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Optimising Financial Literacy for Aspiring Administrators: The Effectiveness of Accounting Education in the Education Sector for MPI Students

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Abstract

Transparent, accountable, and effective financial management is an important aspect of educational administration, hence an understanding of public sector accounting must be mastered by students of Islamic Educational Management (MPI). However, learning accounting in the education sector is not sufficient through theoretical understanding alone; it also needs to be supported by practical experience so that students can comprehend its application in the financial management of educational institutions. This research aims to analyse the effectiveness of learning Accounting in the Education Sector within the Islamic Educational Management (MPI) study programme and its relevance to the competency needs for financial management in the Ministry of Religious Affairs in Blitar City. This study employs a qualitative approach with data collection techniques through observation, interviews, and documentation. The research informants consist of the Head of the Ministry of Religious Affairs Office in Blitar City, the treasurer, and MPI students. The results show that the effectiveness of learning is supported by the relevance of the curriculum, teaching methods, quality of lecturers, supporting facilities, and evaluation of learning. The competencies required include an understanding of Government Accounting Standards (SAP), financial statement analysis, data management, the use of information technology, and an understanding of educational financing regulations. Additionally, skills such as educational cost analysis, communication, and problem-solving still need to be strengthened. This research also identifies various challenges such as limited practical experience, regulatory complexities, and gaps between theory and practice. Therefore, there is a need to strengthen the curriculum, enhance field experience, and develop both technical and non-technical skills. Learning Accounting in the Education Sector has been proven to play a role in improving the readiness of MPI students to support effective, efficient, transparent, and accountable financial management within the Ministry of Religious Affairs in Blitar City.

Keywords: *Education Sector Accounting, Learning Effectiveness, Education Management, Financial Management, Education Planning*

Abstrak

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Pengelolaan keuangan yang transparan, akuntabel, dan efektif merupakan aspek penting dalam penyelenggaraan pendidikan sehingga pemahaman mengenai akuntansi sektor publik perlu dikuasai oleh mahasiswa Manajemen Pendidikan Islam (MPI). Namun, pembelajaran akuntansi sektor pendidikan tidak cukup hanya melalui pemahaman teoretis, tetapi juga perlu didukung oleh pengalaman praktis agar mahasiswa mampu memahami penerapannya dalam pengelolaan keuangan lembaga pendidikan. Penelitian ini bertujuan untuk menganalisis efektivitas pembelajaran Akuntansi Sektor Pendidikan pada Program Studi Manajemen Pendidikan Islam (MPI) serta relevansinya dengan kebutuhan kompetensi pengelolaan keuangan di lingkungan Kementerian Agama Kota Blitar. Penelitian ini menggunakan pendekatan kualitatif dengan teknik pengumpulan data melalui observasi, wawancara, dan dokumentasi. Informan penelitian terdiri atas Kepala Kantor Kementerian Agama Kota Blitar, bendahara, dan mahasiswa MPI. Hasil penelitian menunjukkan bahwa efektivitas pembelajaran didukung oleh relevansi kurikulum, metode pembelajaran, kualitas dosen, fasilitas pendukung, dan evaluasi pembelajaran. Kompetensi yang diperlukan meliputi pemahaman terhadap Standar Akuntansi Pemerintahan (SAP), analisis laporan keuangan, pengelolaan data, pemanfaatan teknologi informasi, serta pemahaman terhadap peraturan pembiayaan pendidikan. Selain itu, keterampilan seperti analisis biaya pendidikan, komunikasi, dan pemecahan masalah masih perlu diperkuat. Penelitian ini juga menemukan berbagai tantangan berupa keterbatasan pengalaman praktis, kompleksitas regulasi, serta kesenjangan antara teori dan praktik. Oleh karena itu, diperlukan penguatan kurikulum, peningkatan pengalaman lapangan, serta pengembangan keterampilan teknis dan nonteknis. Pembelajaran Akuntansi Sektor Pendidikan terbukti berperan dalam meningkatkan kesiapan mahasiswa MPI untuk mendukung pengelolaan keuangan yang efektif, efisien, transparan, dan akuntabel di lingkungan Kementerian Agama Kota Blitar.
Kata kunci: *Akuntansi Sektor Pendidikan, Efektivitas Pembelajaran, Manajemen Pendidikan, Manajemen Keuangan, Perencanaan Pendidikan*

INTRODUCTION

As time goes by, education in Indonesia continues to develop, and more people are becoming aware that education is very important and constitutes a long-term investment. Generally, education in Indonesia starts from early childhood education (TK), Primary School (SD), Junior High School (SLTP), Senior High School (SLTA), and Higher Education. Education must be managed well, as it can influence the success of a country in the future [1]. Therefore, the government has also issued various regulations regarding education, as stated in Law No. 32 of 2004 concerning the division of governmental affairs in the field of education. Schools are organisations that operate in the service sector, providing education services to the community, with funding sourced from the government, which comes from public funds in the form of levies, as well as from private sources such as companies and others [2].

Now in the world of education, there is a growing trend towards school-based management in order to realise quality educational management in terms of procurement, budgeting, quality improvement, and control. One important element to maximise the utilisation of educational resources is educational accounting. Accounting is the process

[1] Nanang Fattah, "Pendidikan Perguruan Tinggi," *Fitra* 2, no. 2 (2021): 71–72.
[2] Risdo Rolita Simanjorang and Dorlan Naibaho, "FUNGSI SEKOLAH," *Jurnal Pendidikan Sosial Dan Humaniora* 2, no. 4 (2023): 12706–15, https://ejournal.poltektegal.ac.id/index.php/siklus/article/view/298%0Ahttp://repositorio.unan.edu.ni/2986/1/5624.pdf%0Ahttp://dx.doi.org/10.1016/j.jana.2015.10.005%0Ahttp://www.biomedcentral.com/1471-2458/12/58%0Ahttp://ovidsp.ovid.com/ovidweb.cgi?T=JS&P.

of chronologically recording, summarising, and reporting transactions over a certain period and in the form of a unit of currency [3]. The transactions referred to must contain financial elements that can subsequently be analysed. Therefore, educational institutions require accounting as a reference for preparing budgets related to the learning process [4].

