

# Compilation of Accounting System at Nurul Hikmah Mosque Based on Microsoft Excel

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## Abstract

The preparation of an effective accounting system is needed by organizations in Indonesia in suppressing problems caused by growth and uncertainty experienced so far. The research aims to describe the accounting cycle and compile an accounting system. The research method used is a descriptive method with a qualitative approach and the type of data used is primary data and secondary data. Primary data was obtained through interviews with the management of the Nurul Hikmah Mosque. Secondary data went through the documentation process during field observation at the Nurul Hikmah Mosque. Data analysis is carried out using the *Model Framework For The Application of System Thinking* (FAST) which can develop information system systems. The result of this research is a prototype or design of a mosque financial report information system based on Microsoft Excel. The results of this research can then be a reference for the development of information systems in compiling Nurul Hikmah Mosque financial reports.

Keywords: *mosque, accounting system, accounting cycle, FAST*

## 1. Introduction

Non-profit organizations are organizations engaged in community service and do not aim to make profits. Non-profit organizations include mosques, churches, hospitals, foundations and so on. Non-profit organizations get funding usually from donors or donors who do not expect anything in return for the funds given. ( Diviana et al., 2020)

Mosque is one of the places of worship that is a non-profit organization. Therefore, the mosque aims to provide services, especially comfort and security to the community. To realize the comfort and safety of the mosque, what needs to be done is a comfortable and clean mosque atmosphere so that worshippers who have been carrying out worship at the mosque want to return to worship at the mosque. In addition, it is necessary to install CCTV to maintain security in the mosque.

The problems that occur in mosques are usually financial management due to the educational background of the human resources of the mosque administrators who lack an understanding of recording in accounting. Thus, the Mosque must be managed properly, including managing its finances because the infrastructure and activities that occur in the Mosque require costs. Usually in making mosque financial reports, mosque takmir does not have the ability to manage mosque finances professionally. So this is often a problem when mosques get funds from donors or donations ( Chuzairi et al., 2023) .

In the preparation of the accounting system at the mosque, it aims to collect and process data and report information related to financial transactions. The mosque accounting system is a process that identifies, measures, records, and reports financial transactions carried out by mosques as a form of accountability for mosque resource management. Most mosque administrators currently do not need a mosque accounting system. However, with the improvement in the quality of public education and the increasing awareness of Muslims on the importance of the movement back to mosques, proper accounting can become a basic necessity for mosques. ( Majids et al., 2023)

To manage the financial statements of the Nurul Hikmah Mosque only make it based on receipts and expenditures. And the treasurer of the mosque reports the financial reports every week and every month so that the researcher helps in the preparation of the mosque's financial statements using an accounting system based on Microsoft Excel. In order to make it easier for the mosque management to prepare the financial report.

In the results of observations and interviews, the Nurul Hikmah Mosque still uses cash statements for financial reporting. Broadly speaking, mosque financial transactions are related to cash, including the payment of kharim incentives, Friday khatib honorarium, and additional costs for mosque operations. Thus, the Nurul Hikmah Mosque can cause risks if it does not have an accounting system to prepare financial statements which can cause errors in incorrect or inefficient financial statements. In addition to this, the financial management of the Nurul Hikmah Mosque every year will develop its income and expenditure so that an accounting system based on Microsoft Excel must be created.

Based on what has been described, this research is expected to help the Nurul Hikmah mosque will have accountable financial statements that are in accordance with standards and can be accounted for. The researcher intends to prepare a thesis with the title "Preparation of Mosque Accounting System at Nurul Hikmah Mosque East Jakarta Based on Microsoft Excel".

## 2. Literature Review

### 2.1 Public Sector Organizations

According to public sector organizations, they are organizations whose purpose is not to seek profit or profit, but to focus on the interests of public or public services.

One of the public sector organizations that is growing rapidly, especially with its activities, is a non-profit organization. Mardiasmo (2018)

The main activities of non-profit organizations are social activities and do not aim to generate profits in the form of money. One of the characteristics or characteristics is the effort to obtain resources to carry out organizational operational activities. Funding for nonprofits usually comes from specific communities or individuals, but it can also come from erratic donation transactions ( Wardoyo et al., 2022) .

Nurul Hikmah Mosque is a non-profit organization that was founded collectively by several people who inhabit an area with the purpose of being a place of worship and is expected to provide benefits for the people without expecting profits to be spent with the resources that have been provided.

