

BIBLIOGRAPHY

- Adeusi, K. B., Jejenywa, T. O., & Jejenywa, T. O. (2024). Advancing financial transparency and ethical governance: innovative cost management and accountability in higher education and industry. *International Journal of Management & Entrepreneurship Research*, 6(5), 1533–1546. <https://doi.org/10.51594/ijmer.v6i5.1099>
- Ahyar, M. K. (2020). Tantangan Pondok Pesantren Menuju Lembaga Pendidikan Islam yang Akuntabel. *JIFA (Journal of Islamic Finance and Accounting)*, 3(1), 39–54. <https://doi.org/10.22515/jifa.v3i1.2301>
- Akbar, E. E., Noviarita, H., & Anggraeni, E. (2020). Optimization of Human Resources Quality in Improving the Performance of Islamic Banking Employees. *Jurnal Perspektif Ekonomi Darussalam*, 6(2), 136–144. <https://doi.org/10.24815/jped.v6i2.14491>
- Alawattage, C., Hopper, T., Wickramasinghe, D., Kholeif, A. O. R., Abdel-Kader, M., & Sherer, M. (2007). ERP customization failure: Institutionalized accounting practices, power relations and market forces. *Journal of Accounting & Organizational Change*, 3(3), 250–269. <https://doi.org/10.1108/18325910710820292>
- Andriani, A. S., & Pekerti, R. D. (2024). Optimasi Laporan Keuangan Pondok Pesantren Melalui Pentahuan Akuntansi, Pemanfaatan Teknologi Informasi dan Sumber Daya Manusia. *Jurnal Akuntansi*, 19, 80–90. <http://jurnal.unsil.ac.id/index.php/jak>
- Anto, L. O., Aswati, W. O., & Hasnita, H. (2022). Competence of human resources, quality of information technology, organizational commitment and successful implementation of accrual-based accounting. *Accounting*, 8(2), 139–150. <https://doi.org/10.5267/j.ac.2021.7.008>
- Apreku-Djan, P. K., Ayittah, S. K., Ahiale, F., Ameyaw, F., & Owusu, M. (2022). The Effect of Managerial Competence on Value-Based Financial Performance of Banks: The Mediating Role of Sustainable Competitive Advantage. *International Journal of Academic Research in Economics and Management Sciences*, 11(2). <https://doi.org/10.6007/ijarems/v11-i2/13183>
- Aulia, D., Dewanto, R., Herwiyanti, E., & Ramadhanti, W. (2022). Faktor-Faktor yang Memengaruhi Implementasi SAK di UMKM Gudeg Daerah Istimewa Yogyakarta. *Soedirman Accounting, Auditing and Public Sector Journal*, 1(2), 33–46. <https://doi.org/10.32424/1.saap.2022.1.2.8037>
- Bandura, A. (1986). *Social Foundations of Thought and Action: A Social Cognitive Theory*. Englewood Cliffs, NJ: Prentice-Hall, Inc.
- Barney, J. (1991). Firm Resources and Sustained Competitive Advantage. *Journal of Management*, 17(1), 99–120. <https://doi.org/10.1177/014920639101700108>

- Bashir, M. S., Edris, M. M. A. M., & Muslichah, M. (2023). Does Shari'ah supervisory board characteristics affect Islamic banks' financial performance? Evidence from Saudi Arabia. *Corporate Board Role Duties and Composition*, 19(2), 15–25. <https://doi.org/10.22495/cbv19i2art2>
- Bastian, I. (2007). *Akuntansi Yayasan Dan Lembaga Publik* (S. Saat & W. Hardani (eds.)). Jakarta: Erlangga.