Government accounting is closely related to public sector accounting, which encompasses non-profit areas such as education, foundations, and hospitals [5]. In the education sector, the application of accounting functions to support transparency, accountability, and the effectiveness of educational fund management. Unlike profit-oriented companies, educational institutions employ a public sector accounting approach with financial reports in the form of surplus/deficit reports, balance sheets, and cash flow statements.

One of the study programmes within the faculty of education or tarbiyah is the Islamic Education Management programme, which aims to develop the quality of Islamic education. The MPI programme is an advancement of the Islamic Education Department that places greater emphasis on leadership in the field of Islamic education. The goal of graduates from the MPI department is not to serve as teachers like conventional educators. Instead, graduates of the MPI programme are expected to become managers of educational institutions [6]. The competencies of the MPI department are also expected to produce graduates who are capable of critical thinking, conducting research, and managing educational institutions proficiently. Utilisation is deemed optimal when achieved effectively and efficiently. This is also related to financial management in educational institutions, which presents a challenge for students of the Islamic Education Management programme in order to generate high-quality institutions.

The Ministry of Religious Affairs (Kemenag) of Blitar City is an institution located at Jalan Ir. Soekarno No. 11 B, Kepanjen Lor, Kec. Kepanjenkidul, Blitar City, East Java. Kemenag Blitar City is a ministry within the Indonesian Government that deals with religious affairs. Since December 1951, Kemenag has also been overseeing PTAIN throughout Indonesia. The basis for the recording at Kemenag Blitar City uses an accrual basis concept. The accrual basis concept is a method of accounting transaction recording even when cash has not yet been received or paid out, and it is recorded at the time the transaction occurs. Kemenag Blitar City strives to implement good, accurate, and accountable financial reporting. This is deemed to have an impact on improving the quality of the Ministry of Religious Affairs institution.

Previous research has shown that experiential learning in accounting can support

[3] Sergio Fernández-Araya et al., "Factores Críticos Del Aprendizaje de La Contabilidad y Las Estrategias Metodológicas Utilizadas Por Los Docentes," *Interciencia* 49, no. 7 (2024): 405–14.
[4] Evie Sukma, "LITERATUR REVIEW : PERAN PENDIDIKAN AKUNTANSI DALAM MENINGKATKAN Penulis Abstrak Kata Kunci Keywords Pendahuluan Transparansi Dan Akuntabilitas Dalam Pengelolaan Keuangan Lembaga Pendidikan Telah Menjadi Isu," *Cakrabuana: Jurnal Ilmu Pendidikan* 1, no. 2 (2025): 64–72.
[5] Finna Julyana, Sulaeman Sulaeman, and Irfan Sophan Himawan, "Analisis Penerapan Isak 35 Tentang Penyajian Laporan Keuangan Entitas Berorientasi Nonlaba Pada Yayasan: Studi Kasus Pada Yayasan Pendidikan Islam Al-Ikhlas Raudlatul Athfal 'Al-Ikhlas' Sukabumi," *Jurnal Ilmiah Akuntansi* 5, no. 1 (2024): 484–99.
[6] Riyan Riyan et al., "Pendekatan Outcome Based Education Dalam MBKM: Strategi Pengembangan Kurikulum Di Prodi Manajemen Pendidikan Islam," *Mataazir: Jurnal Administrasi Dan Manajemen Pendidikan* VI No 1 Ju, no. 2020 (2025): 268–82.

conceptual understanding, critical thinking skills, and the development of students' professional competencies.[7], Similarly, Ngalim and Selamat found that simulation-based learning can support students' understanding of accounting concepts and classroom engagement[8]. In line with these findings, Zhang et al. identified the potential of simulation-based learning in supporting knowledge transfer and the development of non-technical skills[9], whereas Dawkins et al. indicated that the learning experiences in accounting relate to students' perceptions of the profession and study choices[10]. From a different perspective, Sithole discovered that the competencies outlined in professional standards have not been fully translated into explicit aspects of learning assessment[11]. While contributing to the understanding of accounting education, these studies differ in context and focus, namely business accounting education, simulation, profession perception, and competency assessment in higher education. Therefore, this research aims to examine the effectiveness of accounting education in the Islamic Education Management Study Programme through practices at the Ministry of Religious Affairs in Blitar City. This focus is expected to provide insight into the relevance of practical experience in government institutions for public sector accounting education among MPI students.

In line with the focus of this research, this study aims to (1) describe the implementation of accounting education in the education sector through practice at the Ministry of Religious Affairs in Blitar City and (2) analyse the effectiveness of this learning in supporting the understanding of students in Islamic Educational Management (MPI) as well as the relationship between theoretical knowledge and practical financial management in government institutions. The research findings are expected to contribute to the development of a more contextual and relevant accounting education that meets the competency needs of graduates in Islamic Educational Management.

METHOD

The approach used by the researcher is descriptive qualitative as the data processed is in the form of text or images rather than numbers. As stated by Sugiyono, qualitative research aims to understand and describe the existing phenomena from the perspective of the informants as well as the behaviour of individuals involved in the social

[7] Zamzulaila Zakaria et al., "Perceived Value of Experiential Learning among Accounting Students : Insights into Transferable Skills , Critical Thinking , and Deep Learning ☆," *Journal of Accounting Education* 74, no. September 2025 (2026): 101028, https://doi.org/10.1016/j.jaccedu.2026.101028.
[8] Siti Manisah Ngalim and Aslam Izah Selamat, "Active Learning in Practice : A Simulation-Based Intervention in Introductory Accounting Education ☆," *Journal of Accounting Education* 74, no. August 2025 (2026): 101034, https://doi.org/10.1016/j.jaccedu.2026.101034.
[9] Wei Zhang, Shuqing Hou, and Jian Hong, "The International Journal of Management Education Bridging Learning and Practice : Business Simulations , Soft Skills , and the Future of Management Education," *The International Journal of Management Education* 24, no. 3 (2026): 101513, https://doi.org/10.1016/j.ijme.2026.101513.
[10] Mark C Dawkins et al., "Cultivating Future Accountants : The Impact of High School Accounting Coursework," *Journal of Accounting Education* 74, no. July (2026): 101035, https://doi.org/10.1016/j.jaccedu.2026.101035.
[11] Seedwell T M Sithole, "The International Journal of Management Education Embedding ESG , Sustainability and Ethics in Accounting Assessment : Bridging Global Standards and Educational Practice," *The International Journal of Management Education* 25, no. 1 (2027): 101518, https://doi.org/10.1016/j.ijme.2026.101518.

phenomena. Thus, qualitative research is the type of research used to investigate scientific objects where the researcher acts as the key instrument. This research was conducted at the Ministry of Religious Affairs in Blitar City.

