

The internal control model of Islamic Boarding School Salafiyah Syafi'iyah

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Abstract

Purpose - This research aims to find out the typical internal control practices rooted in the Salafiyah Syafi'iyah Sukorejo Islamic Boarding School (SSSIBS) and is offered to be a new model of internal control characterized with the unique values of the Islamic Institution (II).

Method - This research uses a qualitative approach. The data are collected through observation, documentation, and interviews. These data collection techniques are carried out in two stages with 18 informants considered having sufficient experience in their departments, and good understanding of the research context.

Result - The results found that the main element of the uniqueness of the SSSIBS is the spiritual value that underlies all activities in the II. In the element of spirituality, there are 4 categories, namely 1) the belief and attitude category, 2) practice category, 3) management category, and 4) IBS heritage category. All of these elements are bound as spiritual and become an effective fortress for the II in carrying out all its activities, and are known as Spiritual-based Internal Control.

Implication - This research relates to leadership awareness on the importance of internal control to achieve the entity's goals, by constantly evaluating the understanding and implementation, and aligning them with spiritual values that characterize Islamic Institution.

Originality - This research is the first study that reveals a new model of internal control in the SSSIBS.

Keywords: internal control; spirituality, Islamic boarding school



Introduction

In Islamic Institution (II) or Pesantren culture, there is a rule of *ushul fiqh* that guides Muslims, which is "maintaining good traditions and adopting better new cultures"(Razi, 2011). This rule becomes one of the motivations that underlies the foundation of thinking of the *santris* or students learning in Islamic boarding school dealing with the current development and the needs of society. One of the peculiarities of Islamic institution or pesantren is that they are plural in nature, meaning that there is no uniformity of rules regarding managerial, administrative, bureaucratic, structure, culture, curriculum, and moreover political side (Fitri and Ondeng, 2022). Each pesantren has its own independence. At present *santris* are not only sufficiently equipped with moral aspects, but also need to be equipped with competence and skills relevant to the demands of the era. The attention on study of science and technology is increasingly greater, in addition to the science of religion and moral behavior. This phenomenon implies the growing awareness of the *santri* in responding to the demands of the era (Suwadji, 2014).

The changes require the strengthening of management of pesantren. It is important in order that pesantren can provide a proportional role on the cultural and structural sides. The financial side is one of aspects that needs to be considered since it is very prone to conflict and determines the continuity of an institution. Therefore, good financial management of pesantren is absolutely needed (Yakin, 2014). In fact, the government through Bank Indonesia is aware that it is important to consider issuing Pesantren Accounting Guidelines in order that pesantren can gradually adjust their financial statements based on generally accepted financial accounting standards without ignoring their characteristics (Bank Indonesia, 2018).

Pesantren in the modern era has a more complex organizational structure than before. It is in line with the increasing number of educational institutions established. Each institution is given the authority to manage operational needs as assigned tasks (Tandiontong, 2016). Thus, there is a

great need for pesantren on skilled personnels to handle financial management specifically. Then, a known relationship between agent and principal as agency theory emerged (Jensen, 1976). As the recipient of the mandate, the management of the institution should have shown loyalty to their leaders in the pesantren structure (Hartadi, 1999). It is not justified that there is a trait, neglect of duty or selfishness (Djajadikerta, 2004). It is important to emphasize, given the results of research indicate that the majority of fraud is committed by management (Kasim, 2010) and embezzlement by employees (Niswonger, 2017).

However, all entities have the same potential to experience fraud. There is no entity in this world that is free from potential fraud (Mujib, 2017) that will continue to exist, inherent as *sunnatullah*, no matter how hard people try to prevent it (Rahman et al., 2014). Fraud and its various types have been characterized as significant contributing factors to the development of severe financial crises (Cheliatsidou et al., 2021). Fraud perpetrators are not limited to certain groups; all have the opportunity to become perpetrators because the focus is on how to get benefits, both for individuals and/or groups (Priantara, 2013). Religious symbols cannot be a guarantee that an entity will definitely be free of potential fraud (Sula et al., 2014). Today, the concept of fraud integrates ethical values on assessing the risk of employee fraud (Sujeewa et al., 2018).

The rise of fraud cases is currently a special concern for the government and society. Initial efforts to prevent fraud begin with effective internal controls. Ineffective controls can lead to fraudulent and unlawful acts. The role of internal control is very significant for an organization, which will be able to have a significant positive impact on the organization. Therefore, the researchers are interested to analyze more deeply. Completion of the system as an effort of improvement is absolutely necessary because weak internal controls tend to be used as an entry point for fraud and abuse of authority.

As far as we observe, there has been no research that specifically raises the theme and dissects the internal control system in Islamic boarding schools which is aimed at finding unique values that can strengthen the

implementation of the internal control system in that place. This research is expected to be a door for academics and researchers to further elaborate on the dynamics that occur in Islamic boarding schools so that it can become the necessary improvement efforts. At the same time, this can explore the unique potential possessed by the institution which has not been exposed to the public.

