org/10.36778/jesya.v4i2.415>

- Fadhli, A., & Indriani, M. (2019). Pengaruh budget emphasis, partisipasi anggaran, keterlibatan pekerjaan, dan locus of control terhadap kesenjangan anggaran pada Dinas dan Pemerintah Provinsi Aceh. *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)*, 4(1), 13–22.
- Fitri Meliani, Andewi Suhartini, & Hasan Basri. (2022). Dinamika dan tipologi pondok pesantren di Cirebon. *Jurnal Pendidikan Agama Islam Al-Thariqah*, 7(2), 297–312. [https://doi.org/10.25299/al-thariqah.2022.vol7\(2\).10629](https://doi.org/10.25299/al-thariqah.2022.vol7(2).10629)
- Friyanti, I. (2016). Faktor-faktor yang mempengaruhi kinerja manajerial aparat pemerintahan (Studi kasus Pemerintah Daerah Indramayu). *Tekun*, VII(1), 62–79.
- Hidayat, Y., Hadiat, Yudianto, M., & Ramdani, P. (2022). Tantangan pesantren salaf dan khalaf di era global. *Jurnal Ilmiah Wahana Pendidikan*, 8(1), 391–401. <https://doi.org/10.5281/zenodo.5862131>
- Humaidi, H., Pituringsih, E., & M. Irwan, M. I. (2018). Determinan akuntabilitas kinerja Sekolah Menengah Negeri se-Pulau Lombok. *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, 1(4), 532. <https://doi.org/10.24034/j25485024.y2017.v1.i4.2356>
- Imron, M. J. (2016). Manajemen pembiayaan sekolah. *Al-Ibrah*, 1(1), 69–93.
- Jayusman, H. (2021). Efektifitas pengelolaan anggaran pendapatan dan belanja sekolah pada MTS Negeri 1 Pangkalan Bun. *Magenta*, 10(1), 43–52.
- Kadir, A. (2019). Pesantren; Prespektif sejarah, kontribusi dan model pendidikan. *Jurnal Da'wah: Risalah Merintis, Da'wah Melanjutkan*, 3(01), 69–105. <https://doi.org/10.38214/jurnaldawahstidnatsir.v3i01.62>
- Kaharuddin, & Halim, A. (2013). Analisis Faktor-faktor yang mempengaruhi penyerapan belanja dana alokasi khusus bidang pendidikan di Kabupaten Sumbawa tahun anggaran 2010. *Jurnal Akuntansi Dan Manajemen*, 24(1), 35–44.
- Khoiriah, K., & Wiratno, A. (1970). Pengaruh partisipasi anggaran, komitmen organisasi, kecukupan anggaran, dan job relevan information terhadap kinerja manajerial. *Jurnal Riset Akuntansi & Perpajakan (JRAP)*, 4(02), 221–232. <https://doi.org/10.35838/jrap.v4i02.164>
- Lestari, Y., Nurlina, & Azhar, I. (2022). Pengaruh akuntabilitas, partisipasi, dan prinsip efisiensi pengelolaan APBS terhadap kinerja pegawai. 3(2), 805–819.
- Mubarok, A. H., Sopwandin, I., & Hidayat, A. (2021). Manajemen pembiayaan operasional boarding school putra Darul Hikam Dago Giri Bandung. *Journal EVALUASI*, 5(2), 204. <https://doi.org/10.32478/evaluasi.v5i2.713>

- Nasution, M. S. (2016). Pelaksanaan anggaran pendapatan dan belanja sekolah berbasis Total Quality Management (TQM). *Jurnal Administrasi Pembangunan*, Vo.l 4(No. 2), 151–156.
- Nihwan, M., & Paisun. (2019). Tipologi pesantren (mengkaji sistem salaf dan modern). *Jurnal Pemikiran Dan Ilmu Keislaman*, 2(1), 59–81.
- Nurhamzah, E.Q., N. A., Syah, M., & Suryadi. (2020). Conceptual model of quality-based education financing management in modern pesantren. *Jurnal Pendidikan Dan Kebudayaan*, 5(2), 131–152. <https://doi.org/10.24832/jpnk.v5i2.1629>
- Nurhidayah, N. (2019). Penganggaran keuangan madrasah. *Jurnal Isema : Islamic Educational Management*, 4(1), 133–146. <https://doi.org/10.15575/isema.v4i1.5646>
- R, M. A., & Yulhendri, Y. (2020). Pengaruh anggaran pendidikan, jumlah guru dan jumlah kelas terhadap partisipasi pendidikan Sekolah Menengah Pertama di Kabupaten/Kota Provinsi Sumatera Barat. *Jurnal Ecogen*, 3(1), 155. <https://doi.org/10.24036/jmpe.v3i1.8534>
- Setiadi, H., Nur, E., & Yuyetta, A. (2013). Manajerial melalui komitmen organisasi dan budget emphasis sebagai variabel intervening (Studi kasus pada SKPD Pemerintah Kabupaten Boyolali). *Diponegoro Journal of Accounting*, 2(4), 1–14.
- Suharjono. (2019). Pengelolaan keuangan pondok pesantren. *Jurnal Equilibrium*, 8(2), 49–62.
- Sujana, I. K. (2010). Pengaruh partisipasi anggaran, penekanan anggaran, komitmen organisasi, asimetri informasi, dan ketidakpastian lingkungan terhadap budgetart slack pada hotel-hotel berbintang di Kota Denpasar. *Jurnal Akuntansi*, 1–26.
- Tetriani, I. A. dan Y. (2019). Pengaruh partisipasi anggaran, budget emphasis, dan informasi asimetris terhadap slack anggaran pada SMA/SMK/MA Se-Kecamatan Arjasari. *Ilmiah Akuntansi*, 10(3), 102–116.