



Development of a Mosque Accounting Information System (SIMAS) at the Al-Ishlah Wall Mosque Adiwerna Tegal

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ABSTRACT

Mosque finances are a phenomenon that has existed for a long time, but in the current digital era, various problems have arisen regarding reporting and transparency. The aim of this research is to design mosque financial bookkeeping based on Interpretation of Financial Accounting Standards (ISAK) 35. This research focuses on developing a mosque accounting information system that is designed in accordance with applicable accounting standards. This research is software research to develop a financial information system for the Al-Ishlah Register Lor Adiwerna Mosque. Data was collected using interview and recording techniques. This system was validated by two mosque treasurers. Data were analyzed using descriptive analysis techniques. Based on the research results, a financial information system was produced that can be used to manage mosque finances

INTRODUCTION

The public's need for information is very great, including information about mosques in the surrounding areas. Administrative and financial systems related to data processing are very important for institutions, health institutions, government agencies and religious institutions such as mosques. Financial reports are generally designed to provide information regarding the financial position, performance and changes in the financial position of a sharia entity that is useful for many users.

Mosques are social and religious institutions and are managed independently by the community. As an asset and financial management institution that is collected voluntarily from the community, accountability and transparency in its administration and management are very necessary. The result of accounting is financial reporting. Basically, making financial reports is a form of transparency requirement which is a supporting requirement for accountability in the form of government openness regarding public resource management activities.

The application of mosque accounting is still dominated by recording and presenting related to cash receipts and disbursements. It is usually prepared in the form of a cash receipts and disbursements report which contains the initial balance of the mosque's cash, the amount of receipts, the amount of expenditure and the final balance of the mosque's cash.

LITERATURE REVIEW

Management of Mosque Financial Funds

In mosque organizations, generally some sources of funding come from Muslims, but this does not rule out the possibility of assistance or loans from outside. However, especially in the case of loans, administrators or managers of mosque organizations are generally avoided unless someone personally guarantees it. Apart from routine maintenance of the building and all its equipment, mosque funds are also allocated for various other activities such as routine recitations and events commemorating Islamic holidays

METHODOLOGY

1. Types of Research

The type of research used is qualitative research and the research method used is a descriptive method so there is no need to formulate a hypothesis in the research step. Naturally and utilizing various natural methods. Qualitative research is research that seeks to understand phenomena experienced by research subjects, such as behavior, perceptions, motivations, actions, etc., holistically, and by means of descriptions in the form of words and language, in a special natural context and by utilizing various natural methods.

2. Data Collection Methods

The data collection method used in this research is:

1. Interview Method

According to Lexy J. Moleong (2014), an interview is a conversation carried out by two parties, namely between the interviewer and the interviewee with a specific purpose. The data collection method was used to obtain information directly by asking questions to respondents. This interview was structured and conducted with the mosque takmir, especially the mosque treasurer. This method is used to obtain primary data in the form of organizational structure, operational activities, and secondary data in the form of financial reports and reports on activities carried out by the Al-Ishlah Mosque.

2. Documentation Method

According to Suharsimi Arikunto, the documentation method is a method of searching for data regarding things in the form of notes, transcripts, books and others. The documentation method in this research is used to complete data from interviews and observations.

3. Data Analysis Techniques

The analysis used in this research is qualitative descriptive analysis by describing the actual state of the research object to find out and analyze the problems faced by the research object and then combining it with existing standards to then describe how the financial reports of mosque institutions are based on PSAK 45 and PSAK 109.

RESULT

1. Accounting Information System for the Al-Ishlah Wall Lor Mosque

In the Al-Quran, At-Taubah verse 18 states explicitly that there is a relationship between the prosperity of the mosque and managing the mosque. Therefore, when carrying out every activity, it must be conveyed to the public, especially regarding the financial reports. It is considered very important to convey information regarding financial reports so that this does not reduce the level of public confidence in the prosperity of the mosque.

According to the IAI (Indonesian Accounting Association), the meaning of financial reports is as follows: "Financial reports are part of the financial reporting process. Complete financial reports include balance sheets, profit and loss reports, reports of changes in financial position (which can be presented in various ways, such as as a cash flow report or fund flow report), notes and other reports as well as explanatory material which is an integral part of the financial reports of mosques, including non-profit organizations, whose funding sources are allocated for the benefit of the mosque, so that the congregation is comfortable when praying at the mosque, or to support mosque activities so that the congregation continues to visit the Al-Ishlah Mosque's financial reports in the form of income and expenditure records, submitted and published by announcing them every Friday which has been donated to the mosque. The congregation certainly hopes that the money that has been donated will be used fully for the prosperity of the mosque.

The following are the results of the researcher's interview regarding whether mosque financial report information needs to be known to the public. As the results of the interview with the mosque treasurer stated:

"Financial report information is very important to convey to the public. "Because there are already rules that every cash expenditure and income in any form must be recorded and announced to the mosque congregation every Friday during Friday prayers."

In this research, researchers have conducted interviews with several informants to find out how the Al-Ishlah Mosque administrators submit community financial reports. Financial reports are submitted orally by announcing them every Friday as proof that the funds are used for whatever purpose.

During the interview regarding how the mosque conveys financial reports to the public. As the results of the interview with the mosque treasurer stated:

"Transparency in mosque financial reports is carried out every Friday by announcing receipts, expenditures and cash balances so that all mosque congregations know that the balance they have been given is being used properly."

Openness is the obligation of the fiduciary to provide accountability, present, report and disclose all activities and events that fall under that responsibility. Therefore, it is important for every organizational administrator to apply the principle of openness regarding the data that has been processed so that the recipient can also know about it, especially regarding financial report data. The following are the results of the researcher's interview with the treasurer of the Al-Ishlah mosque regarding whether this mosque is open in its financial reports.

