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The Influence Of Local Culture And Traditional Values On Accounting Practices And Their Implications For The Accountability Of Islamic Boarding School Education Units In West Java

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Abstract

The background of this research is based on the fact that the financial governance of Islamic boarding schools is not only influenced by the demands of administrative professionalism, but also by local culture and traditional Islamic values that live within the Islamic boarding school community. This study aims to analyze the influence of local culture and traditional values on accounting practices and their implications for the accountability of Islamic boarding school educational units in West Java. This study uses a quantitative approach with the Partial Least Squares-Structural Equation Modeling (PLS-SEM) method through the SmartPLS 4 application. The study population is the managers of Islamic boarding school educational units in West Java. The research sample of 128 respondents was selected using a purposive sampling technique. Data were collected through questionnaires and analyzed using an inner model. The results of the study indicate that local culture has a positive and significant effect on accountability and accounting practices. Traditional values have a positive and significant effect on accounting practices, but do not have a significant direct effect on accountability. Accounting practices have a positive and significant effect on accountability and are the most powerful variables in explaining institutional accountability. Mediation testing shows that accounting practices partially mediate the influence of local culture on accountability, and fully mediate the influence of traditional values on accountability. In addition, the R-square value indicates that the model has good explanatory power, where accountability can be explained by 71.1% and

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accounting practices by 63.6% by the constructs in the research model. This study concludes that accountability in Islamic boarding school education units in West Java is not sufficiently built only through the strength of local culture and traditional values, but requires the institutionalization of these values into orderly, transparent, and accountable accounting practices.

Keywords: Accountability, Accounting Practices, Local Culture, Traditional Values

INTRODUCTION

Accounting practices in Islamic boarding schools (pesantren) in Indonesia are a unique phenomenon born from the interaction of local culture, traditional Islamic values, and the demands of modern professionalism. Islamic boarding schools function not only as economic institutions but also as a representation of the fusion of religious and local cultural values deeply embedded in Indonesian society (Budianto et al., 2023). In the West Java context, Sundanese culture, which emphasizes collectivism, deliberation, and mutual respect, is highly influential in decision-making and the financial management of educational units (Priyastiwi, 2016).

Field observations indicate that accounting practices in Islamic Boarding Schools (pesantren) in West Java are not only oriented towards technical and administrative standards, but are also heavily influenced by local cultural values and Islamic principles such as amanah (trustworthiness), shiddiq (honesty), and adl (justice). Initial interviews with educational unit administrators indicate that the financial recording system tends to be more flexible and trust-based, where financial reporting is assessed not only by the accuracy of the figures but also by who reports them and how they are reported. This interaction between trust-based and rule-based accounting reflects a unique social construct, thus requiring a deep understanding of the local cultural and religious context.

Various empirical studies have emphasized the importance of i ntegrating cultural and religious values into accounting practices within religious institutions. A study by (Widyastuti et al., 2022) at the Al Hikam Islamic Boarding School showed that the application of Islamic values such as trustworthiness and justice strengthened the accountability system and increased the trust of its members. Meanwhile, (Thalib, 2023) highlighted how the values of brotherhood (ukhuwah) and simplicity (zuhud) within mosque accounting practices based on local wisdom serve as important foundations for building an accountable and community-acceptable financial reporting system. (Robson

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& Ezzamel, 2023) research also emphasized that the institutionalization of accounting practices in cultural and religious organizations is strongly influenced by prevailing social pressures, norms, and local values.

Research on the influence of local Sundanese culture and traditional Islamic values on accounting practices in Islamic boarding schools (pesantren), particularly in the Ciamis region, is still very limited (Adil et al., 2022). Yet, a thorough understanding of accounting practices based on local and religious values is crucial for developing a financial governance system that is accountable, transparent, and appropriate to the characteristics of Islamic boarding schools (pesantren). Therefore, this research is expected to fill the gap in the literature and provide theoretical and practical contributions to the development of contextual accounting practices rooted in local culture and traditional Islamic values.