The informants in this study were selected using purposive sampling techniques, based on their knowledge, experience, and involvement with the research focus. The informants included the Head of the Ministry of Religious Affairs Office in Blitar City, staff from the Administrative Subdivision, the treasurer or financial manager, as well as students from the Islamic Education Management Study Programme (MPI), with a total of five informants. The informants from the leadership element were chosen due to their understanding of policies and the competency needs for financial management, while the administrative staff and treasurer were selected for their involvement in administration and document management, and the treasurer due to their direct experience in financial administration and accountability. Meanwhile, MPI students were chosen based on the criteria of having undertaken relevant learning in education sector accounting and possessing practical experience, observation, or involvement in administrative activities at the Ministry of Religious Affairs in Blitar City. The selection of informants aimed to gather information regarding the implementation of accounting learning in the education sector, the competencies required, and the relationship between theoretical knowledge and practical financial management in the field. The interview data from the informants were subsequently compared with the results of observations and documentation to strengthen the credibility of the research findings.

Meanwhile, the secondary data serves as supporting data obtained from various documents and written sources relevant to the research at the Ministry of Religious Affairs, such as archives of educational fund management and photographs related to fund management aimed at improving the quality of education. The research instruments used in this study include a semi-structured interview guideline, observation sheets, field notes, and documentation. The interview guidelines are used to direct the question-and-answer process to remain aligned with the focus of the research.

The validity of the data is tested using triangulation methods. Triangulation is a method of verifying the validity of data that is external or serves as a comparison to the obtained data [12]. The purpose of using triangulation is to minimise data errors and enhance the credibility of the research findings. In this study, the triangulation employed includes source triangulation, time triangulation, and method triangulation. Source triangulation is carried out by comparing information obtained from the Head of the Ministry of Religious Affairs, administrative staff, and the treasurer regarding the same topic. Technique triangulation is performed by comparing the results of interviews, observations, and documentation, allowing the acquired data to mutually reinforce each other. Time triangulation is conducted by collecting data at different times to examine the consistency of responses or the conditions observed.

This research employs the data analysis model of Miles and Huberman, which includes data reduction, data presentation, and the drawing of conclusions and

[12] Vinkanisa Aprilia Putri and Taufik Muhtarom, "Studi Eksplorasi Industri Mebel Mojolaban Dan Integrasinya Dalam Materi Matematika Sekolah Dasar," *Jurnal Basicedu* 8, no. 5 (2024): 3581–90, https://journal.uii.ac.id/ajie/article/view/971.

verification [13]. Data reduction is carried out by selecting and simplifying data obtained from interviews, observations, and documentation. The data is then presented in the form of narrative descriptions or tables for ease of understanding, followed by conclusions drawn based on the verified findings. The stages of the research consist of planning, implementation, data analysis, and report writing. Planning includes the preparation of proposals and research instruments. The implementation is conducted through interviews, observations, and documentation at the Ministry of Religious Affairs in Blitar City. After the data is analysed, the results of the research are compiled into a report.

This research was conducted at the Office of the Ministry of Religious Affairs in Blitar City in 2025. Data collection was carried out through semi-structured interviews, observation, and documentation. The documents analysed included financial administration documents, accountability reports, budget planning documents, regulations related to financial management, as well as learning documents or curricula for the Accounting courses in the Education Sector. Document analysis was conducted to supplement and confirm the information obtained through interviews and observations. This research also adhered to ethical research principles by seeking consent for participation from each informant before the interviews took place and ensuring that data collection in the environment of the Ministry of Religious Affairs in Blitar City was conducted based on permission from the relevant authorities. The confidentiality of personal information and sensitive data was maintained by restricting its use solely for research purposes and anonymising the identities of informants unless consent was given to disclose them. The names and positions of informants are included in publications only if consent has been obtained. Internal documents that may contain confidential information are not published in full but are used selectively in accordance with the research objectives and the permissions granted.

RESULTS AND DISCUSSION

The Islamic Education Management Study Programme (MPI) plays a crucial role in producing graduates who are capable of effectively managing Islamic educational institutions. This effectiveness can be observed through the relevance of the curriculum, teaching methods, quality of lecturers, supporting facilities, and the evaluation system that can support students' competency achievements in the field of educational financial management. Therefore, understanding accounting in the education sector becomes extremely vital for students of the MPI study programme.

Measuring the Effectiveness of Learning in the Environment of the Ministry of Religious Affairs in Blitar City

The research findings indicate that the effectiveness of accounting education learning in the MPI Study Programme is supported by the relevance of the curriculum, teaching methods, the quality of lecturers, supporting facilities, and learning evaluation. From the curriculum aspect, the material taught has integrated Government Accounting Standards (SAP), case studies of Islamic educational institutions, as well as periodic curriculum updates. This finding is supported by an interview with the Head of the

[13] Nadya Cindy Ash-Shiddiqi, Hasby ; Sinaga, Riza Wahyuni; Audina, "Kajian Teoritis: Analisis Data Kualitatif," *Jurnal Edukatif* 3, no. 1 (2025): 36–45.