Literature Review

Fraud and Prevention

Fraud is irregularity and deviation (Priantara, 2013), deceit, dishonesty and deliberate negligence with an intention on deceiving and eliminating the property of others (Arrens, 2012) which results in the victim experiencing loss (Reding et al., 2013). It is also understood as cheating by a person in achieving his goals. The key is it is intentional, to distinguish it from negligence and error which is a form of accidental or unintentional (Priantara, 2013). Deliberate mistakes are a form of fraud and crime, while unintentional mistakes are *sunnatullah*, a necessity for humans as creatures where they are wrong and forget. However, both can cause losses—financial losses, administrative, or other losses—that must still be avoided (Hartadi, 1999).

All entities have the same potential to experience fraud, none of them can avoid it (Mujib, 2017). No matter how hard we try to prevent it, the potential for fraud will continue to exist (Rahman, 2014). Moreover, those who know the weaknesses of an organization have a greater opportunity to commit fraud, especially those who hold certain positions, functions, and authorizations within the organization (Wolfe et al., 2004). So, it is reasonable to say that the management is the majority element of a fraud compared to external parties (Kasim, 2010).

Fraud is believed to have existed since the process of trade transactions, but academically only appeared in 1776 by Adam Smith who sparked the concept of early fraud (Dominey et al., 2012), continued in 1939, the concept of white collar crime was born (Priantara, 2013). Donald (1953) has the most

well-known concept of fraud, namely The Fraud Triangle (Kassem et al., 2012). In 1984 the concept of fraud scale model was born, in 2004 the concept of The Fraud Diamond was born, in 2006 the concept of The Triangle of Fraud Action occurred (Dorminey, 2012), in 2009 the concept of The ABC Model existed (Ramamoorti, 2009), in 2010 there was a MICE model (Kassem, 2012; Dorminey, 2012), in 2010 the concept of predatory fraud emerged (Dorminey, 2012), in 2012 the New Fraud Diamond concept was developed (Dorminey, 2012), in 2012 the concept of The New Fraud Triangle Model was born (Kassem, 2012), followed by the Sharia Fraud Model (Mujib, 2017) then the New Fraud Triangle Theory (Sujeewa et al., 2018), and the last was the International Fraud Triangle (Cheliatsidou et al., 2021).

The phenomenon of fraud revealed is similar to the phenomenon of an iceberg, which appears only on the surface, while that sunk in the ocean is much greater (Priantara, 2013), and even tends to be hidden. Because there is no single entity that is free from potential fraud (Mujib, 2017), the most important thing is to prevent efforts to be increased as much as possible. Steps to improve and supervise need to be done (Jensen et al., 1976) continuously to ensure the organization's journey in accordance with the role that has been determined so that goals can be achieved. Although indeed, no matter how good a system is created, the potential for fraud is always there, even those who already have the character of fraud will always find the chance in a system (Mujib, 2017).

Several literatures have shown common idea that an organization's internal control system is a vital and effective instrument for preventing fraud, and is believed to be one of the effective means for organizations to achieve goals, mitigate risk, and help ensure effectiveness-efficiency operational. Organizations that do not have an internal control system, or have weak and ineffective internal control system have higher risk of fraud potentials (Priantara, 2013). Internal control is increasingly seen as a solution to various potential problems that might occur in an organization (Murtanto, 2005).

Internal Control

The concept of internal control which is widely adopted in various countries including in Indonesia is the COSO model (COSO, 2013). In addition to the COSO (Committee of Sponsoring Organizations of the Tread way Commission) in the USA, the concept of internal control which is also widely known is the CoCo (Criteria of Control Board of the Canadian Institute of Chartered Accountants) in Canada and the Cadbury Commission in the UK (Tunggal, 2013). The term 'internal control' first appeared in 1949 by the American Institute of Certified Public Accountants (AICPA), which defines internal control as a plan, other means of coordination and the ways in which entities maintain security of assets, examine the confidentiality and reliability of data, increase effectiveness and determine management politics.

In 1992, COSO emerged which defined internal control as an executive procedure for the board of directors, authority owners, and other employees to achieve organizational goals by meeting operational effectiveness and efficiency, reliable financial reports, and compliance with rules and regulations (Lakis, 2012). From all the various definitions of various points of view, it can be simply understood that internal control is a unified whole system that contains all the needs to achieve goals, as well as to prevent, detect, and correct potential errors. Internal control is expected to be the spearhead in protecting assets by preventing theft, misuse, or improper placement in locations (Niswonger, 2017).