However, several financial reports from Islamic boarding school (pesantren) educational units in West Java indicate that only a small proportion are able to submit reports transparently and on time. For example, based on initial observations at one Islamic boarding school, only 60% of financial reports were publicly accessible to members, and only 50% of administrators understood basic accounting principles. This reflects real challenges in accounting practices and accountability in the financial management of educational units.

Previous studies, such as those by Widyastuti et al. (2022), Thalib (2023), have indeed discussed the influence of organizational values on accountability and financial reporting practices. However, few have specifically highlighted the relationship between local culture and traditional values and accounting and accountability practices in Islamic boarding schools (pesantren), particularly those operating in the education sector such as Islamic boarding schools (RA), Islamic junior high schools (MTs), and vocational high schools (SMK). Therefore, this study aims to fill this gap and provide new insights within the local context.

Several previous studies have examined how cultural and religious values influence accounting practices broadly. For example,(YY. Chu & Chang, 2017) explains that appropriate research design, including a qualitative approach, is essential to deeply capture the influence of cultural context and traditions on organizational practices. (Sambharakreshna, 2021) also emphasizes that the interpretive approach allows researchers to understand how social realities related to accounting are socially constructed through human interactions, not as something independent of cultural context.

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This research contributes to the development of knowledge by enriching the literature on accounting practices in the unique local cultural context in Indonesia, particularly in Islamic educational environments such as Islamic Boarding Schools (Pondok Pesantren). Previous studies have shown that research on the influence of local culture on accounting practices in the context of Islamic Boarding Schools is still very limited. (Adil et al., 2022)Therefore, this study is expected to fill the theoretical gap by presenting a new perspective on how Islamic values and Sundanese culture shape accounting practices in Islamic boarding school educational units (Bertram, 2022).

Empirically, preliminary observations indicate that accounting practices in Islamic Boarding Schools in West Java are not solely oriented towards conventional accounting principles, but also reflect local cultural values such as silih asih (togetherness) and Islamic principles such as amanah (trustworthiness) and transparency. Initial interviews with the board of directors of the board of directors revealed that the board's financial reporting and cash management are influenced by local culture and the Islamic values held firmly in the daily lives of the students and board of directors.

Pre-research interviews with educational unit administrators and Islamic boarding school leaders indicated that the accounting systems used tended to be more flexible, trust-based, and respectful of local social structures. For example, financial reports were assessed not only for their accuracy, but also for who submitted them and how. This suggests an interaction between trust-based and rule-based accounting, which, if not thoroughly understood, could lead to erroneous assumptions about non-compliance or inefficiency (data from preliminary interviews with educational unit administrators).

This research aims to gain a deeper understanding of how local culture and traditional Islamic values shape accounting practices in Islamic boarding schools (pesantren) in West Java. Specifically, it aims to explain the interaction between local cultural interpretations, the implementation of Islamic values, and their impact on accounting practices in Islamic boarding schools, ultimately enhancing our understanding of accounting practices within the local context.

Methodology

This study uses a quantitative approach with an explanatory survey method that aims to examine the influence of local culture and traditional values on accountability through accounting practices in Islamic boarding school educational units. The research location is an Islamic boarding school educational unit in West Java Province, Indonesia. The study population includes all Islamic boarding school educational unit managers

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who are involved in financial management, consisting of the head of the educational unit, core administrators, treasurers, administrative and financial staff, and supervisors who understand the process of recording, reporting, and financial accountability. The research sample consisted of 128 respondents selected using a purposive sampling technique based on the criteria of having direct involvement in financial management, having served for at least one year, and being willing to complete a complete questionnaire. This technique was chosen so that the data obtained comes from respondents who have knowledge and experience in accordance with the research objectives.