Ministry of Religious Affairs Office in Blitar City, Mr. Kanzul Fathon, who stated that:

"The competencies of students working in the Ministry of Religious Affairs must include a thorough understanding and application of SAP, encompassing the preparation of financial reports, accounting for fixed assets, and cash management. Additionally, they should be capable of analysing the financial reports of educational institutions, identifying trends, and providing recommendations for improvements, as well as understanding cost-benefit analysis in decision-making related to budgeting."

The findings highlight the importance of integrating accounting standards, financial regulations, and contextualised learning methods into the education sector accounting curriculum. Educational institutions, as public sector organisations, require accounting systems that comply with applicable standards and regulations to ensure transparency and accountability in financial management[14]. In this regard, accounting learning should not be limited to theoretical explanations but should also provide opportunities for students to understand how accounting principles are applied in practical settings. The use of lectures, discussions, case studies, hands-on practice, and problem-based and project-based learning can help students connect conceptual knowledge with real-world problems in educational financial management. This finding is consistent with Wu et al, who reported that computational-thinking-enhanced collaborative project-based learning supported accounting students' engagement and academic achievement[15]. Similarly, research on experiential learning in accounting education has highlighted its potential to develop critical thinking, deep learning, and transferable skills[16]. Compared with these studies, the present research extends the discussion to students in the Islamic Education Management (MPI) programme by examining the relevance of accounting learning to financial administration practices at the Ministry of Religious Affairs of Blitar City. Thus, contextualised learning may provide a bridge between accounting theory and professional practice, although its contribution to students' competencies should be interpreted in accordance with the qualitative evidence obtained in this study. The treasurer of the Ministry of Religious Affairs in Blitar City stated that:

"The skills that need to be enhanced in the learning of accounting in the education sector include a deep understanding of the national education system, namely understanding the structure, curriculum, and funding of education in Indonesia is very important. This will aid in identifying relevant accounts and preparing accurate financial reports. Mastery of educational accounting standards, as educational accounting standards have unique characteristics, such as revenue recognition based on accrual accounting and special treatment of endowment funds. Understanding and applying these standards correctly is key. Analysis of educational costs involves the ability to analyse various types of educational costs, such as direct costs, indirect costs, and fixed and

[14] Leni Fitrianti, "Prinsip Akuntabilitas Dan Transparansi Sebagai Fondasi Kepercayaan Publik Dalam Pembiayaan Pendidikan," *Jurnal Ilmiah Multidisipin* 3, no. 11 (2025): 843–47, https://doi.org/10.60126/jim.v3i11.1291.

[15] Ting-Ting Wu et al., "Fostering Undergraduate Accounting Students' Educational Attainment through CT-Enhanced Collaborative Project-Based Learning," *The International Journal of Management Education* 23, no. 3 (2025): 101195, https://doi.org/https://doi.org/10.1016/j.ijme.2025.101195.

[16] Zakaria et al., "Perceived Value of Experiential Learning among Accounting Students : Insights into Transferable Skills , Critical Thinking , and Deep Learning ☆."

variable costs. This analysis will assist in decision-making related to cost efficiency."

Based on the results of the observations, the effectiveness of accounting education in the education sector within the MPI Study Programme is reflected in the students' involvement in administrative activities related to document management and reporting in the environment of the Ministry of Religious Affairs in Blitar City. These activities provide practical experience to students in understanding the application of Government Accounting Standards (SAP), financial administration governance, and the mechanisms for preparing supporting documents used in the reporting and accountability processes. Through observation and documentation activities, students gain a deeper understanding of the implementation of accounting concepts in the education sector that they have studied during their lectures [17]. This experience demonstrates the correlation between learning materials, field practice methods, and the competency needs required in the financial management of educational institutions within the Ministry of Religious Affairs.



Figure 1. Involvement of MPI students in administrative activities

This finding aligns with the opinion that accounting serves as a tool for planning, control, evaluation, and financial accountability [18]. Through problem-based learning methods, students are trained to understand how accounting information is used in the decision-making process, monitoring budget usage, and preparing financial accountability reports. Beyond the practical activities undertaken by students, the role of lecturers is another factor to consider when examining the effectiveness of education sector accounting learning. Lecturer quality can be examined through subject-matter expertise, practical experience in relevant institutions, and the ability to connect accounting concepts with real-world practices. These aspects are important because accounting learning requires students to develop not only conceptual understanding but also the ability to apply knowledge in practical situations. This interpretation is consistent with Zakaria et al, whose study on experiential learning in accounting education highlighted the perceived value of practical learning experiences for developing critical thinking, deep learning, and transferable skills[19]. Similarly, Ngalim and Selamat

[17] Andi Kusumawati et al., "The Role of Experiential Learning in Stimulating Active Learning: Study in Accounting Education," *Jurnal Pendidikan Akuntansi Indonesia* 21, no. 01 (2023): 41–53.
[18] Melvin Gabrielton Timothy, Natalia Y. Telly Gerungai, and Sherly Pinatik, "Penerapan Akuntansi Pertanggungjawaban Sebagai Alat Evaluasi Kinerja Manajer Pusat Biaya Pada PT. Royal Coconut Gorontalo," *Manajemen Bisnis Dan Keuangan Korporat* 3, no. 2 (2025): 395–404, https://doi.org/10.58784/mbkk.354.
[19] Zakaria et al., "Perceived Value of Experiential Learning among Accounting Students : Insights into Transferable Skills , Critical Thinking , and Deep Learning ☆."

demonstrated the potential of simulation-based learning to improve students' conceptual understanding of accounting and support classroom engagement[20]. These studies suggest that the quality of accounting learning depends not only on the content delivered but also on how learning experiences help students connect theory with practice. In the context of the present study, lecturer expertise and practical experience may support this connection by providing relevant explanations and contextual examples related to financial administration in public institutions. Nevertheless, the contribution of lecturer quality to learning effectiveness should be interpreted cautiously and supported by empirical evidence from interviews, observations, or learning assessments. Therefore, the present findings indicate the relevance of lecturer quality as a supporting factor, rather than establishing a direct causal relationship between lecturer characteristics and student learning outcomes. Observation results indicate that these factors assist students in better understanding financial management practices. This finding is consistent with the theory of Islamic educational management, which states that human resources are the main element in the success of educational administration [21]. Lecturers, as educators, play a strategic role in the process of knowledge transfer, skill formation, and development of students' competencies. Therefore, the academic and professional competence of lecturers is a crucial factor in determining the success of the learning process.