- Becker, H. S. (1960). Notes on the Concept of Commitment. *Journal of Indian and Buddhist Studies (Indogaku Bukkyogaku Kenkyu)*, 29(1), 428–423. <https://doi.org/10.4259/ibk.29.428>
- Bovens, M. (2007). Analysing and Assessing Accountability: A Conceptual Framework1. *European Law Journal*, 13(4), 447–448. <https://doi.org/10.1111/j.1468-0386.2007.00378.x>
- Carpenter, V. L., & Feroz, E. H. (2001). Institutional theory and accounting rule choice: An analysis of four US state governments' decisions to adopt generally accepted accounting principles. *Accounting, Organizations and Society*, 26(7–8), 565–596. [https://doi.org/10.1016/S0361-3682\(00\)00038-6](https://doi.org/10.1016/S0361-3682(00)00038-6)
- Cohen, A. (2007). Commitment before and after: An evaluation and reconceptualization of organizational commitment. *Human Resource Management Review*, 17(3), 336–354. <https://doi.org/10.1016/j.hrmr.2007.05.001>
- Darwin, K., Haliah, H., Nirwana, N., Syamsuddin, S., & Kusumawati, A. (2024). The Implementation of Governmental Accounting Standards and the Quality of Financial Statements. *Jurnal Ilmiah Mahasiswa Raushan Fikr*, 13(1), 240–245. <https://doi.org/10.24090/jimrf.v13i1.11297>
- Darwin, K., Imran, H., Nirwana, N., Syamsuddin, S., & Kusumawati, A. (2024). The Implementation of Governmental Accounting Standards and the Quality of Financial Statements. *Jurnal Ilmiah Mahasiswa Raushan Fikr*, 13, 240–245. <https://doi.org/10.24090/jimrf.v13i1.11297>
- Davis, F. D. (1989). Perceived Usefulness, Perceived Ease of Use, and User Acceptance of Information Technology. *Management Information Systems Research Center*, 13(3), 319–340. <https://doi.org/10.2307/249008>
- Dewi, D. M., Yadiati, W., & Sukmadilaga, C. (2023). Faktor-faktor yang Mempengaruhi Implementasi Pedoman Akuntansi Pesantren. *Jurnal Maksipreneur: Manajemen, Koperasi, Dan Entrepreneurship*, 13(1), 219. <https://doi.org/10.30588/jmp.v13i1.783>
- Dewi, F. R., Mukhlisin, M., & Pramono, S. D. (2020). Determinan Penerapan Pedoman Akuntansi Pesantren Pada Pesantren Mitra Kerja Bank Indonesia. *JIAFE (Jurnal Ilmiah Akuntansi Fakultas Ekonomi)*, 6(2), 185–198.
- Dillard, J. F., Rigsby, J. T., & Goodman, C. (2004). The making and remaking of organization context. *Accounting, Auditing & Accountability Journal*, 17(4),

- 506–542. <https://doi.org/10.1108/09513570410554542>
- DiMaggio, P. J., & Powell, W. W. (1983). The Iron Cage Revisited: Institutional Isomorphism in Organizational Fields. *American Sociological Review*, 48(2), 147–160. <https://doi.org/https://doi.org/10.2307/2095101>
- Febriyanti, S., & Mardian, S. (2023). Tinjauan Literatur Penerapan Akuntansi Pesantren Pada Pesantren Di Indonesia. *AKTSAR: Jurnal Akuntansi Syariah*, 6(2), 224. <https://doi.org/10.21043/aktsar.v6i2.22858>
- Fitriaman, F., Anto, L. O., Hadisantoso, E., & Nurnaluri, S. (2022). Penyuluhan Pedoman Akuntansi Pesantren Bagi Pengelola Yayasan Pondok Pesantren. *Amal Ilmiah : Jurnal Pengabdian Kepada Masyarakat*, 4(1).
- Ghofirin, M., & Primasari, N. S. (2022). Factors influencing intention to use in implementing accounting standards for Islamic boarding school in East Java: Application of the UTAUT model. In *Urbanizing the Regional Sector to Strengthen Economy and Business to Recover from Recession* (pp. 140–149). Routledge. <https://doi.org/10.1201/9781003303336-16>
- Ghozali, I. (2018). Application of Multivariate Analysis with IBM SPSS 25 Program (A. Tejokusumo (ed.); 9th ed.). Diponegoro University.
- Gollwitzer, P. M. (1999). Implementation Intentions Strong Effects of Simple Plans. *American Psychologist Association*, 54(7), 493–503. <https://doi.org/10.1109/IAdCC.2014.6779372>
- Guerreiro, M. S., Rodrigues, L. L., & Craig, R. (2015). Institutional Change of Accounting Systems: The Adoption of a Regime of Adapted International Financial Reporting Standards. *European Accounting Review*, 24(2), 379–409. <https://doi.org/10.1080/09638180.2014.887477>
- Haag, S., & Keen, P. (1996). *Information technology: tomorrow's advantage today*. New York: McGraw-Hill.