Data collection was conducted through a questionnaire with a Likert scale as the primary data source to measure respondents' perceptions of local culture, traditional values, accounting practices, and accountability. To strengthen the research results, data were also supported by documentary studies of financial reports, articles of association (AD/ART), and other supporting documents, as well as interviews with key informants when necessary to obtain more in-depth information. All data were analyzed using Structural Equation Modeling-Partial Least Squares (SEM-PLS) with the help of SmartPLS 4. The analysis stages included descriptive analysis, testing the validity and reliability of the instrument through the outer model, testing the inner model to examine the relationship between variables, and testing the mediation effect using the bootstrapping technique. This method was chosen because it is able to analyze complex relationships between latent constructs while comprehensively testing the direct and indirect effects in the research model.

RESULTS AND DISCUSSION

R-Square (R^2)

Table 4.13 R-Square Test Results (R2)

Dependent Variant	R-square	R-square adjusted
Accountability	0.711	0.704
Accounting Practice	0.636	0.63

Based on Table 4.13, the accountability variable has an R-square value of 0.711 and an adjusted R-square of 0.704. These results indicate that 71.1% of the variation in the accountability variable can be explained by the variables influencing it in the research

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model, namely local culture, traditional values, and accounting practices. Meanwhile, the remaining 28.9% is explained by other factors outside the research model that were not analyzed in this study. The R-square value of 0.711 indicates that the model has strong explanatory power for the accountability variable. This means that the combination of local culture, traditional values, and accounting practices makes a significant contribution in explaining the level of accountability in Islamic boarding school educational units in West Java. In other words, accountability in the context of this research is not solely influenced by a single factor, but is the result of a fairly strong interaction between the local value system, traditional values, and administrative governance practices.

Furthermore, the accounting practice variable has an R-square value of 0.636 and an adjusted R-square of 0.630. These results indicate that 63.6% of the variation in the accounting practice variable can be explained by two independent variables in the model, namely local culture and traditional values. The remaining 36.4% is explained by other factors outside the research model. The R-square value of 0.636 also indicates a fairly strong explanatory power of the model for the accounting practice variable. This finding indicates that local culture and traditional values have a substantive contribution in shaping accounting practices in Islamic boarding school educational units. Thus, accounting practices in the context of Islamic boarding schools cannot be understood solely as technical administrative processes, but also as institutional practices that are significantly influenced by the value system that lives within the organization.

***Path Coefficients*/Hypothesis Testing**

1. Direct Effect Bootstrapping Results

Table 4.14. Coefficient Bootstrapping Direct Effect Results

Path Coefficient	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
Local Culture -> Accountability	0.285	0.291	0.111	2,574	0.005
Local Culture -> Accounting Practices	0.382	0.387	0.11	3,466	0.000

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Traditional Values -> Accountability	0.092	0.092	0.089	1,025	0.153
Traditional Values -> Accounting Practices	0.458	0.461	0.105	4,366	0.000
Accounting Practice -> Accountability	0.529	0.523	0.106	4,997	0.000

Based on Table 4.14, the results of the direct effect test indicate that not all relationships between variables in the research model were significant. Of the five direct paths tested, four were significant and one was insignificant.

The relationship between local culture and accountability has a path coefficient of 0.285, a t-statistic of 2.574, and a p-value of 0.005. Since the p-value is less than 0.05, the influence of local culture on accountability is positive and significant. These results indicate that the stronger the local culture within an Islamic boarding school, the higher the level of institutional accountability. These findings indicate that local culture has a significant contribution in shaping organizational accountability mechanisms.

The relationship between local culture and accounting practices shows a path coefficient of 0.382, a t-statistic of 3.466, and a p-value of 0.000. These results indicate that local culture has a positive and significant effect on accounting practices. Therefore, the stronger the local culture within an institution, the better the accounting practices implemented. These findings demonstrate that local culture not only serves as a framework for social values but also influences an institution's administrative practices and financial records.

The relationship between traditional values and accountability has a path coefficient of 0.092, a t-statistic of 1.025, and a p-value of 0.153. Because the p-value is greater than 0.05, the influence of traditional values on accountability is positive but not significant. This means that traditional values have not been proven to have a strong enough influence on accountability. These results indicate that the presence of traditional values in an institution does not automatically result in increased formal accountability, at least when viewed through the direct pathway.