The evaluation of learning is carried out through examinations, assignments, presentations, and projects accompanied by feedback from lecturers. This evaluation process helps students enhance the competencies required in managing educational finances. This aligns with the theory of Islamic educational management, which explains that evaluation is part of the supervisory function (controlling) to ensure that educational objectives can be achieved effectively and efficiently [22]. Through continuous evaluation, students' learning achievements can be measured and serve as a basis for making improvements and developing competencies [23]. Therefore, the application of various evaluation instruments and the provision of constructive feedback in Educational Sector Accounting have supported the readiness of MPI students to meet job demands at the Ministry of Religious Affairs in Blitar City.

Accounting Competencies Required of MPI Students to Work at the Ministry of Religious Affairs

Based on the results of observations, interviews, and documentation, the accounting competencies required by MPI students to work within the Ministry of Religious Affairs include mastery of Government Accounting Standards (SAP), financial analysis skills, accounting information systems, education accounting, and an

[20] Ngalim and Selamat, "Active Learning in Practice : A Simulation-Based Intervention in Introductory Accounting Education ☆."

[21] Muhammad Fakhri HS, Kasful Anwar US, and Shalahudin Shalahudin, "Manajemen Sumberdaya Manusia Dalam Pendidikan," *Leader: Jurnal Manajemen Pendidikan Islam* 2, no. 1 (2024): 207–17, https://doi.org/10.32939/ljmpi.v2i1.4047.

[22] Fadillah Annisak, Fenika Ardiyani, and Irlyanova Sabina, "Memahami Pengawasan Dan Evaluasi Dalam Administrasi Pendidikan," *JISPENDIORA Jurnal Ilmu Sosial Pendidikan Dan Humaniora* 3, no. 2 (2024): 220–26, https://doi.org/10.56910/jispendiora.v3i2.1552.

[23] Novi Hidayat and Dikut Affan Aryansyah, "Psychometric Evaluation of the Meaning in Life Questionnaire in Islamic Boarding Schools," *Jurnal Pendidikan, Sains Sosial Dan Agama* 12, no. 1 (2026): 35–50.

understanding of public-sector accounting regulations. Mr Baidowi, as the head of the Administration Subdivision at the Blitar City Office of the Ministry of Religious Affairs, stated that:

"MPI students at the Blitar City Ministry of Religious Affairs possess competence in accounting regulations within the ministry sector, namely an understanding of legislation relating to public-sector accounting, including regulations on state financial management and financial auditing. Students are also able to integrate these regulations into their day-to-day accounting practices."

These findings show that proficiency in SAP has become a fundamental competence in supporting transparent and accountable financial management. This is consistent with educational sector accounting theory, which states that accounting functions as a process of recording, classifying, and reporting financial transactions as a form of accountability for educational institutions [24]. In addition, financial analysis skills are also essential for decision-making. These findings align with the view that accounting serves as a tool for planning, control, evaluation, and decision-making within educational institutions. The study also found that proficiency in accounting information systems, particularly government applications such as SAKTI, is an important requirement for financial management. This finding is supported by educational accounting systems theory, which explains that information technology is necessary to produce financial information that is timely, precise, and accurate [25].

Unlike Gimin's research, which discusses educational accounting from a conceptual perspective and calculates education costs using a public-sector accounting approach, this study more specifically identifies the accounting competencies required by MPI graduates to work within the Ministry of Religious Affairs, such as proficiency in SAP, government accounting information systems, financial analysis, and an understanding of public-sector regulations. These findings expand the study of educational accounting from a conceptual aspect to the professional competency requirements encountered in practice. In addition, an understanding of educational accounting and public-sector accounting regulations is also necessary to ensure that financial management is carried out in accordance with the applicable provisions. Thus, the accounting competencies possessed by MPI students encompass not only technical aspects but also the ability to understand systems, regulations, and financial management practices in the education sector comprehensively.

Skills in Education Sector Accounting Education

The research findings show that several skills need to be strengthened in education sector accounting education, including an understanding of the national education system, mastery of education accounting standards, education cost analysis, education data management, the use of information technology, an understanding of regulations, communication, and problem-solving.

[24] Timothy, Gerungai, and Pinatik, "Penerapan Akuntansi Pertanggungjawaban Sebagai Alat Evaluasi Kinerja Manajer Pusat Biaya Pada PT. Royal Coconut Gorontalo."
[25] Afifah Rahmadini and Zulkarnain Zulkarnain, "Pengaruh Kemajuan Teknologi Informasi Terhadap Perkembangan Akuntansi," *Anggaran : Jurnal Publikasi Ekonomi Dan Akuntansi* 1, no. 4 (2023): 20–27, https://doi.org/10.61132/anggaran.v1i4.233.



Figure 2. Implementation of document management skills

The observation results show that students' involvement in administrative activities and document management within the Blitar City Ministry of Religious Affairs provided practical experience that supported the development of various skills in learning about accounting in the education sector. These activities not only trained students to be meticulous in managing documents, but also enhanced their abilities in data management, the use of information technology, communication, and understanding the procedures and regulations applicable to educational financial management. The importance of strengthening these skills was also emphasised by the Treasurer of the Blitar City Ministry of Religious Affairs, who explained that:

"MPI students must master several areas, namely educational accounting: mastering the unique characteristics of educational accounting, such as the recognition of revenue under accrual accounting, the special treatment of education endowment funds, and educational cost accounting; financial statement analysis: being able to analyse the financial statements of educational institutions, identify trends, and provide recommendations for improvement; cost–benefit analysis: being able to conduct cost–benefit analyses when making decisions related to budget utilisation; financial performance evaluation: being able to evaluate the financial performance of educational institutions based on relevant indicators; accounting information systems; accounting software use: mastering the use of accounting software commonly used in government institutions, such as SAKTI; system development: understanding the concept of developing accounting information systems and being able to adapt to technological changes; regulations and policies; legislation: understanding the legislation related to state financial management, particularly in the field of education; Ministry of Religious Affairs policies: understanding the policies issued by the Ministry of Religious Affairs concerning the financial management of educational institutions."

