

CHAPTER V

CONCLUSION AND IMPLICATION

A. Conclusions

Referring to the results of the study and discussion, the following conclusion was reached:

1. Human resource competence has a negative and insignificant influence on the intention to implement accounting guidelines in Islamic boarding schools within the Barlingmascakeb region. This condition indicates that while personnel may possess basic accounting knowledge and skills, this is insufficient to drive a strong intention to implement structured accounting guidelines. External limitations, such as a lack of formal training, the absence of an accountability culture, and inadequate accounting systems, can hinder the translation of individual competence into consistent institutional action.
2. Information technology utilization has a positive and significant effect on the intention to implement accounting guidelines in Islamic boarding schools. This result implies that the availability of technological infrastructure such as computers, internet access, and accounting software facilitates financial managers in preparing financial reports more efficiently and systematically. The integration of technology also enhances comfort in documentation processes and increases institutional readiness to adopt transparent and accountable reporting practices.

3. Affective commitment does not have a significant influence on the intention to implement accounting guidelines in IBS within the Barlingmascakeb region. This finding suggests that emotional attachment and loyalty to the organization alone are not always sufficient to influence behavioral intention, particularly in the context of standardized accounting practices. Other factors, such as digital literacy, structural support, or organizational routines, may have a more direct influence on implementation than affective motivation.
4. Normative commitment has an insignificant influence on the intention to implement accounting guidelines in IBS within the Barlingmascakeb region. This condition indicates that a sense of moral obligation or personal responsibility toward the institution has not been sufficient to strengthen the intention to implement accounting guidelines. Although normative commitment conceptually reflects ethical awareness and moral loyalty, this moral drive has not materialized into concrete behavioral intentions within the context of financial management in IBS.
5. Continuance commitment has a positive and significant influence on the intention to implement accounting guidelines in IBS within the Barlingmascakeb region. This result suggests that a greater awareness of potential risks or disadvantages associated with non-compliance contributes to a stronger intention to implement accounting guidelines. Continuance commitment reflects a rational evaluation of consequences, where

individuals choose to remain aligned with institutional systems due to perceived personal or organizational costs of disengagement.

B. Implications Research

The findings of this study present substantial implications, both conceptually and practically. In a theoretical context, this study supports and expands the literature concerning the intention to implement accounting guidelines, particularly regarding the role of human resource competence, information technology utilization, and the dimensions of organizational commitment (affective, normative, and continuance) in influencing the intention to adopt accounting standards. This study also reinforces the relevance of Institutional Theory (DiMaggio & Powell, 1983) in explaining how coercive, normative, and mimetic pressures shape organizational practices, thus serving as a reference for future research within the scope of accounting standard adoption in non-profit organizations, especially religious institutions such as IBS.

Practically, the implications of this research are highly relevant for IBS in the Barlingmascakeb region, as well as for policymakers and related institutions such as Bank Indonesia and the Indonesian Institute of Accountants (IAI). The findings on the positive and significant influence of information technology utilization and continuance commitment on the intention to implement accounting guidelines underscore the necessity of strengthening technological infrastructure and increasing awareness of the long-term benefits

of accounting compliance. IBS can enhance their training mechanisms and capacity building for human resources in using accounting technology, and internalize the importance of financial transparency and accountability as integral to institutional sustainability. Furthermore, although affective and normative commitments did not show significant influence, it remains crucial to in still these values through a strong organizational culture and effective communication regarding the objectives and benefits of accounting guidelines. This strategy is essential for fostering a work environment that supports objective, transparent, and standard-compliant financial management processes.

For IBS administrators, this research provides a significant contribution by fostering awareness of the importance of maintaining a proactive attitude in adopting accounting guidelines. The utilization of technology and an understanding of the long-term consequences of non-compliance are crucial determinants of the quality of financial reports produced. Thus, enhancing the capabilities and ethical character formation of financial managers through training, technical guidance, and ethics-based performance measurement systems are aspects that require continuous attention.

The methodological contribution of this study also lies in the empirical method employed to measure the relationships between variables through a questionnaire instrument specifically tailored to the context of Islamic Boarding Schools. This demonstrates that measurements based on indicators relevant to

financial management practices in religious institutions can serve as a reference for subsequent research.

The contributions of this study extend beyond the development of theory and accounting practice in non-profit organizations; they also provide strategic direction for religious institutions in enhancing accountability and public trust through optimal financial management. The results of this research are expected to contribute to increasing the intention to implement accounting guidelines within Islamic Boarding Schools through strengthened competence and technology utilization, and to encourage the creation of an accountable and publicly trustworthy financial system.

C. Research Limitations and Suggestions

The first limitation is that data from the Ministry of Religious Affairs in the Barlingmascakeb region is not up to date and difficult to access. During the research process, it was found that data on IBS was not well documented and much of it had not been updated. In fact, some Islamic boarding schools that are no longer active are still listed in the official register. This makes it difficult to validate the population and take a representative sample.

The second limitation is that although this study examined three main factors (human resource competence, information technology utilization, and organizational commitment with its three dimensions), there are other factors that may influence the intention to implement accounting guidelines that are not included in this research model. Factors such as leadership support,

organizational size, availability of funds, or external pressure (other than those covered in institutional theory) may play a significant role. The coefficient of determination which indicates that 70.6% of the variation in implementation intentions is explained by factors outside this model, suggests that there are other relevant variables.

The third limitations, this study measures the intention to implement accounting guidelines, not the actual implementation itself. Intention is an important predictor of behaviour, but there may be a gap between intention and actual action. Unforeseen factors or practical constraints not covered in the intention model may hinder the transition from intention to full implementation. Future research may consider measuring actual implementation and the factors that influence it.