Internal control systems in a broader context can be interpreted as all the dynamics that occur within the organization, whether being carried out by internal or external parties which ultimately are also intended to ensure the achievement of organizational goals. The key words are organizational goals. Then every effort, all elements, and processes that occur, which are intended to ensure the achievement of the objectives of the entity are a unified whole, inseparable and interrelated. We can call it the system of internal control. Internal control is an interrelated and united system in all organizational designs aimed to ensure the achievement of organizational goals which are

the responsibility of management (Tunggal, 2013). As a system, internal control must cover all aspects of the organization (Lakis, 2012), no points should be missed. The basic characteristics of internal control are complex and consist of all organizational activities, both sideways, up, down, in and out of the organization (Pfister, 2009). Ideally, all rules and policies are neatly arranged in written documents so they can be examined and guided (Daniela, 2013).

Good internal control do not only aim to protect the organization, but also to ensure the security and integrity of all elements involved in it (Tunggal, 2013). Internal control does not only consist of guidelines, regulations, policies and forms, but is also closely related to the human resources that run and influence it at all levels of the organization. Each personnel is fully responsible for their duties and obligations (Murtanto, 2005). The control system can consist of control subsystems at a smaller and technical level. Each system is a control for the other subsystems and can evaluate the effectiveness of the other controls (Tunggal, 2013). As a system, all are interrelated and have cause and effect.

Not everybody is honest and has high integrity (Priantara, 2013). No matter how well the rules and procedures are drawn up, everything finally returns to its human capacity which can be seen from the average education, training, and level of experience (Mulyadi, 2004). Internal control systems must be structured in such a way as to encourage people to be honest or forced to do honestly. Good control will be damaged and useless if it is filled by bad people who do collusion or reject the control itself (Tunggal, 2013). Humans are the most important aspect of internal control. If they are competent and honest, the other control components can be reduced or eliminated. On the contrary, when the people are not competent, the control will never be meaningful (Arens et al., 2013). The most difficult core factor in the control system is the presence of the right people who can support the system to operate optimally. The existence of the right people can be an initial guarantee of the optimal journey of the organization in achieving its goals. The best people tend to be in an environment and organizational culture that

is also good and supportive of the personal development of each individual. All aspects are interrelated, influence each other. Therefore, organizational culture is important (Pfister, 2017).

There are three main objectives of internal control, namely operational effectiveness and efficiency, reliability of financial reports, both internal and external, and compliance with regulations and internal policies (Pfister, 2017). Internal control is considered to be effective if the three objectives can be achieved (Ramdany et al., 2017). With the existence of internal control, it has become the initial provision for organizations to fortify themselves from potential fraud. The deterrent strength of fraud is very dependent on the quality of its own control. The stronger and more effective the internal control, the smaller the potential for fraud to occur, and vice versa (Saputra, 2017).

Internal control is one measure of the quality of good governance of an organization (Michelon et al., 2009). It is even referred to as best practice (Lestari, 2015) and plays an important role in the success of public sector reforms (Zamzami et al., 2015). It is expected to provide a reasonable guarantee that the assets of the organization are protected and used to achieve goals, and prevent theft, embezzlement, misuse, or placement in inappropriate posts (Niswonger et al., 2017). Security is one of the most important basic needs, both life security and wealth security (Jindal, 2014). Control can be preventive to prevent fraud, detective to detect fraud that has occurred and take corrective action, and directive to direct and cause the desired thing to happen (Tunggal, 2013). These characteristics must be maximized according to the stages. However, a good control system will certainly be a strong fortress to avoid the occurrence of fraud before it happens. Internal control has a significant positive effect on early warning fraud and can detect early fraud that might occur (Yelvionita et al., 2019). The effective internal control can reasonably reduce business risks and prevent occurrence of fraud (Rahman et al., 2019).

Nowadays, people are demanded to be familiar with technology development. Human involvement can be further reduced to certain limits.

The role of humans remains very vital, but the presence of technology can further assist humans in ensuring the system to run well. Technology and information systems are also one of the supporting facilities in the internal control system (Tunggal, 2013). The role of internal control is very significant for an organization, which will be able to have a significant positive impact on the organization. But conversely, when it is weak, it can be used as an entry point for fraud. Thus, this topic is interesting to be examined.

Research Methods

This study applies a qualitative perspective to find new concepts based on data obtained from informants who have experienced the process, action or interaction with the phenomenon (Creswell, 2009). The study was conducted at the Pondok Pesantren Salafiyah Syafi'iyah Sukorejo (P2S3) located in Sumberejo Village, Banyuputih, Situbondo, East Java in 2020. This pesantren was chosen because (1) its organizational structure is quite complex which is spread in many fields and institutions, (2) it is open to the development of the modern world, (3) it still maintains the Islamic principles and *amaliyah*. The focus of the study is to monitor the implementation of the internal control system in Pesantren Sukorejo, discover important phenomena and peculiarities that have strong Islamic contents and become a daily habit in the pesantren. The data were obtained through observation, interviews with relevant sources, as well as through document review. Informants were taken from several levels of the pesantren structure, consisting of representatives from the implementing elements and those responsible for financial management from the lowest levels in institutions or faculties, rector office, higher education, pesantren internal board supervisors, as well as the highest leaders in Pondok Pesantren, namely Pengasuh Pesantren (Head of Pesantren).