These findings are consistent with the view that accounting in the education sector serves not only as a means of recording financial transactions but also as a tool for planning, managing resources, evaluating performance, and ensuring institutional accountability[26]. The findings indicate that MPI students need to understand the national education system, educational accounting standards, and educational cost analysis because these competencies are interconnected in the planning and management of

[26] Timothy, Gerungai, and Pinatik, "Penerapan Akuntansi Pertanggungjawaban Sebagai Alat Evaluasi Kinerja Manajer Pusat Biaya Pada PT. Royal Coconut Gorontalo."

educational finances. Understanding accounting standards and financial regulations enables students to interpret financial information in accordance with applicable requirements, while the ability to analyse educational costs supports more informed decisions regarding the allocation and use of limited resources. Furthermore, the use of information technology is important for processing financial data accurately and supporting accountable administrative procedures. However, technical competencies alone are insufficient, as financial administration also requires communication, collaboration, and problem-solving skills to address practical issues and coordinate with relevant stakeholders. This interpretation is consistent with Rochaeni et al, who emphasised the importance of communication in educational administration to support effective institutional management[27]. It also corresponds with Zakaria et al, whose study of experiential learning in accounting education highlighted the perceived value of practical learning experiences for developing critical thinking and transferable skills[28]. Similarly, Ngalim and Selamat found that simulation-based learning can support students' conceptual understanding of accounting and classroom engagement[29]. Taken together, these studies suggest that accounting education should integrate technical knowledge with practical learning experiences and the development of interpersonal and analytical skills. In the context of the present study, this means that the MPI curriculum could be strengthened through contextualised case studies, practical exercises in educational financial administration, and learning activities that require students to analyse costs, interpret regulations, use financial information systems, and communicate their decisions. Nevertheless, these findings identify competencies perceived as relevant to the professional context of the Ministry of Religious Affairs of Blitar City; they do not, by themselves, establish that the existing learning process has improved students' proficiency in all these areas.

Relevance of Education Sector Accounting Learning to Financial Management Practices

The research findings indicate a close relationship between the education sector accounting studied by MPI students and the financial management practices implemented at the Blitar City Ministry of Religious Affairs. This relationship is evident in the application of Government Accounting Standards (SAP), the preparation of accountable and transparent financial reports, the implementation of internal control systems, the use of performance-based budgeting, and asset management through the calculation of depreciation. In addition, MPI students also need to understand educational accounting, accounting information systems, financial analysis, and state financial regulations. These competencies provide an important foundation for supporting the administration and financial management of educational institutions under the auspices of the Blitar City Ministry of Religious Affairs.

[27] Reni Rochaeni et al., "Peran Komunikasi Dalam Administrasi Pendidikan Untuk Meningkatkan Efektivitas Pengelolaan Institusi Pendidikan," *BISMA : Business and Management Journal* 2, no. 4 (2024): 65–72, https://doi.org/10.59966/bisma.v2i4.1440.

[28] Zakaria et al., "Perceived Value of Experiential Learning among Accounting Students : Insights into Transferable Skills , Critical Thinking , and Deep Learning ☆."

[29] Ngalim and Selamat, "Active Learning in Practice : A Simulation-Based Intervention in Introductory Accounting Education ☆."

This was conveyed by the Head of the Blitar City Ministry of Religious Affairs, Mr Mohammad Kanzul Fathon: The relationship between the theoretical study of education sector accounting undertaken by MPI students and the practices implemented at the Ministry of Religious Affairs includes Government Accounting Standards (SAP), Educational Accounting, Accounting Information Systems, Financial Analysis, and State Financial Regulations. Relevant aspects of public sector accounting to be applied in the financial management of educational institutions under the auspices of the Ministry of Religious Affairs include: Application of SAP: SAP serves as the primary reference for preparing the financial statements of government entities, including educational institutions under the Ministry of Religious Affairs. This aims to produce financial statements that are transparent, accountable, and reliable; Accountability and Transparency: Financial Statements: Educational institutions under the Ministry of Religious Affairs are required to prepare and submit financial statements periodically to interested parties, such as the Ministry of Religious Affairs, the public, and audit institutions; Internal Control System: The implementation of an adequate internal control system aims to prevent errors, fraud, and irregularities in financial management; Performance-Based Budgeting: The implementation of performance-based budgeting to link budget allocation with the achievement of performance targets; Depreciation: The systematic calculation of depreciation for fixed assets. By mastering these competencies, students are expected to be able to adapt to workplace requirements and contribute to the achievement of effective, efficient, transparent, and accountable financial management.

Principles of Education Sector Accounting

Based on the research findings, several education sector accounting principles are required in the administration of the Ministry of Religious Affairs office environment. The interview findings indicate that financial administration at the Blitar City Ministry of Religious Affairs requires the application of accounting principles, such as systematic record-keeping, transparency, accountability, efficiency, and compliance with applicable accounting standards. As explained by the Head of the Blitar City Ministry of Religious Affairs:

"Undergraduate students already have a basic understanding of public sector accounting principles, but they require further development of their knowledge regarding their specific application within the Ministry of Religious Affairs. Modules Studied, namely the Depth of Content: the modules studied specifically cover education sector accounting within the Ministry of Religious Affairs. Regarding Work Placements, students have completed work placements within the Ministry of Religious Affairs and therefore gained direct experience. Developments in Accounting Policy, Policy Dynamics: Education sector accounting policies continue to evolve. Students need to keep updating their knowledge to remain relevant. Government Accounting Standards (SAP): An understanding of SAP is essential when applying accounting principles in the public sector. It is highly likely that some students already have a strong command of the subject, while others still need to improve their understanding."