- Harden Fritz, J. M., Arnett, R. C., & Conkel, M. (1999). Organizational ethical standards and organizational commitment. *Journal of Business Ethics*, 20(4), 289–299. <https://doi.org/10.1023/a:1005939325707>
- Hariandja, M. T. E. (2018). Manajemen Sumber Daya Manusia. In Y. Hardiwati (Ed.), *Manajemen sumber daya manusia*. PT Grasindo.
- Hernanda, L. T., & Setiyawati, H. (2020). Pengaruh Komitmen Organisasi, Pelaksanaan Anggaran Dan Implementasi Sistem Informasi Akuntansi Terhadap Kualitas Laporan Keuangan (Survei pada Pemerintah Daerah Kota Bogor). *Al-Mal: Jurnal Akuntansi Dan Keuangan Islam*, 1(2), 115–129. <https://doi.org/10.24042/al-mal.v1i2.5909>
- Hidayat, R. (2023). *Faktor-Faktor Yang Mempengaruhi Penerapan Pedoman Akuntansi Pesantren Pada Pondok Pesantren di Kabupaten Garut (Skripsi)*. Sekolah Tinggi Ekonomi Islam (STEI) SEBI.

- Ikatan Akuntan Indonesia. (2018). *Pedoman Akuntansi Pesantren* (1st ed.). Jakarta: Departemen Ekonomi Syariah Bank Indonesia.
- Ikatan Akuntan Indonesia. (2024). *Pedoman Akuntansi Pesantren*. Jakarta: Ikatan Akuntan Indonesia.
- Iverson, R. D., & Buttigieg, D. M. (1999). Affective, normative and continuance commitment: Can the “right kind” of commitment be managed? *Journal of Management Studies*, 36(3), 307–333. <https://doi.org/10.1111/1467-6486.00138>
- Jogiyanto Hartono, M. (2018). *Metoda pengumpulan dan teknik analisis data*. Penerbit Andi.
- Julianto, E., Affan, N., & Diyanti, F. (2017). Analisis Penerapan Psak No. 45. *Jurnal Manajemen*, 9(2), 55. <https://doi.org/10.29264/jmmn.v9i2.2474>
- Kahar, K., Majid, J., & Fadhilatunisa, D. (2022). Faktor-Faktor Yang Mempengaruhi Kualitas Laporan Keuangan Pemerintah Daerah Dengan Komitmen Organisasi Sebagai Pemoderasi. *ISAFIR: Islamic Accounting and Finance Review*, 3(1), 54–64. <https://doi.org/10.24252/isafir.v3i1.29115>
- Karsono, B. (2023). Good Corporate Governance: Transparency, Accountability, Responsibility, Independency dan Fairness (Literature Review). *Dinasti International Journal of Management Science*, 4, 811–821. <https://doi.org/10.31933/dijms.v4i5.1860>
- Kasmir. (2012). *Analisis Laporan Keuangan*. PT. Raja Grafindo Persada.
- Khairullah, S., Raza, H., Usman, A., Akuntansi, P. S., & Malikussaleh, U. (2024). Analisis Faktor-Faktor yang Mempengaruhi Implementasi Penyajian Laporan Keuangan Berbasis Pedoman Akuntansi Pesantren (Studi Kasus pada Dayah di Kota Lhokseumawe) Program Studi Akuntansi , Universitas Malikussaleh , Lhokseumawe. 3(1), 109–120.
- Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2010). *Intermediate Accounting: IFRS Edition*. John Wiley & Sons. https://books.google.co.id/books?id=_tmMkC5DNuAC
- Kusumawardani, N. (2019). Faktor-Faktor yang Mempengaruhi Penyusunan Laporan Keuangan Berdasarkan Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik (SAK ETAP) Pada Usaha Barbershop. *Jurnal Akuntansi Dan Keuangan*, 24(2), 68–83. <https://doi.org/10.23960/jak.v24i2.53>
- Kwarteng, A., Agyenim-Boateng, C., & Simpson, S. N. Y. (2023). The barriers to adapting accounting practices to circular economy implementation: an evidence from Ghana. *Journal of Global Responsibility*, 14(1), 1–26. <https://doi.org/10.1108/JGR-12-2021-0102>
- Lam, L. W., & Liu, Y. (2014). The identity-based explanation of affective commitment. *Journal of Managerial Psychology*, 29(3), 321–340.