The relationship between traditional values and accounting practices shows a path coefficient of 0.458, a t-statistic of 4.366, and a p-value of 0.000. These results indicate that traditional values have a positive and significant influence on accounting practices. Therefore, the stronger the traditional values adopted within an institution, the better the accounting practices implemented. These findings demonstrate that traditional

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values play a strong role in shaping administrative behavior and institutional financial governance.

Furthermore, the relationship between accounting practices and accountability has a path coefficient of 0.529, a t-statistic of 4.997, and a p-value of 0.000. These results indicate that accounting practices have a positive and significant effect on accountability. This path coefficient is also the largest among all direct influences in the model. This means that accounting practices are the strongest factor in explaining accountability. The better the accounting practices implemented, the higher the level of accountability of Islamic boarding school educational units.

Table 4.15 Decision of Direct Effect Hypothesis

Hypothesis	Relationship between variables	Path Coefficient	t-Statistic	p-Value	Decision
H1	Local Culture → Accountability	0.285	2,574	0.005	Accepted
H2	Traditional Values → Accountability	0.092	1,025	0.153	Rejected
H3	Local Culture → Accounting Practices	0.382	3,466	0,000	Accepted
H4	Traditional Values → Accounting Practices	0.458	4,366	0,000	Accepted
H5	Accounting Practice → Accountability	0.529	4,997	0,000	Accepted

Based on the results of the direct effect test, it can be concluded that local culture has a positive and significant effect on accountability and accounting practices. Traditional values have a positive and significant effect on accounting practices, but not on accountability. While accounting practices have a positive and significant effect on

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accountability. These results indicate that accounting practices play a very important role in shaping the accountability of Islamic boarding school educational units.

2. Indirect Effect Bootstrapping Results

Table 4.16. Coefficient Bootstrapping Indirect Effect Results

Path Coefficient	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
Local Culture -> Accountability	0.202	0.199	0.063	3,196	0.001
Traditional Values -> Accountability	0.242	0.244	0.085	2,856	0.002

Based on Table 4.16, the results of the indirect effect test indicate that all indirect influences in the research model are positive and significant. This indicates that accounting practices have been shown to act as an intervening variable in the relationship between local culture and traditional values and accountability.

The relationship between local culture and accountability through accounting practices has an indirect coefficient value of 0.202, a t-statistic value of 3.196, and a p-value of 0.001. Because the p-value is less than 0.05, the indirect effect is declared significant. These results indicate that local culture not only directly influences accountability but also indirectly through accounting practices. Thus, accounting practices are proven to mediate the relationship between local culture and accountability.

The relationship between traditional values and accountability through accounting practices has an indirect coefficient value of 0.242, a t-statistic value of 2.856, and a p-value of 0.002. Because the p-value is smaller than 0.05, the indirect effect is also declared significant. These results indicate that traditional values influence accountability through accounting practices. Thus, accounting practices are also proven to mediate the relationship between traditional values and accountability.

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Table 4.17 Decision of Indirect Effect Hypothesis

Hypothesis	Indirect Relationship	Coefficient	t-Statistic	p-Value	Types of Mediation	Decision
H6	Local Culture, Practice, Accounting, Accountability	0.202	3,196	0.001	Partial Mediation	Accepted
H7	Traditional Values, Accounting Practices, Accountability	0.242	2,856	.002	Full Mediation	Accepted

Based on the results of the indirect effect test, it can be concluded that accounting practices are proven to mediate the influence of local culture and traditional values on accountability. The relationship between local culture and accountability through accounting practices shows a positive and significant influence, thus accounting practices act as a partial mediator. Meanwhile, the relationship between traditional values and accountability through accounting practices also shows a positive and significant influence, thus accounting practices act as a full mediator. These results indicate that accounting practices are an important mechanism in translating cultural and traditional values into institutional accountability.

