Computerized of International Financial Report Standard For Good Governance in Small Medium Enterprises

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Abstract. The research objective is to design a boarding school management model in accordance with the computerized of International Financial Report Standard (IFRS) approach for Small Medium Enterprises (SMEs) and Improving Boarding School Management in order to compete and have a competitive advantage in the face industry 4.0. The research method used by researchers was a descriptive analysis method and exploratory method. The type of data used was primary, secondary and observational data in Islamic boarding schools in the form of samples in data collection. The results of this study are to design a financial statement model with IFRS approach for SMEs and Improve Islamic Boarding School Governance with a good corporate governance approach to complement and have a competitive advantage in the face industry 4.0. Dynamic changes with good governance from pesantren in Indonesia in calling for modernity do not always eliminate the value of pesantren in the face of the industrial era 4.0. The financial statements based on IFRS for SMEs to be able to win the challenge by playing an ideological struggle and the sophistication of information and communication technology as well as globalization flows have caused various changes in all aspects of Islamic boarding schools in prioritizing Islamic values.

1. Introduction

Industrial Revolution 4.0, which marked the existence of a digital economic era with mechanical automation in living the pace of the economy. The role of fully automated technological advances can combine the physical, digital, and fundamental worlds that can change patterns of life and human interaction [1]. Another term for the industrial revolution is the digital revolution and the era of technological corruption. This digital revolution is a process of computer proliferation and automation of recording processes in various fields. The industrial revolution which had an impact on the era of technological disruption was due to automation and connectivity in various sectors, so that job competition was not linear. According to [1] the role of artificial intelligence is needed in current conditions such as the use of robots that replace human power because it is far cheaper, effective and efficient. This revolution used more flexible mass production technology [2]. Where humans must be able to interact with machines [3]. Kohler himself provided an approach to industrial revolution 4.0 as a production controller by synchronizing time by aligning and adjusting production [4]. According to [5] implemented Revolution Industrial 4.0 with the term "Kompas Digital" with some of Figure 1, below:
The fourth phase of this technological revolution changes the way people move and interact in scale, scope, complexity, and transformation from previous life experiences so that humans can feel life in global uncertainty. Wolter identified the challenges in the industrial revolution 4.0 including 1) Information technology security issues, 2) Reliability and stability of production machinery, 3) Lack of adequate skills, 4) Reluctance to change by stakeholders, 5) Loss of many jobs due to changing into automation [3]. According to [6] the impact of digital technology in the industrial revolution era 4.0 there were around 52.6 million occupational professions will experience a shift or disappear from the industrial world. The results of his research give the message that every self to survive in the global competition must also prepare a mental revolution and HR skills in order to compete. The main problem in Indonesia is that human resources at the level of productivity are quite low. The number of Islamic Boarding Schools is large and scattered on all provinces in Indonesia (25,938 Islamic Boarding Schools and 3,962,700 santri) [7], are a very strategic potential for the life of the Indonesian nation. Although for the condition of Islamic boarding schools in Indonesia, most of them have not utilized information and communication technology as good governance of facing the challenge the at industry 4.0.

The answer from The research objective is to design a model good governance of Islamic boarding school management in accordance with the computerized of International Financial Report Standard For Small Medium Enterprises approach and Improve Islamic Boarding School Management in order to compete and have a competitive advantage in the face industry 4.0. There are at least three (3) things that constitute a strategic Islamic Boarding Schools, namely: (1) Religious Institutions, (2) Educational Institutions, and (3) Social Institutions. Three (3) containers will develop and raise Islamic boarding schools in Indonesia. As a stove of independence, it is very clear that Islamic Boarding Schools have and will educate their students to have an independent nature with all the potential they have, Islamic Boarding Schools will educate their students to be accountable in their behavior, with the nature of their education, Islamic Boarding Schools will educate students -the wife to be serious to get the best quality. Send feedback History Saved Community. This era became the momentum of digital economy implementation which was marked by the launch of "Making Indonesia 4.0" by President Joko Widodo in early April 2018 and as a roadmap and strategy for Indonesia to enter the ongoing digital era [8]. The research method of the researcher was descriptive analysis from observation in reality at Islamic
Boarding School and explorative method. The type of data used is primary from Islamic Boarding School, secondary from website and observation data in Islamic boarding schools with the form of samples in data collection from Islamic Boarding School from west java at Indonesia country at 2018. The results of this study are to design a financial report model with the IFRS For SMEs approach and Improve Islamic Boarding School Governance with a good corporate governance approach in order to complete and have a competitive advantage in the face industry 4.0. As an educational institution, there are three (3) stoves that can be used as tools for developing Islamic boarding schools, namely: (1) Autonomy, (2) Accountability, and (3) Quality Assurance. With Good Governance, it is expected to be a breakthrough for Islamic boarding schools in facing the current era of industry 4.0 because if Good governance is closely related to trust in companies that implement it and the business climate of a country. Implementation of Good Governance Islamic boarding schools encourages the creation of healthy competition and a conducive business climate.