<https://doi.org/10.1108/JMP-02-2012-0036>

- Maharani, A., & Bagus Rilo, W. (2020). The Relationship Between Training Methods, Competence, Employee Engagement, and Employee Performance. *Journal of Research in Business, Economics, and Education*, 2(6). <http://e-journal.stie-kusumanegara.ac.id>
- Masruki, R., Hussainey, K., & Aly, D. (2022). Stakeholder expectations of the accountability of Malaysian State Islamic Religious Councils (SIRCS): to whom and for what? *Journal of Islamic Accounting and Business Research*, 13(5), 760–777. <https://doi.org/10.1108/JIABR-04-2021-0130>
- Mastuhu. (1994). *Dinamika Kehidupan Pesantren: Suatu Kajian Tentang Unsur Atau Nilai Sistem Pendidikan Pesantren*. INIS.
- Mercurio, Z. A. (2015). Affective Commitment as a Core Essence of Organizational Commitment: An Integrative Literature Review. *Human Resource Development Review*, 14(4), 389–414. <https://doi.org/10.1177/1534484315603612>
- Meyer, J. P., & Allen, N. J. (1991). A Three-Component Conceptualization Of Organizational Commitment. *Partnership and the High Performance Workplace*, 1(1), 61–89. https://doi.org/10.1057/9780230501997_5
- Meyer, J. P., & Allen, N. J. (1997). *Commitment in the Workplace: Theory, Research, and Application*. SAGE Publications. <https://books.google.co.id/books?id=WPQoCgAAQBAJ>
- Meyer, J. P., Stanley, D. J., Herscovitch, L., & Topolnytsky, L. (2002). Affective, continuance, and normative commitment to the organization: A meta-analysis of antecedents, correlates, and consequences. *Journal of Vocational Behavior*, 61(1), 20–52. <https://doi.org/10.1006/jvbe.2001.1842>
- Mislinawati, Attar, D., & Ikhsan, M. (2020). Pengaruh Sumber Daya Manusia Dan Komitmen Organisasi Terhadap Penerapan Standar Akuntansi Pemerintah Berbasis Akrua (Studi Pada Badan Pengelolaan Keuangan Kota Banda Aceh). *Jurnal Penelitian Ekonomi Akuntansi (JENSI)*, 4(2), 171–179. <https://doi.org/10.33059/jensi.v4i2.2892>
- Mohammed, N. F., Mohd Fahmi, F., & Ahmad, A. E. (2019). The need for Islamic accounting standards: the Malaysian Islamic financial institutions experience. *Journal of Islamic Accounting and Business Research*, 10(1), 115–133. <https://doi.org/10.1108/JIABR-12-2015-0059>
- Mowday, R. T., Steers, R. M., & Porter, L. W. (1979). The measurement of organizational commitment. *Journal of Vocational Behavior*, 14(2), 224–247. [https://doi.org/10.1016/0001-8791\(79\)90072-1](https://doi.org/10.1016/0001-8791(79)90072-1)
- Murdayanti, Y., & Puruwita, D. (2019). Akuntabilitas Pesantren. *Jurnal Akuntansi, Ekonomi Dan Manajemen Bisnis*, 7(1), 19–29.

- Nakpodia, F., Sakariyahu, R., Fagbemi, T., Adigun, R., & Dosumu, O. (2024). Sustainable development goals, accounting practices and public financial management: A pre and post COVID-19 assessment. *The British Accounting Review*, 101466. <https://doi.org/10.1016/j.bar.2024.101466>
- Nasreen, T., & Baker, R. (2019). The Institutional Logic Perspective: A Theoretical Framework in Explaining Management Accounting Practice Change. *University of Guelph*, 23529(2), 1–45. <https://dx.doi.org/10.2139/ssrn.3318737>
- Ning, J., & Jing, R. (2012). Commitment to Change: Its Role in the Relationship Between Expectation of Change Outcome and Emotional Exhaustion. *Human Resource Development Quarterly*, 23(1), 1–9. <https://doi.org/10.1002/hrdq>
- Nuriana, & Hutapea. (2010). *Manajemen Sumber Daya Manusia*. Yogyakarta: Pustaka Pelajar.