DISCUSSION

1. The Influence of Local Culture on Accountability

The results of the hypothesis testing indicate that local culture has a positive and significant influence on accountability in Islamic boarding school educational units in West Java. This is indicated by the path coefficient value (original sample) of 0.285, t-statistic of 2.574, and p-value of 0.005, thus the first hypothesis stating that local culture has a positive influence on accountability is accepted. This finding indicates that the stronger the local culture that is alive and internalized in the governance of the institution, the higher the accountability that can be realized by the Islamic boarding school educational unit.

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Substantively, the positive direction of the coefficient implies that local culture is not merely a social background that accompanies organizational activities, but rather a factor that contributes to shaping the institution's accountability behavior. In the context of this research, the local culture in question is linked to the distinctive values of Sundanese society, such as collectivism, deliberation, togetherness, mutual respect, and respect for social figures and structures. These values encourage the formation of social oversight, a sense of collective responsibility, and openness in institutional management. Thus, accountability arises not only from administrative compliance but also from cultural impulses that emphasize moral obligations to the community. This aligns with the conceptual description in your manuscript, which positions local culture as an element that influences decision-making and the financial management of Islamic boarding school educational units.

The findings of this study also align with various previous studies you have compiled. Robson and Ezzamel (2023) assert that institutional pressures from cultural norms can shape distinctive accountability patterns in community-based organizations. Bertram (2022) also explains that local culture can strengthen the legitimacy of accountability systems because accountability in organizations is often geared more toward social acceptance than mere administrative compliance. In the context of Islamic boarding schools (pesantren), Zaki et al. (2022) show that local values such as deliberation, brotherhood, and social responsibility are important foundations for implementing accountability. Similarly, Yugo (2025) shows that financial reporting practices in Islamic boarding schools can be more transparent when supported by a local culture that emphasizes openness and responsibility. The description of previous research in your manuscript also confirms that local culture creates informal mechanisms that strengthen accountability, even when formal regulations are less rigid.

2. The Influence of Traditional Values on Accountability

The results of the hypothesis testing indicate that traditional values have a positive but insignificant effect on accountability in Islamic boarding school educational units in West Java. This is indicated by the path coefficient value (original sample) of 0.092, a t-statistic of 1.025, and a p-value of 0.153. Therefore, the second hypothesis stating that traditional values have a positive effect on accountability is rejected. This finding indicates that directly strengthening traditional values is not strong enough to significantly increase institutional accountability. Although the direction of the effect is

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positive, the strength of the relationship is not statistically sufficient to be declared significant.

When compared with previous research, these findings are both consistent and interestingly different. This is consistent because various previous studies have indeed emphasized the importance of traditional Islamic values in shaping the organizational ethics and governance of religious institutions. Adil et al. (2022) explain that in faith-based institutions, financial reporting can be viewed as part of worship. Thalib (2023) also shows that the values of amanah (trustworthiness) and zuhud (asceticism) create intrinsic motivation for honesty and openness. Kawakip and Sulanam (2023) emphasize that the identity of Islamic boarding schools, shaped by the values of ikhlas (sincerity) and tawadhu (religious tolerance), fosters a culture of collective accountability. Similarly, Zaki et al. (2022) assert that accountability in Islamic boarding schools cannot be separated from local religious and cultural norms. All these findings support the assumption that traditional values are related to accountability.

3. The Influence of Local Culture on Accounting Practices

The results of the hypothesis testing indicate that local culture has a positive and significant influence on accounting practices in Islamic boarding schools in West Java. This is indicated by the path coefficient (original sample) of 0.382, a t-statistic of 3.466, and a p-value of 0.000. Therefore, the third hypothesis stating that local culture has a positive influence on accounting practices is accepted. A positive coefficient value indicates that the stronger the local culture within the institution, the better the accounting practices implemented.

Statistically, the influence of local culture on accounting practices is quite significant. The path coefficient of 0.382 indicates that local culture significantly contributes to shaping the recording, reporting, and financial governance processes of the institution. This finding is also supported by the R-square value of 0.636 for accounting practices, indicating that 63.6% of the variation in accounting practices can be explained by local culture and traditional values. Thus, accounting practices in Islamic boarding schools cannot be understood solely as technical processes, but also as organizational practices shaped by the values within the Islamic boarding school environment.