## 2.2 Public Sector Financial Statements

According to Mardiasmo ( 2018) public sector financial statements, it is an important part of building public sector accountability. There is an increasing need for the implementation of public accountability, including accounting information in the form of financial statements. Meanwhile, he explained that financial statements are an important source of financial information needed by various interested parties and become a reference in making strategic decisions. Therefore, the information contained in financial statements must be of high quality in accordance with the characteristics set by the government. ( Kristiyani & Hamidah, 2020)

Public sector financial statements aim to build accountability in the public sector. This public accountability demand is used to provide information regarding the company's finances that is useful to many users when an organization decides the allocation of resources necessary for its operational purposes (Majid, 2019) .

## 2.3 Mosque Governance

Mosques that develop in Indonesia among Muslims are special buildings intended for Muslims to carry out worship ( Laila Khasanah et al., 2023) . So that in managing the mosque properly, mosque management, mosque organizational structure, and mosque infrastructure are needed. The purpose of a mosque is not to make a profit or profit, but to provide services in carrying out activities carried out in worship. So that mosque administrators must understand accounting in order to be able to prepare reports properly.

According to Ha & Padangsidimpuan (2021) the management of the mosque, it is important to realize the role and function of the mosque. With the management of mosques, mosque management can be carried out professionally. The quality of worshippers will have an impact if religious activities in mosques are managed properly so that they become a special attraction for mosques. And the mosque will be considered prosperous if the worshippers who come are more and more.

## 2.4 Mosque Accounting System

According to the accounting system, it is to facilitate the organization's financial management in providing the needed financial information such as formulas, records, and reports. The elements of an accounting system are forms and records consisting of journals, ledgers, and auxiliary books, as well as reports. Mulyadi (2023)

The accounting system is very important in the accounting cycle, because it processes accounting in recording evidence of financial transactions regularly over a certain period of time. In addition, the accounting system helps the accounting cycle by ensuring more accurate financial data, automatically recording and disbursing the process.

According to Azwirman et al., (2018) the accounting cycle, it is the preparation of financial statements that can be accounted for and generally accepted accounting principles, procedures, methods, and techniques of everything covered in the scope of accounting.

#### 2.5 ISAK Number 335 concerning the Presentation of Financial Statements of Non-Profit Oriented Entities

The Financial Accounting Standards Board of the Indonesia Institute of Accountants (DSAK IAI) has approved ISAK 335: "Presentation of financial statements of non-profit companies". ISAK 335 regulates the presentation of annual financial statements for non-profit organizations. ISAK 335 published by DSAK IAI is an interpretation of PSAK 201, Presentation of Financial Statements, paragraph 05. There is no law in Indonesia that specifically regulates the definition and scope of non-profit entities. Therefore, DSAK IAI does not provide a definition or criteria to distinguish a non-profit-oriented entity from a profit-oriented business entity.

### 3. Material and Method

#### 3.1 Place and Time of Research

The research site is at the Nurul Hikmah Mosque in East Jakarta which is located at Jalan Mandor Hasan No. 1, Cipayung District, East Jakarta City. The research period is from February to June 2024

#### 3.2 Research Design

The approach used in this study is qualitative descriptive. This design was chosen because it aims to describe and compile in depth the accounting system in the mosque. Researchers use research and development methods *Research and Development* (R&D). According to (Sugiyono, 2019) *Research and Development* (R&D) is a method that can be used to develop a product.

#### 3.3 Data Sources and Research Samples

Data sources are an important aspect of research. Data sources are used as considerations in deciding how to collect data. The data sources used are primary data and secondary data.

#### 3.4 Data Collection Techniques

Data collection techniques are important steps in research because they are among the main objectives in research. Data collection techniques in qualitative research are: observation, interviews, and documentation.

#### 3.5 Data Validity Techniques

In conducting research, it is necessary to carry out data validity techniques because to prove that qualitative research can be accounted for as scientific research. The data validity techniques are carried out as follows: credibility, transferability, and dependability.

#### 3.6 Data Analyst Techniques

According to Data analysis is the process of systematically collecting and compiling data from interviews, field notes, and other materials so that the results can be understood and informed to others. Data analysis in qualitative research, direct data collection is carried out. According to (Sugiyono, 2019) Activities in qualitative data analysis are data reduction, data presentation, and verification.