Results and Discussion

Finding: Spirituality and Beliefs & Attitudes

Spirituality

Today the world is controlled by a capitalist system that denies the value of God (Harahap, 2008). At the same time, fraud continues to increase, causing huge losses to companies, individuals, and society and creating moral problems at work (Mahdavikhou, 2012). Time has shown a significant shift in values, where the values of spirituality have been considered very important in the latest management paradigm. Scholars are increasingly aware that religious beliefs have a very large role in shaping the character of individuals and groups (Geigle, 2012). The spiritual approach, also known as inner awareness, recognizes that humans do not work only with their hands, but also with their hearts or spirits (Ajala, 2013).

The relationship between religion and work is actually common (McGhee et al., 2008). Especially in Islam, not only the relationship exists, but it is inseparable (Muhammad et al., 2013). In Islam, economic activities are not only oriented towards worldly and present interests, but also oriented towards *ukhrawi* profits (Maksum et al., 2013). Spirituality is the greatest meaning and purpose in a person's life (Khairi, 2013) which is considered capable of providing a more positive reciprocal relationship between an organization and its members, as well as allowing everyone to work together and achieve the same goals. Organizations that uphold the value of spirituality are those that have a primary purpose and noble intentions that go beyond material success as a foundation (Efferin, 2016). Research shows a positive and significant effect between religiosity and spirituality on fraud prevention (Taufik, 2016; Purnamasari, 2015). The understanding of spirituality in Islam is different from a secular understanding, which is guided by the guidance given by Allah, and there is no separation between religion and daily activities (Khairi, 2013). Islamic spirituality is love that is colored and conditioned by knowledge and is based on obedience (Othman, 2011). Practicing Islamic values has the potential to reduce corruption and waste,

prevent fraud, and deviant behavior (Khira, 2016) because a Muslim holding the value of his spirituality will refrain from things that are prohibited by Him (Mahdavikhou, 2012). Attention to the value of spirituality is the main characteristic of pesantren as the most important factor in all aspects of life.

Finding: Beliefs and Attitudes to Iman (Faith), Akhlak (Morality), Amanah (Trustful), Spiritual Connection (Ruhani), and Barokah

Iman (Faith)

The essence of spirituality in Islam is *tauhid* (Othman, 2011), a form of servitude to Allah Almighty, the Supreme Single. Faith (iman) is one of the most important concepts in religion. A strong fortress of faith can guarantee the goodness of one's life because faith is a determinant of activity, influencing deeds, as well as the main purpose of all science and worship or *muamalah* activities (Alim, 2011). As a servant, faith can be the foundation to always be careful in their activities because they feel they are always under His supervision, every action is recorded carefully without a single thing missing, which in the future will be held accountable (Antonio, 2015). True and strong faith impacts beliefs and inclinations to do good, prevent fraud, and try to reduce mistakes caused by accident (Ali, 2012). Religious background and beliefs can affect one's ethics (Yesil, 2012). Faith cannot be seen and touched with the five senses but the effect can be felt clearly. Solid faith is reflected in the noble personality and good deeds of charity because the inner attitude without being manifested in real actions shows lying (Ali, 2012). The quality of faith and ritual worship has a direct impact on the quality of performance because the trust departs from the value of piety and obedience. When disciplinary action occurs, violation or betrayal, the consequence is the declining quality of one's perfection of faith. This is in line with Prophet Muhammad's saying "*laa iimaana liman laa amaanaata lahu*" meaning imperfect faith of someone who is not trustful.

Akhlak (Morality)

In pesantren, morals or manners are non-negotiable necessities, and are even seen as more important than knowledge. Pondok Pesantren is a bastion of struggle in terms of *aqidah, tarbiyah*, which gives birth to the *akhlak* and science typical of *ahlussunnah wal jama'ah*. *Akhlak* relates to good, bad, right, and wrong actions that originate from the Qur'an and the hadith of the Rasulullah SAW inherent in a person, united in behavior and deeds (Habibah, 2015). As the concept of Imam Al-Ghazali, *akhlak* is a trait embedded in the soul that will arise spontaneously and naturally without being planned or thought beforehand (Sahriansyah, 2014). The number of financial scandals is increasingly opening the eyes of the world to the importance of ethics (Mahdavikhou, 2012). An environment filled with ethical people has greater expectations to be able to develop. A Muslim is bound by faith and *akhlak* in every activity (Maksum, 2013). In general, there are fundamental differences between morals and ethics. Morals uses religious parameters, namely the Qur'an and As-Sunnah, thus the truth is absolute, whereas ethics uses the parameters of reason whose truth is relative and temporary (Sahriansyah, 2014). In Islam, morals and ethics are not significantly different because the ethics of a Muslim is the manifestation of *akhlak*. The mind of a Muslim must not conflict with the guidance of the Qur'an and the hadiths.