When compared with previous research, the results of this study support various findings that you have reviewed. Budianto et al. (2023) emphasized that local cultural values such as mutual cooperation, deliberation, and togetherness influence the process

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of financial recording and reporting within a community. Robson and Ezzamel (2023) also emphasized that accounting practices are influenced not only by formal rules but also by cultural layers within the organization. Meanwhile, Fukofuka et al. (2023) showed that local accounting practices develop as a form of social adjustment based on the cultural capital of the local community. In the Indonesian context, Priyastiwi (2016) also explained that local cultural values such as collectivism and power distance influence how accounting is implemented. The findings of this study reinforce these overall findings and confirm that in Islamic boarding schools in West Java, local culture is indeed a significant factor influencing accounting practices.

4. The Influence of Traditional Values on Accounting Practices

The results of the hypothesis testing indicate that traditional values have a positive and significant influence on accounting practices in Islamic boarding school educational units in West Java. This is indicated by the path coefficient value (original sample) of 0.458, t-statistic of 4.366, and p-value of 0.000, so that the fourth hypothesis stating that traditional values have a positive influence on accounting practices is accepted. This coefficient is the strongest influence among the exogenous variables on accounting practices, which means that traditional values have a very large contribution in shaping the practice of recording, reporting, and financial governance in Islamic boarding school educational units.

When compared with previous research, the results of this study align with many of the findings you have compiled. Widyastuti et al. (2022) demonstrated that integrating Islamic values into the financial practices of Islamic boarding schools (pesantren) can increase transparency and member trust. Thalib (2023) emphasized that the values of ukhuwah (brotherhood) and zuhud (asceticism) form the basis for preparing financial reports for religious institutions. Luhuringbudi et al. (2024) also found that Islamic boarding schools in Java actively adopt Islamic boarding school values in their managerial systems, including financial recording and reporting practices. Furthermore, Asiyah and Susilowati (2024) demonstrated that although Islamic boarding school-based institutions adopt modern financial technology, traditional values such as ta'awun (consistency) and istiqamah (steadfastness) remain the foundation of accountability mechanisms and financial practices. The results of this study corroborate these findings, providing quantitative evidence that traditional values do indeed have a significant impact on accounting practices.

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5. The Influence of Accounting Practices on Accountability

The results of the hypothesis testing indicate that accounting practices have a positive and significant effect on accountability in Islamic boarding school educational units in West Java. This is indicated by the path coefficient value (original sample) of 0.529, t-statistic of 4.997, and p-value of 0.000, thus the fifth hypothesis stating that accounting practices have a positive effect on accountability is accepted. This coefficient is also the largest among all direct influences in the research model, so it can be said that accounting practices are the strongest factor in explaining institutional accountability.

Statistically, these results indicate that the better the accounting practices implemented by Islamic boarding school educational units, the higher the resulting level of accountability. Accounting practices in this study encompass the dimensions of compliance with standards, transparency of financial reporting, timeliness of reporting, and adherence to sharia accounting principles. When these aspects are implemented well, organizations will be better able to provide clear, reliable accountability that can be evaluated by stakeholders. Thus, accounting practices can be understood as the primary instrument that transforms an institution's financial activities into accountable information.

When compared with previous research, the results of this study support many previous findings. Zaki et al. (2022) demonstrated that Islamic boarding school accounting systems aligned with Islamic values and participatory principles contribute to increased transparency. Cicalarici et al. (2023) emphasized that community-based accounting practices can strengthen accountability mechanisms through openness and community involvement. Badrudin et al. (2021) also demonstrated that accounting systems within Islamic boarding schools are used not only for technical purposes but also to build social accountability. Mahmudah et al. (2025) emphasized that the implementation of sharia accounting in Islamic boarding school-based institutions strengthens the financial integrity and accountability of the institution. Your research findings support these findings with quantitative evidence demonstrating that accounting practices are the strongest direct determinant of accountability.