2. Method
The method used in this study used qualitative methods used by describing the state of the subject and object of research at the present moment based on visible facts. In data collection, interview techniques used as primary data, Researcher did Interview with the Chairperson of the Islamic Boarding School Forum in West Java, the Indonesian Ulama Council in the West Java Region, the Republic of Indonesia Ministry of Responsibility, Some leaders of Islamic boarding schools in the West Java region while secondary data came from literature books and government regulations.

3. Result And Discussion
Legally the formal existence of Islamic boarding schools in Indonesia is recognized based on Law Number 20 of 2003 concerning the National Education System. Article 30 paragraph 4, which reads, "Religious education takes the form of diniyah education, pesantren, pasraman, pabhaaja samanera, and other similar forms." In the article, it is stated that pesantren functions as an educational unit that prepares students to become community members who understand and practice values - the value of his religious teachings and/or being a religious expert. According to [9] Islamic boarding schools need to open themselves to technological advances by making technology as a medium to support the improvement of the quality of learning by considering the characteristics of students and better management of boarding schools. The use of technology in da'wah proved to be more effective in conveying Islamic values in the midst of digital society. The dynamic change of pesantren in calling for modernity does not necessarily eliminate the values of the pesantren. In the socio-religious context the challenges of Islamic boarding schools in the Republic of Indonesia Era 4.0, in addition to facing the struggle of major ideologies and the sophistication of information and communication technology also the flow of globalization which has caused various patterns of changes in all aspects of life.

The increasing trend of internet use among millennial youth has implications for changes in the generation's consumption patterns towards religious information. According to [10] Islamic boarding schools in Indonesia are mostly owned by foundations and private owners. Therefore, their operations depend primarily on public trust. However, there are those who argue accounting and accountability practices in this kind of religious organizations, especially those related to financial control, are underdeveloped [6]. There is also a lack of research conducted that explains accounting practices used in religious organizations, especially in the case of Islamic based organizations [7]. As an educational institution, there are three (3) stoves that can be used as tools for developing Islamic boarding schools, namely: (1) Autonomy, (2) Accountability, and (3) Quality Assurance. As a stove of independence, it is very clear that Islamic Boarding Schools have and will educate their students to have an independent nature with all the potential they have, Islamic Boarding Schools will educate their students to be accountable in their behavior, with the nature of their education, Islamic Boarding Schools will educate students -the wife to be serious to get the best quality.

There are eight (8) strategies that can be used to develop Islamic Boarding Schools, namely: 1) Special Affirmation Policy, institutional strengthening of Islamic Boarding Schools in isolated, disadvantaged areas will cause greater Islamic Boarding Schools, 2) Organizing national events will increasingly developing Islamic Boarding Schools, 3) Development of Economic Potential Islamic
Boarding Schools, with large numbers, will lead to economic movements of santri, santri parents, and areas around Islamic Boarding Schools, 4) Development of Life Skill Education and Vocational Education, with life skills education and vocational education will cause Islamic boarding school graduates to have a strong entrepreneurial spirit, 5) Strengthening the education regulation of Islamic Boarding Schools, with the regulation of education, the Islamic Boarding School will have stronger contributions to National Education, 6) Strengthening tafaqquh fii addien, the stronger tafaqquh fii addien have strong character and able to face the challenges of the times, 7) Improvement of infrastructure facilities in Islamic Boarding Schools, by improving infrastructure facilities Islamic Boarding Schools will lead to conduciveness of Teaching and Learning Activities in Islamic Boarding Schools, 8) Improvement of santri access to capacity building and further education, scholarship program for santri tahfdzul Qur'an, scholarship cadres, scholarships for outstanding students, professional scholarships, etc., will develop the capacity of santri. As an educational institution that regulates 'world and hereafter' affairs, then Islamic Boarding Schools will be increasingly bigger both in terms of quantity and quality. In accordance with the distribution of the population in Indonesia, the highest number of Islamic boarding schools is in Java (the number of Islamic boarding schools in Java is 23,329 from 28,839 Islamic boarding schools or 82.74%), and the least in eastern Indonesia (641 huts) Islamic boarding schools from 28,839 Islamic boarding schools or 2.75% [7].

4. Conclusion
The dynamic change with good governance of Islamic boarding schools in Indonesia in calling for modernity does not always eliminate the values of pesantren in facing the industrial era 4.0. In addition, financial reports based on IFRS for SMEs and the flow of globalization that has caused various patterns of change in all aspects of Islamic boarding schools. They must protect and keep to prioritize Islamic values such as the Rosulluloh SAW character when The Islamic Boarding School Do Plan, Do Action Operational. There are eight (8) strategies that can be used to develop Islamic Boarding Schools, namely: 1) Special Affirmation Policy, 2) Organizing national events, 3) Development of Economic Potential Islamic Boarding Schools, 4) Development of Life Skill Education and Vocational Education, 5) Strengthening the education regulation of Islamic Boarding Schools, with the regulation of education, 6) Strengthening tafaqquh fii addien, 7) Improvement of infrastructure facilities in Islamic Boarding Schools, 8) Improvement of santri access to capacity building and further education, scholarship program for santri tahfdzul Qur'an, scholarship cadres.

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