Amanah (Trustful)

In pesantren, the value of the *amanah* is highly considered in many opportunities and institutional evaluation forums. The quality of one's performance is very dependent on their ability to carry out the tasks. In pesantren, personnels who are assigned to certain posts and functions are called *umana'*, which is derived from the word *amanah*, i.e., people who are responsible for their respective duties. A person is said to have an *amanah* if he has integrity to carry out his duties and be responsible for his actions (Nooraini, 2011). *Amanah* is a form of Islamic spiritual intelligence (Rahman et al., 2015; Othman et al., 2014) which necessitates justice in leading, interacting, and carrying out tasks (Khairi, 2013). With the nature of the

amanah, a Muslim is believed to be able to provide the best performance, because the *amanah* is accountable not only to humans and organizations, but also to God, Allah SWT (Dewi, 2019). Therefore, it is very important to give the *amanah* to the right person in the right place, to someone who is an expert (QS. An-Nisa':58).

Spiritual Connection (*Ruhani*)

Pesantren beliefs, the spiritual connection, and inner bond between *santris* and teachers are very important. Not only those who are still alive, but are still very closely guarded until the teachers who have passed away. The *sanad* continued until the *tabi'in*, *sahabat*, and the Prophet (Nashiruddin, 2018). This spiritual connection is very important as a proof that they are in the same line. Spiritual connections can be likened to electricity; as long as the electrical power connection is maintained, the lights will remain on (Nashiruddin, 2018). Likewise, the heart and spirit that is constantly connected with the teachers can continue to keep the life of the light of conscience, for it is expected that in the hereafter, they will be together in the heaven. In daily interactions, spiritual relationships and connections between *kiai* and *santris* are like parents and children (Departemen Pendidikan dan Kebudayaan, 1994), they are very close and inseparable. A strong bond breeds commitment and militancy. Therefore, in pesantren, the seniority factor is very strong because in character and spiritual *sirr* (secrets) they have not been replaced.

Barokah

Barokah means *ziyadah* (increase) or *an-numuw* (grow) which means that something blessed by God will always increase and grow the positive things (Fauzi, 2017). *Barokah* means more value than what is currently owned. *Barokah* is not merely a material value, but it has value of kindness that may lead the person to goodness and to be glorified before God Almighty and humans (Arifin, 2018). *Barokah* is a religious symbol and a tradition of pesantren that continues to be preserved as an institutional force (Zakiah,

2004). Confidence in the existence of *barokah* is one of the strengths for *umana'* to grow in the value of sincerity and worship from all of its devotion activities. *Barokah* value is believed to provide worldly and *ukhrawi* happiness (Budiarto, 2016). Since the leadership of KHR. Ahmad Azaim Ibrahimy as the Head of Pesantren or is known as Pengasuh Pesantren, the term salary or honorarium is no longer used and changed to *barokah*. It aimed to further increase the sincerity and intention of worship in all *khidmah* activities.

Practice: *Niat* (Intention), *Khidmah*, *Musyawahar*, *Istikharah*,

***Niat* (Intention)**

Prophet Muhammad SAW said that all human deeds are very dependent on their intentions (*niat*). If all activities are intended to for the sake of Allah Almighty and His prophet, it will be worth worship (*ibadah*) and will benefit him. But if it is only intended for worldly interests, there is no value of worship and blessing in it. Therefore, in pesantren, it is taught that every activity is recommended to be linked and intended for worship so that there is more value to be obtained. Furthermore, the pesantren culture strongly believes that the role of intention is very large towards the quality and value of an action. Empirically, it has also been proven that there are positive links and impacts between intention and behavior (Wijaya, 2008; Ali et al., 2015; Othman, 2017). In Islam, the position of intention is vital and absolutely necessary for an action to be valuable (Khairi, 2013). Intention is a strong will to behave or do a job (Ajzen, 1991; Mayasari, 2018). It is believed to have a positive impact on the success of an action (Ali, 2015) and can increase confidence in the success of behavior (Mayasari et al., 2018), attitude (Wijaya, 2008), self-confidence and mental maturity (Sarwoko, 2011). Intention is done in the heart with a strong determination. Allah is All-Knowing that is secret and hidden (Hameed, 2009). One of the more values of intention is that although the deed cannot be done or completed for any reason outside of his will, it has been recorded as worship and reward for him (Khairi, 2013).

Khidmah

Khidmah is the principle of devotion as one of the main characteristics in pesantren. Whatever and wherever the assignment is a form of *khidmah* to pesantren and teachers that are expected to be worthy of blessing and recorded as worship. If this principle is done seriously, it can give birth to obedience and extraordinary loyalty, known as *sam'an wa tha'atan*, anything the teacher ordered, it is done with full compliance (Arifin, 2018). *Khidmah* means providing the best service to pesantren and teachers with maximum compliance without expecting anything in return. The concept of *khidmah* requires a sense of sincerity in carrying out the task. In the current era, rewards are a necessity, but with the doctrine of *khidmah*, *umana'* is taught that material is not the main motivation. There is a distinctive phrase of the pesantren, *bede tarema tade' panarema*, which means when it is available, you may take or accept it, however when it is not, you may also accept it gracefully.