6. The Role of Accounting Practices in Mediating the Influence of Local Culture on Accountability

The results of the hypothesis testing indicate that accounting practices mediate the influence of local culture on accountability in Islamic boarding school educational units

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in West Java. This is indicated by the indirect effect coefficient value of 0.202, t-statistic of 3.196, and p-value of 0.001, thus the indirect relationship is declared positive and significant. Furthermore, because the direct influence of local culture on accountability is also proven significant, accounting practices in this relationship act as partial mediation. Thus, the sixth hypothesis is accepted.

These findings indicate that local culture influences accountability through two channels. First, local culture directly influences accountability. Second, local culture also indirectly influences accountability through accounting practices. This means that local culture not only shapes institutional accountability at the level of social values and norms, but also shapes how institutions conduct financial recording, reporting, and management, which in turn strengthens accountability. These findings imply that local culture within Islamic boarding schools has a broad influence: it serves as both a social foundation and a catalyst for the development of more orderly administrative mechanisms.

When compared with previous research, these findings strengthen and clarify the relationship mechanisms that have been widely discussed conceptually. Robson and Ezzamel (2023) explain that accounting practices serve as a medium for internalizing cultural values into organizational structures. Zaki et al. (2022) show that the community-based culture of Islamic boarding schools encourages member involvement in financial oversight and strengthens accountability through participatory governance practices. Yugo (2025) also shows that financial reporting in Islamic boarding schools can be transparent because it is supported by a local culture that emphasizes openness and social responsibility. Furthermore, Cicalarici et al. (2023) assert that the influence of local culture on accountability is stronger when facilitated by an open and participatory accounting system. The results of this study provide quantitative empirical evidence that confirms all of these arguments: local culture does indeed influence accountability, and this influence is stronger when mediated by accounting practices.

7. The Role of Accounting Practices in Mediating the Influence of Traditional Values on Accountability

The results of the hypothesis testing indicate that accounting practices mediate the influence of traditional values on accountability in Islamic boarding school educational units in West Java. This is indicated by the indirect effect coefficient value of 0.242, t-statistic of 2.856, and p-value of 0.002, so that the indirect relationship is declared positive and significant. Meanwhile, in the previous direct effect test, traditional values

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on accountability showed insignificant results with a path coefficient of 0.092, t-statistic of 1.025, and p-value of 0.153. Therefore, accounting practices in this relationship act as full mediation. Thus, the seventh hypothesis is accepted.

Compared to previous research, these findings are one of the most important contributions of your research. Many previous studies have confirmed that traditional and religious values play a role in shaping the accountability of religious institutions. Adil et al. (2022) stated that in faith-based organizations, financial reporting is viewed as part of worship. Thalib (2023) emphasized that the values of amanah (trustworthiness) and zuhud (asceticism) form intrinsic motivation to carry out financial responsibilities honestly and openly. Kawakip and Sulanam (2023) showed that the Islamic boarding school identity, built on the values of ikhlas (sincerity) and tawadhu (religious tolerance), fosters a culture of collective accountability. Zaki et al. (2022) also emphasized that local religious and cultural norms serve as the foundation for accountability within the Islamic boarding school community. All of this research supports the view that traditional values are essential for accountability.

CONCLUSION

The results of the study indicate that local culture has a positive and significant effect on both accountability and accounting practices, while traditional values have a positive but insignificant effect on accountability, but a positive and significant effect on accounting practices. Furthermore, accounting practices are proven to have a positive and significant effect on accountability and are the strongest factor in increasing institutional accountability. In addition, accounting practices also act as a mediating variable, namely partially mediating the effect of local culture on accountability and fully mediating the effect of traditional values on accountability. These findings confirm that increasing accountability in Islamic boarding school educational units is not only influenced by local culture and traditional values, but also by the institution's ability to implement transparent, orderly, and accountable accounting practices.

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