The interview suggests that understanding accounting principles involves more than familiarity with theoretical concepts. Students also need to understand how these principles are applied in institutional settings, particularly through compliance with

government accounting standards, the interpretation of financial information, and the adjustment of accounting practices to regulatory changes. These findings are consistent with accounting theory in the education sector, which explains that accounting is the process of recording and reporting financial information to produce useful information for decision-making. Financial managers within the Ministry of Religious Affairs play a role in ensuring that every financial resource is managed professionally and in accordance with the applicable regulations. In addition, the theory of the role and function of accounting in the educational environment states that accounting serves as a tool for financial planning, control, evaluation, and accountability [30]. The implementation of these principles is supported through accounting information systems, human resources training, the preparation of financial reports, and regular monitoring and evaluation. This is consistent with the theory of educational accounting systems and Islamic education management, which emphasises the importance of technology, human resources, and supervision in achieving effective management. Thus, the implementation of accounting principles in the education sector provides an important foundation for establishing transparent, accountable, and effective financial administration within the Blitar City Ministry of Religious Affairs.

Challenges Faced by the MPI Study Programme in Implementing Education Sector Accounting

The research findings show that the teaching of education sector accounting in the MPI Study Programme still faces several challenges, particularly in understanding the regulations applicable within the Ministry of Religious Affairs, including Ministerial Regulations and Government Accounting Standards (SAP). This was stated by the Treasurer of the Blitar City Ministry of Religious Affairs:

"MPI students, equipped with knowledge of educational management and accounting, can play an active role in addressing these challenges in several ways: Comprehensive Needs Analysis, namely conducting surveys and analysing educational needs in the field; identifying the most urgent programme and activity priorities; and comparing needs with the available budget. Participatory Budget Planning, namely involving all stakeholders in the budget planning process; adopting a participatory approach to ensure that the budget prepared is relevant and meets actual needs. The Use of Information Technology, namely implementing management information systems (MIS) to manage budget data in an integrated manner; using accounting software to facilitate the recording and reporting of financial information; and utilising analytical data to make better decisions. Regular Budget Performance Evaluation, namely monitoring and evaluating budget implementation regularly; comparing budget performance with the targets that have been set; and identifying deviations and taking corrective action. Human Resources Capacity Development, namely providing training for budget management personnel; facilitating the transfer of knowledge from students to staff; and building networks with experts in budget management. Policy Advocacy, namely advocating for policies that support the efficiency and effectiveness of Education

[30] Nur Alim Bahri et al., "PERAN AKUNTANSI DALAM PERKEMBANGAN EKONOMI INDONESIA DI ERA NEW NORMAL," *JURNAL AKTIVA : RISET AKUNTANSI DAN KEUANGAN* 2, no. 2 (2024): 306–12.

budget use; and building partnerships with various parties to advance the interests of Education."

Therefore, the findings suggest the need to strengthen education sector accounting learning through contextualised case studies, collaboration with practitioners, expanded internship opportunities, soft skills development, and problem-based learning and work simulation activities. These approaches may help bridge the gap between theoretical knowledge and the practical demands of financial administration in public educational institutions. This recommendation is consistent with Zakaria et al, whose study highlighted the perceived value of experiential learning in developing critical thinking, deep learning, and transferable skills among accounting students[31]. Similarly, Ngalim and Selamat demonstrated the potential of simulation-based learning to support students' conceptual understanding of accounting and classroom engagement[32]. These findings provide a basis for considering more practice-oriented learning experiences for MPI students, although the effectiveness of such approaches in the MPI context requires further evaluation. In addition, the development of communication, collaboration, and problem-solving skills is important because administrative and financial responsibilities involve coordination, interpretation of information, and decision-making. This perspective is consistent with Rochaeni et al, who highlighted the role of communication in supporting effective educational administration[33]. In the context of the Ministry of Religious Affairs of Blitar City, these recommendations indicate that curriculum development should balance conceptual understanding, practical experience, and professional skills. This emphasis on context-sensitive competency development is also reflected in Sundoro and Majid, who found that professional development strategies need to be adapted to the specific needs and institutional conditions of educational organisations[34]. Nevertheless, the recommendations presented here should be interpreted as implications derived from the qualitative findings and relevant literature, rather than as evidence that these interventions have already improved MPI students' professional competencies.

MPI Student Contributions

Accounting education in the Islamic Education Management (MPI) Study Programme plays a role in developing students' competencies to support budget management within the Blitar City Ministry of Religious Affairs. These competencies include the ability to analyse needs, plan and prepare budgets, utilise information technology, and prepare and evaluate financial reports. Through these competencies, students have the potential to contribute to more effective, efficient, transparent, and accountable budget management. This is reflected in the statement made by the Treasurer

[31] Zakaria et al., "Perceived Value of Experiential Learning among Accounting Students : Insights into Transferable Skills , Critical Thinking , and Deep Learning ☆."
[32] Ngalim and Selamat, "Active Learning in Practice : A Simulation-Based Intervention in Introductory Accounting Education ☆."
[33] Rochaeni et al., "Peran Komunikasi Dalam Administrasi Pendidikan Untuk Meningkatkan Efektivitas Pengelolaan Institusi Pendidikan."
[34] M. Sukron Suwarno Sundoro and Abdul Majid, "Strategic Management of Teacher Professional Competence Development : A Multi-Site Case Study in State Schools," *Pelita: Jurnal Studi Islam Mahasiswa UII Dalwa* 3, no. 2 (2026): 145–57, https://doi.org/10.38073/pelita.v3i2.4667.

of the Blitar City Ministry of Religious Affairs:

"MPI graduates are sufficiently prepared to assist with the preparation of financial reports" is a statement that needs to be viewed from various perspectives. Scope of Duties, namely Accounting Specialisation: If MPI graduates have a specialisation in accounting, they will naturally be better prepared. However, if their focus is more on educational management, their understanding of the technical details of accounting may be limited. Complexity of Financial Reports: Financial reports for educational institutions often have specific characteristics that differ from those of commercial companies. Practical Experience, namely Work Placements: Internship or work experience in educational institutions will provide a better understanding of the process of preparing financial reports. University Projects: University projects involving financial analysis will also provide valuable preparation. Technical Knowledge, namely Government Accounting Standards: An understanding of Government Accounting Standards (SAP) is highly important, particularly for educational institutions that receive government funding. Accounting Software: The ability to use accounting software commonly used by educational institutions will also be very helpful. Analytical Skills, namely Data Interpretation: The ability to analyse financial data and provide accurate interpretations is essential. Problem-Solving: The ability to identify and resolve accounting-related problems."