Although the rewards are insignificant compared to similar work outside the pesantren, *umana'* at the pesantren show seriousness and loyalty in working (Badarwan, 2018). They believe in the blessing of something obtained from their service at the pesantren, including the ease of meeting their daily needs. *Khidmah* is not merely for work, but more than that to help pesantren carry out the noble task of educating *santris* and conducting dakwah activities as a contribution in fighting for the religion of God and benefiting fellow human beings (Nooraini, 2011).

Musyawah

In all the activities and decision-making processes, pesantren never leave the culture of *musyawah*. The tradition of *musyawah* is one of the models of Muslim personality (Othman, 2014). In Islam, *musyawah* is a noble and important practice. Sahabat Abu Hurairah narrated that he had never seen someone who most often do *musyawah* other than the Prophet (Abdullah, 2014). By doing *musyawah*, in addition to finding the best solution, all parties are given the opportunity to contribute and express opinions (Rusdi,

2014). Even as long as it is still within the scope of the discussion material, everyone is given the opportunity to express hopes and complaints due to the duty, the leadership can also conduct the evaluation and direction needed (Khairi, 2013) so that all problems are resolved as far as possible (Ilyas, 2018). After the *musyawarah* process is passed, all parties have the obligation to respect and obey any decisions that are produced and determined by the leadership or the authorities (Abdullah, 2014). In pesantren, *musyawarah* are carried out in accordance with the needs and issues discussed, then it becomes the authority of the Pengasuh Pesantren to decide based on the results of *musyawarah* and his spiritual maturity.

Istikharah

One of the peculiarities in pesantren is the *istikharah* mechanism in the decision making process. *Istikharah* is done as a form of servitude, submission and asking for guidance from Allah (Muhith, 2016). *Istikharah* is carried out not only for personal matters, but also to resolve organizational and public issues as exemplified by Rasulullah SAW, including in strategic and business matters (Edgar, et.al, 2010). One method of *istikharah* is done by performing the two raka'at of shalat sunnah, followed by zikir and certain prayers, then opening the Qur'an randomly to find *isyarah* and wisdom in it.

In pesantren, strategic decision making is done in stages. Starting from *musyawarah* or proposals, the results are left to the Pengasuh Pesantren to be considered and discussed in the leadership forum. Furthermore, *istikharah* process and decision making are done by Pengasuh Pesantren (Zarkasyi, 2018). In the pesantren, after the structural and organizational processes are carried out, the results are left to the will of Allah Almighty (Al-Suwailem, 2000). Some important decisions are made through *istikharah* such as selection of new personnel, selection of leadership changes, or other strategic decisions, including finance and budgeting, especially when several options and conditions that must be chosen.

The method of *istikharah* is done as a form of request to Allah Almighty to find the best way, especially for very important decisions that are difficult to

decide (Qutub, 2016). Human knowledge is very limited and full of lust. Decisions made without asking for God's guidance are feared to have a negative and detrimental impact. The *istikharah* method is also beneficial for determination in decision making (Qutub, 2016).

Management: *Pengasuh Pesantren*, Centralization, *Salaf-Khalaf*

Pengasuh Pesantren

Pengasuh Pesantren are the highest leaders in the Pondok Pesantren, hold the title of *kiai* and are central figures. His position is not only as a leader, but also as a teacher and role model (Siswanto, 2013). Without the figure of the *kiai*, the pesantren cannot possibly survive (Ilahi, 2014) because in addition to the *santris* and the *kitab kuning*, the existence of the *kiai* is an inseparable characteristic of the pesantren (Hidayat, 2016). For traditional Islamic societies especially in Java, the *kiai* is seen as a sacred figure who has an absolute authority (Dependikbud, 1994). No one in the pesantren environment dares to fight against him (Alwi, 2013), apart from his position but also due to his morals. The absolute nature of communication from the *kiai* and his subordinates is seen as quite ideal in moral (akhlak) education (Hidayat, 2016). The *Pengasuh Pesantren* figure acts as a policy maker, a charismatic figure, consistent with the values of the struggle of his predecessor, independent, willing to do charity because he hopes for the pleasure of God, and always serves the people through the dakwah and social movements (Ibrahim, 2014).