- Parish, J. T., Cadwallader, S., & Busch, P. (2008). Want to, need to, ought to: Employee commitment to organizational change. *Journal of Organizational Change Management*, 21(1), 32–52. <https://doi.org/10.1108/09534810810847020>
- Purnomo, E. (2024). Kaget Melihat Pembukuan Sistem Kuno, Unwahas Sulap Koperasi Pesantren Lebih Modern. *RMOL JATENG*. <https://www.rmoljawatengah.id/kaget-melihat-pembukuan-sistem-kuno-unwahas-sulap-koperasi-pesantren-lebih-modern>
- Putri, O. L. A., & Ayem, S. (2021). Pengaruh Penerapan PSAK 45 dan Ketepatanwaktuan Penyampaian Laporan Keuangan terhadap Akuntabilitas Laporan Keuangan Organisasi Nirlaba. *Owner: Riset & Jurnal Akuntansi*, 5(2), 429–441. <https://doi.org/10.33395/owner.v5i2.479>
- Rachmani, F. A. (2020). Pengaruh Pengetahuan tentang Pedoman Akuntansi Pesantren terhadap Penyajian Laporan Keuangan Pesantren. *NCAF: Proceeding of National Conference On Accounting and Finance*, 2(2018), 39–46. <https://doi.org/10.20885/ncaf.vol2.art4>
- Ridlo. (2019). Ini Pemicu Tutupnya 60 Pondok Pesantren Tradisional Kami. *Www.Gatra.Com*. <https://www.gatra.com/news-443452-gaya-hidup-ini-pemicu-tutupnya-60-pondok-pesantren-tradisional-kami.html>
- Rifa'i, B. (2021). Korupsi Hibah Ponpes Banten, Duit Rp 70 Miliar Jadi Bancakan. *Banten.Bpk.Go.Id*, 77, 1–6. <https://banten.bpk.go.id/catatan-berita-korupsi-hibah-ponpes-banten-duit-rp-70-miliar-jadi-bancakan/>
- Riketta, M. (2002). Attitudinal organizational commitment and job performance: A meta-analysis. *Journal of Organizational Behavior*, 23(3), 257–266. <https://doi.org/10.1002/job.141>
- Romney, M. B., & Steinbart, P. J. (2018). *Accounting Information Systems* (14th ed.). New York : Pearson Education.

- Rosna, R. H., Niha, S. S., & Manafe, H. A. (2023). Pengaruh Kepuasan Kerja dan Komitmen Organisasional terhadap Kinerja Karyawan Melalui Motivasi Kerja sebagai Variabel Mediasi (Suatu Kajian Studi Literatur Manajemen Sumber Daya Manusia). *Jurnal Ekonomi Manajemen Sistem Informasi*, 4(3), 571–579. <https://doi.org/10.31933/jemsi.v4i3>
- Rozaidin, M., & Adinugraha, H. H. (2020). Penerapan Akuntansi Pondok Pesantren (Studi pada Koperasi Pondok Pesantren Al Hasyimi Kabupaten Pekalongan). *Ekonomika Syariah: Journal of Economic Studies*, 4(2), 123. <https://doi.org/10.30983/es.v4i2.3716>
- Samsudin, M. D. (2022). *Pengaruh Kompetensi Sumber Daya Manusia, pemanfaatan Teknologi Informasi dan Kualitas Sistem Informasi Akuntansi Terhadap Kualitas Laporan Keuangan Pada Bum Desa Di Kecamatan Tajur Halang*. Universitas Pakuan.
- Sari, D. P., Maison, W., Defirtia, S. Y., Mahaputra, U., & Yamin, M. (2023). Timeliness Of Financial Reports Affected By Information Technology With The Quality Of Human Resources As A Moderation Variable. *Jurnal Ekonomi*, 12(02), 2023. <http://ejournal.seaninstitute.or.id/index.php/Ekonomi>
- Sari, P., Fitrijati, K. R., Purwati, A. S., & Widianingsih, R. (2023). *The Influence Of Commitment, Role Stress And Job Opportunity On Auditor Turnover Intention*. 1–23.