"Every week (we are open) it is announced in detail in front of the congregation before Friday prayers are held. "If there are expenses, we state what they are used for, as well as where the receipts come from."

Based on the results of interviews with informants, it can be concluded that the AL-Ishlah Mosque is very open in terms of its finances. Likewise with other activities there must always be openness. Openness in the management of the mosque is very necessary for the management to the congregation. Because the congregation and the public have the right to know the mosque's cash flow, while the mosque administrators have the obligation to convey the mosque's cash flow.

In this research, the correct procedure is and is implemented at the Al-Ishlah Mosque, namely the creation and use of adequate documents and records. It can be seen in the research attachment that documents regarding the financial reports of the Al-Ishlah Mosque have been attached. Before recording financial reports, you must first know where the cash income comes from and what the income is used for. Every organization of course requires records of expenses and income. These notes are needed to avoid the risk of financial discrepancies. So, the presence of expenditure and income records will provide clarity in financial reports. The source of funds for non-profit organizations, especially mosques, usually comes from the congregation or congregation, donations from certain parties, so that indirectly the funds collected must be accountable. As for the financial reports from the Al-Ishlah Wall Lor Mosque, there are monthly reports and annual recapitulation reports. The following is the financial report recapitulation data for the period June 2023 to May 2024

Table 1. Recapitulation of Financial Reports for the Period June 2023-May 2024
(Processed by the Author)

No	Month	Income	Expenditure	Balance
1	May-23			
2	Jun-23			
3	Jul-23			
4	Aug-23			
5	Sep-23			
6	Oct-23			Rp. 6.805.000
7	Nov-23	Rp. 6.804.000	Rp. 600.000	Rp. 6.204.000
8	Dec-23	Rp. 23.254.000	Rp. 6.300.000	Rp. 16.954.000
9	Jan-24	Rp. 17.054.000	Rp. 3.785.000	Rp. 13.269.000
10	Feb-24	Rp. 13.269.000	Rp. 550.000	Rp. 12.719.000
11	Mar-24	Rp. 15.214.000	Rp. 7.000.000	Rp. 8.214.000
12	April-24	Rp. 53.669.000	Rp. 14.730.000	Rp. 38.939.000
TOTAL		Rp. 129.264.000	Rp. 32.965.000	
TOTAL CURRENT BALANCE				Rp. 38.939.000

The following are the results of the researcher's interview regarding the sources of funds received by the mosque. As the results of the interview with the mosque secretary stated:

"The source of the mosque's funds comes from charity boxes, infaq, alms, and so on. "This mosque does not have a permanent donor, there is one permanent donor but only for the needs of morning lecture activities."

Mosque funds are obtained from congregants who donate their funds through the boxes available at the mosque, or congregants who deposit their funds regularly through mosque officials. The funds collected are then recorded based on the name of the donor, the amount deposited and received by the mosque will be used to finance the mosque's operations. This was confirmed by Mr. H. Takrifudin as Mosque Treasurer as per the results of the following interview:

"There are two charity boxes, namely the daily charity box and the Friday charity box. We combine the daily charity box and Friday charity box to be counted together with the management and are usually assisted by congregants who are willing to help. "After it is calculated, it is then recorded by the Mosque Treasurer who is in charge of inputting income for that week."

DISCUSSION

In the research I conducted at the Al-Ishlah Mosque regarding the transparency of mosque financial reports, I found a lot of knowledge regarding this matter. Al-Ishlah Mosque has 1 Takmir Chairman, 1 Deputy Chairman, 2 Secretaries and 3 Mosque Treasurers. Transparency of financial reports at the Al-Ishlah Mosque uses an announcement system via mosque speakers which is announced every Friday during Friday prayers, so that all the people or congregation at the Al-Ishlah Mosque know the expenditure and financial income of the mosque.

CONCLUSION

After analyzing the data, in the end the discussion on "Development of a Mosque Accounting Information System (SIMAS) at the Al-Ishlah Wall Lor Adiwerna Mosque, Tegal" can be concluded that;

1. The Al-Ishlah Mosque's accounting information system is quite open, the Al-Ishlah Mosque has simple bookkeeping. Al-Ishlah Mosque collects funds from the mosque's charity box which is then recorded in the books, both income received and expenses made.
2. Transparency of the Al-Ishlah Mosque's financial reports using an oral system, namely by announcing it through the mosque's speakers every Friday so that the public knows the expenditure and cash income that have been recorded by the mosque's treasurer.
3. There are 2 charity boxes at the Al-Ishlah Mosque, namely the daily charity box and the Friday charity box. The charity box will be opened and counted after every Friday prayer by the Mosque Treasurer and assisted by congregants who are willing to help.

RECOMMENDATION

From the research above, the author through this article provides several suggestions as follows:

1. For the Al-Ishlah Mosque, Wall Lor Adiwerna Tegal, it is hoped that the Al-Ishlah Mosque will maintain the existing accounting information system and further improve the complete mosque site. So it can make it easier for local people or other people who want to know more about the Al-Ishlah Mosque.
2. For future researchers, it is hoped that the suggestions that can be given regarding this research will be given to future researchers. If they choose a research title with almost the same aim, they are expected to pay more attention to the process of preparing financial reports at the Al-Ishlah Mosque by providing guidance or direction so that the mosque administrators are more easy to understand the preparation of good and correct financial reports as stated in PSAK 45.

FURTHER STUDY

This research still has limitations, so it is necessary to carry out further research related to the topic of Development of a Mosque Accounting Information System (Simas) at the Al-Ishlah Wall Mosque Adiwerna Tegal in order to improve this research and add insight to readers.

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