Centralization

The existence of the *kiai* as an authoritative and central figure of all policies (Iryana, 2015) enables pesantren to use a centralized organizational pattern as well. In terms of financial management, Pesantren Sukorejo uses a centralized system, meaning that all finances are centralized in Pondok Pesantren (Masyhud et al., 2003; Hosaini et al., 2019). With centralization, pesantren financial management is under the control of the Pesantren Treasurer so as to facilitate accountability. Every institution that needs

finance, submits in written notes according to a predetermined budget (Masyhud, 2003). At present, the pesantren's financial statements use a simple cash flow format, which is not based on generally accepted accounting standards (Arifin, et.al, 2013) because many financial workers do not have accounting education background. However, the mechanism in pesantren has upheld the principles of transparency and honesty (Murdayanti et al., 2019). To increase accountability, it is very important that pesantrens have financial staff with accounting background in all institutions so that financial statements can be prepared in stages in accordance with accounting standards and integrated financial information systems (Suharjono, 2019).

Salaf-Khalaf

One of the peculiarities of Pesantren Sukorejo is the combination of pesantren culture with the development of the modernity, *salaf* and *khalaf*. Usman (2013) stated that the concept of pesantren consists of traditional, modern and comprehensive types. Sukorejo is included in the category of comprehensive pesantren, which is a combination of traditional and modern, *salaf* and *khalaf*. In this case, the pesantren adheres to the rules of *al-muhaafadzotu 'alal qodiimisshoolih wal akhdu bil jadiidil ashlah*, which means preserving the good old culture and adopting a new better culture (Muhith, 2016). The opening of pesantren to modernity is very good because organizations that can survive and develop are those who want to be open and adapt to the demands of the time. Initially, the pesantren only focused on religious education, but nowadays public education is being opened to respond to the needs of the society. The pesantren which used to be managed very simply is now growing in line with the challenges of the time and the needs of society.

Heritage: *Ibadah, Wirid, Hizib, Istiqamah*

Ibadah

Worship (ibadah) is a form of self-servitude of a creature to his God, Allah SWT, an attempt to draw closer to Him. It has become a human condition for

worship as implied in the Qur'an, surah an-Najm verse 42. Along with trust and knowledge, worship is a characteristic of Muslims who have high spiritual values (Othman, 2014). Culture in pesantren believes that all life activities can be worth worship. Moreover, many activities in pesantren are clearly having religious nuances. A *santri's* obedience to the *kiai* is one manifestation of *khidmah* which is also seen as worship (Alwi, 2013). All activities if intended for worship and as a form of servitude to God, even the worldly things will be worth worship. In terms of organization, ritual worship has a direct impact on the quality of performance because one's integrity departs from the value of piety and obedience.

Wirid

Zikir is an endeavor to instill deep memories of Allah in the heart and mind so that they are always careful and are not negligent at His command. The implementation of *zikir* can be in the form of shalat, *wirid* and prayer (Junaidi, 2007). *Wirid* is a practice that contains recitation of *zikir*, prayer, and other practices that are usually read routinely at a certain time (Abdullah, 2011). *Zikir* and *wirid* which are consistently practiced are efforts to maintain the spiritual connection with the teachers so that the heart filled with spiritual power (Nashiruddin, 2018). The *wirid* tradition continues to be maintained today, especially by the *Ahlussunnah Wal Jamaah* Muslims, especially by the Nahdlatul Ulama based at the Pondok Pesantren (Abdullah, 2011). *Wirid* is a heritage that is the hallmark of pesantren which has been handed down from generation to generation. *Wirid* has an important role in shaping the character of the *umana'* and guarding the spiritual wholeness of the pesantren as a whole.

Hizib

Hizib is a practice that contains prayers taught by the scholars (ulama') and *sholihin* read according to a certain time and manner. *Hizib* is practiced with a specific purpose, for example to fortify oneself, family, and the environment, when facing great danger, to defeat a threatening enemy, etc.

(Abdullah, 2011). The pesantren culture believes that *barokah* of *wirid* and *hizib* which are routinely read provide positive effects and protection for pesantren and its inhabitants.

Istiqāmah

Istiqāmah comes from the word *istaqama*, *yastaqimu* which means to stand upright. According to Umar bin Khattab, *istiqāmah* means being steadfast in the commands and prohibitions. *Istiqāmah* is a firm and consistent attitude towards religious teachings, thus there is no tendency to turn away or leave it until the end of life (Damis, 2011), as one of the noble personal characteristics of Muslims and the character of pious people (Mulyono, 2020). Prophet Muhammad SAW said that *istiqāmah* is more than a thousand glories because pesantren teaches to always try to do good and positive things consistently even though one will not be able to do it completely (Damis, 2011). The wise words say *istiqāmah* is a way of salvation (Al-Ahqaf verse 13, Hud: 112), the angels descend upon them, there is no fear and sadness, and will receive good news of the heaven as promised (Fussilat: 30, Al-Ahqaf: 14). With *istiqāmah* we will get abundant fortune (Al-Jinn: 16-17), protected by angels at the command of Allah (Fushilat: 31), get heaven's privilege (Fushilat: 32), granted prayers (Jonah: 89), get the greatest help of all hostility (ash-Shuura: 15), and can avoid immoral acts and are closed with Allah (Fussilat: 6).