- Schuler, R. S., & Jackson, S. E. (1987). Linking Competitive Strategies with Human Resource Management Practices. *The Academy of Management Executive*, 1(3), 207–219. <https://doi.org/10.5465/ame.1987.4275740>
- Scott, W. R. (2004). Institutional Theory: Contributing to a Theoretical Research Program. *Great Minds in Management: The Process of Theory Development*, February, 460–484. [http://www.si.umich.edu/ICOS/Institutional Theory Oxford04.pdf](http://www.si.umich.edu/ICOS/Institutional%20Theory%20Oxford04.pdf)
- Simamora, H. (2012). *Manajemen Sumber Daya Manusia*. Yogyakarta: STIE YKPN.
- Sirotudin, K. (2024). Fenomena Fraud pada KSPPS dan BMT. *Pwm Jateng.Com*. <https://pwmjateng.com/Fenomena-Fraud-Pada-Kspps-Dan-Bmt/>
- Solihantara, R. (2023). Human Resources Competence, Sistem Internal Control, And Utilization Of Information Technology Influence On The Quality Of Financial Statements. *Proceeding International Conference on Economics, Business and Information Technology (Icebit)*, 4, 596–600. <https://doi.org/10.31967/prmandala.v4i0.799>
- Solikhah, Aryo Sudibyo, Y., & Susilowati, D. (2019). Fenomena Kualitas Laporan Keuangan Pesantren Berdasar Pedoman Akuntansi Pesantren Dan PSAK No. 45. *SAR (Soedirman Accounting Review): Journal of Accounting and Business*, 4(1), 19–39. <http://jos.unsoed.ac.id/index.php/sar/>

- Spencer, L. M., & Spencer, P. S. M. (1993). *Competence at Work Models for Superior Performance*. Wiley India Pvt. Limited. <https://books.google.co.id/books?id=2Y8QB-6aIJMC>
- Sri, M. J. M., & Herawati, N. T. (2024). Pengaruh Pemahaman Akuntansi Berdasarkan Sak-Etap , Pengalaman Kerja , Pemanfaatan Teknologi Informasi , Dan Pengawasan Keuangan Terhadap Kualitas Laporan Keuangan Koperasi Serba Usaha Se-Kecamatan Buleleng. *Jurnal Akuntansi Profesi*, 15, 371–385. <https://doi.org/http://dx.doi.org/10.23887/jippg.v3i2>
- Sugiyono. (2013). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Bandung: Alfabeta.CV.
- Sukmadilaga, C. (2021). Sosialisasi Pengimplementasian Pedoman Akuntansi Pesantren Berbasis Digital Pada Pesantren Di Indonesia. *Dharmakarya*, 10(2), 115. <https://doi.org/10.24198/dharmakarya.v10i1.25353>
- Sukmadilaga, C., Abubakar, L., Handayani, T., Ghani, E. K., & Lestari, T. U. (2020). The influence of internet on financial reporting practices, financial secrecy and firm value of ASEAN companies. *International Journal of Innovation, Creativity and Change*, 13(3), 371–381.
- Sumarni, L., Wahyuni, S., & Ramadhani, S. (2024). Faktor-faktor yang Mempengaruhi Pemahaman Penerapan Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik (SAK ETAP) pada Koperasi Kecamatan Tebing Tinggi Kabupaten Kepulauan Meranti. *Tax and Business Journal*, 5(1), 171–182.
- Sundari, H., & Rahayu, S. (2019). Pengaruh Kompetensi Sumber Daya Manusia, Pemanfaatan Teknologi Informasi, Dan Sistem Pengendalian Intern Terhadap Kualitas Laporan Keuangan (Studi Kasus Pada Satuan Kerja Perangkat Daerah Kota Bandung Tahun 2018). *Jurnal E-Proceeding Of Management*, 6(1), 660–667.
- Sutabri, T. (2014). *Pengantar Teknologi Informasi* (S. Wibowo & A. Sahala (eds.)). Yogyakarta : Andi Offset.
