

RINGKASAN

Penelitian ini mengeksplorasi peran akuntansi wakaf dalam pengembangan tata kelola Pesantren Modern X Purwokerto. Tujuan penelitian adalah menganalisis penerapan prinsip-prinsip tata kelola wakaf berdasarkan *Waqf Core Principles* (WCP), mengkaji implementasi PSAK 412 dalam pelaporan keuangan wakaf, dan mengevaluasi kontribusi pengelolaan wakaf terhadap pencapaian *Sustainable Development Goals* (SDGs). Penelitian menggunakan pendekatan kualitatif dengan metode studi kasus. Pengumpulan data dilakukan melalui wawancara mendalam dengan berbagai informan meliputi pengurus yayasan, pengelola wakaf, bendahara, Kemenag. Data juga diperoleh melalui observasi langsung terhadap praktik pengelolaan wakaf dan analisis dokumen berupa laporan keuangan struktur organisasi, dan dokumen terkait lainnya. Teknik triangulasi digunakan untuk memvalidasi temuan dan memastikan kredibilitas hasil penelitian.

Hasil penelitian menunjukkan bahwa Pesantren Modern X telah menerapkan sebagian besar prinsip WCP, khususnya dalam aspek akuntabilitas nazhir yang ditunjukkan melalui struktur organisasi yang jelas dan pembagian tugas yang teratur. Transparansi internal telah berjalan baik, melalui rapat rutin dan komunikasi terbuka, meskipun transparansi eksternal masih terbatas. Kepatuhan syariah menjadi fondasi utama dalam setiap pengambilan keputusan pengelolaan wakaf. Namun, masih terdapat tantangan dalam aspek pengawasan independen karena belum melibatkan auditor eksternal, Implementasi PSAK 412 dalam pelaporan keuangan wakaf belum sepenuhnya optimal. Pelaporan yang dilakukan masih menggunakan format sederhana berupa laporan penerimaan dan pengeluaran, belum mencakup komponen lengkap yang sesuai dalam standar PSAK 412. Tantangan utama meliputi keterbatasan pemahaman SDM tentang akuntansi wakaf, sistem pencatatan yang belum terstruktur, dan kurangnya pemisahan tegas antara dana wakaf dengan dana operasional pesantren. Pengelolaan wakaf produktif di pesantren telah memberikan kontribusi signifikan terhadap pencapaian SDGs. Dalam aspek pendidikan berkualitas (SDG 4), hasil pengelolaan wakaf dialokasikan untuk fasilitas pendidikan. Kontribusi terhadap pekerjaan layak dan pertumbuhan ekonomi (SDG 8) terwujud melalui unit usaha wakaf yang menciptakan peluang kerja untuk guru-guru kompeten.

Penelitian menyimpulkan bahwa akuntansi wakaf memainkan peran strategis dalam memperkuat tata kelola pesantren dengan menyediakan kerangka transparansi dan akuntabilitas. Terdapat komitmen kuat dari pengurus untuk terus meningkatkan kualitas pengelolaan. Rekomendasi utama meliputi penguatan kapasitas SDM melalui pelatihan akuntansi wakaf, pengembangan sistem pencatatan dan pelaporan yang sesuai dengan PSAK 412, penguatan transparansi melalui publikasi laporan keuangan, pelibatan pengawasan independen, digitalisasi sistem pengelolaan, sertifikasi wakaf formal di Badan Wakaf Indonesia, dan pengembangan jaringan kemitraan yang lebih luas.

Kata kunci: PSAK 412, *Waqf Core Principles*, SDGs, Pesantren

SUMMARY

This research explores the role of waqf accounting in the development of governance at Pesantren Modern X Purwokerto. The objective of the research is to analyze the application of waqf governance principles based on Waqf Core Principles (WCP), examine the implementation of PSAK 412 in waqf financial reporting, and evaluate the contribution of waqf management to the achievement of Sustainable Development Goals (SDGs). The research uses a qualitative approach with a case study method. Data collection was conducted thru in-depth interviews with various informants including foundation administrators, waqf managers, treasurers, and the Ministry of Religious Affairs. Data was also obtained thru direct observation of waqf management practices and document analysis in the form of financial reports, organizational structure, and other related documents. The triangulation technique was used to validate the findings and ensure the credibility of the research results.

The research results indicate that Pesantren Modern X has implemented most of the WCP principles, particularly in the aspect of nazhir accountability, which is demonstrated thru a clear organizational structure and orderly task distribution. Internal transparency has been functioning well, thru regular meetings and open communication, although external transparency is still limited. Sharia compliance is the main foundation in every decision-making process regarding waqf management. However, there are still challenges in the aspect of independent oversight because external auditors have not yet been involved. The implementation of PSAK 412 in waqf financial reporting has not been fully optimal. The reporting conducted still uses a simple format in the form of income and expenditure reports, which do not yet include the complete components in accordance with the PSAK 412 standards. The main challenges include the limited understanding of waqf accounting among human resources, an unstructured recording system, and the lack of a clear separation between waqf funds and the operational funds of the pesantren. The management of productive waqf in pesantren has made significant contributions to the achievement of the SDGs. In the aspect of quality education (SDG 4), the results of waqf management are allocated to educational facilities. Contributions to decent work and economic growth (SDG 8) are realized thru waqf business units that create job opportunities for competent teachers.

The research concludes that waqf accounting plays a strategic role in strengthening the governance of pesantren by providing a framework of transparency and accountability. There is a strong commitment from the management to continuously improve the quality of governance. The main recommendations include strengthening human resource capacity thru waqf accounting training, developing recording and reporting systems in accordance with PSAK 412, enhancing transparency thru the publication of financial reports, involving independent oversight, digitizing management systems, formal waqf certification at the Indonesian Waqf Board, and expanding partnership networks.

Keywords: PSAK 412, Waqf Core Principle, SDGs, Islamic Boarding