The Internal Control Model of Pondok Pesantren Salafiyah Syafi'iyah Sukorejo

The internal control model of Pondok Pesantren Salafiyah Syafi'iyah Sukorejo is explored from the uniqueness that has been running in pesantren. The main element is the value of spirituality which encompasses all activities and procedures at all levels of the organization. Spiritual elements are further broken down into four main categories, namely beliefs and attitudes, practices, management, and heritages which become pesantren traditions. All these elements are interrelated and complementary in creating an internal control system in pesantren. The categories of beliefs and attitudes are the

key to all other control elements. The main element of this category is the value of faith (iman) which is the initial foundation of every Muslim charity. Other elements are moral (akhlak), trustful (amanah), spiritual (ruhani) connection and blessing (barokah). A person's faith will give birth to a character inherent in personality. With strong faith (iman) and noble character (akhlak), a person will be able to carry out the mandate (amanah) as well as possible. The spiritual connection with the teachers, the deceased and the *salafunassholih* to the *sahabat* and the Prophet Muhammad will increase the faith and determination in serving, thus blessings are expected to be obtained in the world and the hereafter. These five elements can simultaneously create the beliefs and attitudes of a Muslim.

The second category is typical pesantren practice, which consists of intention (niat), *khidmah*, *musyawarah*, and *istikharah*. In carrying out the mandate, intention is the priority to be prepared. Intention must be arranged as pure as possible because it expects God's blessing. Good intentions will have implications for the quality of behavior and actions taken. Serving at a pesantren is a form of devotion and *khidmah*. This doctrine is convinced for the loyalty, commitment, and sincerity which appears in carrying out the task. The principle of *musyawarah* is one of the main foundations of pesantren in running the organization. In deciding strategic matters, Pengasuh Pesantren always begins with a gradual *musyawarah* and *istikharah* process, asking for guidance of Allah in order to make the best decision. The third category is the peculiarities of management in the pesantren. The most important is the Pengasuh Pesantren as the highest leader, both structural and cultural. Strategic matters are decided by him after going through a process of *musyawarah* and *istikharah*. The existence of an authoritative power within the Pengasuh Pesantren allows for a centralized management, one of which is financial. In the pesantren, the financial system is centralized, in the sense that all financial circulation is unified and under the control of the pesantren treasurer and overseen by the pesantren's internal supervisory agency. In order to increase the reverence to the people, the pesantren applies an open

principle to the time development, while still maintaining the traditions of the ancestors. It is a combination of the concept of *salaf* and *khalaf*.

The fourth category is the heritage believed to be a fortress and a shield for all elements in the pesantren, consisting of elements of worship (*ibadah*), *wirid*, *hizib*, and *istiqamah*. The quality of worship shows the quality of one's self which directly has a positive impact on performance. All things that are intended for worship will provide more goodness, both in the world with the achievement of goals and in the hereafter. *Wirid* and *hizib* are traditions that have been passed down and become a culture in pesantren. *Wirid* is a typical pesantren heritage which has an important role in shaping the character of the *umama'* and overseeing the pesantren's overall spirituality. Whereas the *hizib* is practiced with a specific purpose, for example to fortify oneself, family and environment, to face danger, destroy threats, and others. The pesantren culture believes that the blessing of *wirid* and *hizib* which are routinely read have positive effects and the protection of Allah to the pesantren and its inhabitants.

From all of these elements, we will describe the internal control model of the Pondok Pesantren, which is an inseparable and mutually reinforcing unit. This model is named Spiritual-Based Internal Control as shown in figure 1.



Figure 1. Spiritual-Based Internal Control

Conclusion

Based on the research, it was found that the internal control characteristics of Pondok Pesantren Salafiyah Syafi'iyah Sukorejo are based on the values of spirituality which consist of four main categories, namely 1) Beliefs and Attitudes, consisting of 5 elements, namely faith (iman), morals (akhlak), *amanah*, *ruhani*, and *barokah*, 2) Practices, consisting of intention (niat), *khidmah*, *musyawarah*, *istikharah*, 3) Management, consisting of Pengasuh Pesantren, centralized, *salaf-khalaf*, and 4) Heritage, consisting of worship (ibadah), *wirid*, *hizib*, *istiqāmah*. This model is named Spiritual-based Internal Control. This research implicates leadership awareness on the importance of internal control to achieve entity goals, by continuously evaluating their understanding and implementation, and aligning them with the spiritual values that characterize Islamic boarding schools. Some of the limitations of this research include the concept of internal control that is less familiar in Islamic boarding schools, mobility limitation during the COVID-19 period, and research questions that covers only some of the points of focus in the seventeen COSO principles. To maximize the results of finding pesantren's uniqueness that can be explored, it needs to add more research subjects, the and research question needs to be extended to all points of COSO focus.

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