- Taing, M. U., Granger, B. P., Groff, K. W., Jackson, E. M., & Johnson, R. E. (2011). The Multidimensional Nature of Continuance Commitment: Commitment Owing to Economic Exchanges Versus Lack of Employment Alternatives. *Journal of Business and Psychology*, 26(3), 269–284. <https://doi.org/10.1007/s10869-010-9188-z>
- Thoha, N., & Hutapea, P. (2008). *Kompetensi Plus, Teori, Desain, Kasus dan Penerapan Untuk HR serta Organisasi yang dinamis*. Jakarta: PT Gramedia Pustaka Utama.
- Uyun, S., & Dr. Supriyanto, M. Pd, Prof. Dr. Suratno, M. P. (2024). Faktor -faktor yang mempengaruhi penerapan standar akuntansi pemerintah pada pemerintah kota baubau. *Jurnal Liquidity*, Vol. 3(1), 1–9.

- Veurink, S. A., & Fischer, R. (2011). A refocus on foci: A multidimensional and multi-foci examination of commitment in work contexts. *New Zealand Journal of Psychology*, 40(3), 160–167.
- Wan Yusoff, W. F. B., & Amrstrong, A. (2012). What Competencies Should Directors Possess? Malaysia Perspective. *International Journal of Business and Management*, 7(2). <https://doi.org/10.5539/ijbm.v7n2p142>
- Wardani, N. K. M., Diatmika, I. P. G., & Werastuti, D. N. S. (2023). The Effect of Human Resources Competence, Information Technology Utilization, and Data Reconciliation on The Quality of Financial Reports with Organizational Commitment as a Moderating Variable. *International Journal of Social Science and Business*, 7(3), 690–702. <https://doi.org/10.23887/ijssb.v7i3.56766>
- Wildaniyati, A., & Rifa'i, M. (2022). Penyusunan Laporan Keuangan Pondok Pesantren Darussalam Mekar Agung Tahun 2019 Berdasarkan Pedoman Akuntansi Pesantren. *JAMER: Jurnal Akuntansi Merdeka*, 2(2), 56–62. <https://doi.org/10.33319/jamer.v2i2.61>
- Wilkinson, J. W. (2000). *Accounting Information Systems: Essential Concepts and Applications* (4th ed). New York: John Wiley & Sons Inc.
- Wulandari, R. E., Sutrisno, S. T., & Ghofar, A. (2020). Factors affecting the implementation of financial accounting standards for MSMEs with environmental uncertainty as moderating variables. *International Journal of Research in Business and Social Science* (2147- 4478), 9(7), 160–166. <https://doi.org/10.20525/ijrbs.v9i7.945>
- Wulansari, A. P. (2023). Opini Mahasiswa - Urgensi pedoman akuntansi dalam pelaporan keuangan pesantren. *Antara Babel*. [https://babel.antaranews.com/berita/353196/opini-mahasiswa-urgensi - pedoman-akuntansi-dalam-pelaporan-keuangan-pesantren](https://babel.antaranews.com/berita/353196/opini-mahasiswa-urgensi-pedoman-akuntansi-dalam-pelaporan-keuangan-pesantren)
- Yusriwarti, & Gustina, I. (2020). Analysis of factors affecting implementation of entity financial accounting standards without public accountability (Sak etap) in middle small micro businesses (umkm) district in indragiri district region. *Proceedings of the International Conference on Industrial Engineering and Operations Management*, August.
- Zen, A., Ali, H., Sastrodiharjo, I., & Hidayat, W. W. (2024). The Effect of Organizational Commitment, Organization Funding, and Intervening Organizational Performance towards Organizational Sustainability (on Islamic Boarding). *East Asian Journal of Multidisciplinary Research*, 3(2), 607–616. <https://doi.org/10.55927/eajmr.v3i2.8290>
- Zrai, M. A., & Masruki, R. (2024). The Impact of Transformational Leadership on Commitment to Change Among Jordanian Government Accountant Toward IPSAS Implementation. *Journal of Modern Accounting and Auditing*, 20(3), 73–88. <https://doi.org/10.17265/1548-6583/2024.03.001>