On the other hand, financial management in the education sector continues to face challenges, including budget constraints, changing institutional needs, complex regulations, limited human-resource capacity, and insufficient coordination between work units. These challenges indicate that effective financial management requires the capacity to analyse financial information, evaluate budget utilisation, and make decisions based on institutional needs and applicable regulations. Amiati et al, examined the role of accounting information in the management control system of a microfinance institution, highlighting its relevance to organisational control and decision-making[35]. Although their research was conducted in a different organisational context, it provides a useful perspective for understanding the role of accounting information in supporting financial management. Furthermore, Kusumawati et al found that internship-based experiential learning encouraged active learning among accounting students, suggesting that practical experiences can help connect academic knowledge with professional activities[36]. Similarly, Zakaria et al reported that experiential learning was perceived by accounting students as valuable for developing critical thinking and transferable skills[37]. These studies provide a basis for interpreting the potential contribution of accounting education to students' preparation for professional responsibilities. In the context of the present study, MPI students may contribute to addressing administrative and financial management challenges through financial data analysis, budget evaluation, the use of

[35] Dwi Mutia Amiati, Elin Erlina Sasanti, and Adhitya Bayu Suryantara, "Analisis Peran Informasi Akuntansi Dalam Sistem Pengendalian Manajemen Lembaga Keuangan Mikro," *Jurnal Edukasi (Ekonomi, Pendidikan Dan Akuntansi)* 11, no. 1 (2023): 1, https://doi.org/10.25157/je.v11i1.8703.
[36] Kusumawati et al., "The Role of Experiential Learning in Stimulating Active Learning: Study in Accounting Education."
[37] Zakaria et al., "Perceived Value of Experiential Learning among Accounting Students : Insights into Transferable Skills , Critical Thinking , and Deep Learning ☆."

information technology, and evidence-based recommendations. However, these contributions should be understood as potential applications of the competencies identified in this study, rather than evidence that students have independently resolved existing financial management problems. Therefore, education sector accounting learning should be connected with authentic administrative tasks and contextual case studies to help students understand the relationship between accounting knowledge and institutional practice. Such an approach may support the development of competencies relevant to effective, efficient, transparent, and accountable financial management, although its actual contribution requires further assessment through evidence of students' learning outcomes and practical performance.

CONCLUSION

This study examined the implementation of education sector accounting learning among students in the Islamic Education Management (MPI) programme and its relevance to the financial management competency requirements of the Ministry of Religious Affairs in Blitar City. The findings indicate that accounting learning is relevant to preparing MPI students for administrative and financial responsibilities in educational institutions. Its implementation is supported by curriculum relevance, teaching methods, lecturer quality, learning facilities, and assessment practices. The study also identified several competencies considered important in the workplace, including an understanding of Government Accounting Standards, financial analysis, educational cost analysis, financial information systems, and applicable regulations. In addition, communication, collaboration, and problem-solving skills were identified as areas requiring further development. The findings highlight the importance of connecting theoretical accounting knowledge with contextualised learning activities and practical experiences so that students can better understand the application of accounting principles in public-sector financial administration.

Nevertheless, the findings should be interpreted in light of the study's limitations. The research was conducted in a single government institution, the Ministry of Religious Affairs in Blitar City, and therefore may not represent the experiences and competency requirements of other government institutions or educational organisations. Furthermore, the qualitative approach relied on interviews, observations, and documentation, which provided insights into the perceived relevance of accounting learning but did not directly measure changes in students' accounting proficiency or establish a causal relationship between learning activities and competency development. Future research should involve a wider range of educational institutions and government agencies to compare competency requirements across organisational contexts. It should also incorporate direct assessments of student learning outcomes and practical performance, potentially using a mixed-methods approach, to examine more systematically how contextualised case studies, internships, and simulation-based learning contribute to the development of technical and non-technical competencies among MPI students. Such research would provide a stronger empirical basis for improving accounting curricula and preparing graduates for the financial and administrative demands of educational institutions.

DECLARATION OF AI AND AI ASSISTED TECHNOLOGIES IN THE WRITING PROCESS

During the preparation of this manuscript, the authors used an AI-based language model for three specific purposes that is 1) translating the manuscript from Indonesian into English, 2) assisting in revising the manuscript in response to reviewers' comments, including restructuring sections and rephrasing text based on the authors' own analysis and data, and 3) supporting the development and elaboration of the Results and Discussion sections, based on the authors' interview transcripts, field data, and analytical interpretations. The AI tool was not used to generate, fabricate, or interpret research data, nor to draw independent conclusions. All AI-assisted output was critically reviewed, verified against the original data, and edited by the authors, who take full responsibility for the accuracy, integrity, and scholarly content of the final manuscript.

AUTHOR CONTRIBUTION STATEMENT

Author 1 was responsible for the conceptualization of the study and the preparation of the original manuscript draft. Author 2 contributed to the validation of the manuscript content and the development of the scientific framework to strengthen the academic contribution of the study and also was responsible for language editing and ensuring the clarity and consistency of the manuscript's academic writing.

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DATA AVAILABILITY STATEMENT

The qualitative data and institutional documentation supporting the findings of this study are available from the corresponding author upon reasonable request, subject to anonymization and privacy restrictions.

DECLARATION OF INTERESTS

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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