### 4. Result

Nurul Hikmah Mosque is one of the non-profit-oriented public sector organizations that is a legal entity of the Foundation. It is located at Jalan Mandor Hasan No. 1, Cipayung Village, Cipayung District, East Jakarta City. The Nurul Hikmah Mosque provides religious services and activities, including Qur'an studies, funeral arrangements, donation collection, and wedding arrangements. Established in 2003, the Nurul Hikmah Mosque has developed

from the construction of the mosque to the services so that until now it can accommodate many worshippers. With the passage of time, the management of the Nurul Hikmah Mosque continues to improve services, this is evidenced by the method of delivering information related to mosque activities digitally through *website*.

Based on the results of research interviews in the accounting cycle that occurred in mosques, only cash income and expenditure were recorded and were not in accordance with ISAK 335. The Nurul Hikmah Mosque in compiling an information system in financial statements is still carried out simply, not using an information system.

## 5. Discussion

In this discussion section, we will explain how to describe the accounting cycle and compile a microsoft excel-based information system at the Nurul Hikmah Mosque.

### 1) Describing the accounting cycle of the Nurul Hikmah Mosque

The accounting cycle that must be carried out starts from the recording stage to financial statements. The compiler of the financial statements of the Nurul Hikmah Mosque must be in accordance with ISAK 335. The accounting process that should be carried out by the Nurul Hikmah Mosque is as follows:

#### a) Recording Stage

The Nurul Hikmah Mosque usually records financial transactions in a diary. All cash financial transactions throughout the month are recorded in the daily cash book.

#### b) Classification Stages

At this stage, it is carried out after the recording of the transaction is the classification stage. At this stage, the recording of transaction evidence is grouped in the ledger according to the account name and the balance recorded in the debit and credit groups.

#### c) Overview Stage

At the overview stage, it will present a balance sheet, adjustment journal, and column balance. In the preparation of the balance sheet, it can be used as a source of making working papers (column balance) and as a basis for the preparation of financial statements.

#### d) Financial Statement Presentation Stage

In this stage, Nurul Hikmah Mosque has made a financial report consisting of:

##### 1. Activity Reports

Activity reports are reports that present sources of income and operating expenses during the accounting period. To calculate the activity report is to find the difference between operating income and operating expenses.

##### 2. Financial Position Report

A financial position statement is a report that provides an estimate of short-term liabilities and long-term liabilities on a specific date. Financial statements are prepared by the treasurer or finance department.

##### 3. Cash Flow Statement

According to ISAK 335 on financial reporting of non-profit organizations, a cash flow statement is a report that describes changes in cash position in one accounting period. In the cash statement, changes in the cash position will be seen from three sides, namely from operations, management and investment activities.

##### 4. Notes on Financial Statements

The notes on the financial statements are not presented in the financial statements of the Nurul Hikmah Mosque so that they do not know the policies implemented by the mosque. Notes on Financial Statements include explanations, detailed lists, and analysis of the value of a post presented in the Budget Realization Report and Balance Sheet. The Nurul Hikmah Mosque should make a CALK (Record on Financial Statements) in each accounting period. Based on the results of the study, it is known that the Nurul Hikmah Mosque as a whole in the accounting process has not been implemented in accordance with generally accepted accounting principles.

## 2) Preparation of information system at Nurul Hikmah Mosque

### A. Scope Definition

The scope of the problem carried out by the researcher during the research is about the information system at the Nurul Hikmah Mosque, precisely regarding the problem of preparing financial statements.

### B. Problem Analysis

Problem Analysis (*Problem analysis*) used to conduct problem analysis. This analysis was carried out by conducting an interview with the management of the Nurul Hikmah Mosque and the following analysis was made:

Problem	Cause	Solution
The mosque's financial management is still recorded manually.	There is no information system that can make it easier for the treasurer to prepare finances.	An information system is needed that can help the treasurer in preparing financial

MASJID NURUL HIKMAH

01-January-2023 Sd 31-December-2023

Periode Laporan

Tanggal Awal

01/01/2023

Tanggal Akhir

31/01/2023

SET UP

TRANSAKSI

BUKU BESAR

PROFIL

JURNAL

BUKU BESAR

AKUN

LAPORAN KEUANGAN

LAPORAN PENGHASILAN KOMPREHENSIF

LAPORAN PERUBAHAN ASET NETO

LAPORAN POSISI KEUANGAN

LAPORAN ARUS KAS

CATATAN ATAS LAPORAN KEUANGAN

Waste in record transaction

new ces the penses.

requireme

### C. Requirement

This stage is used in the on Microsoft Excel.



of the system  
system based

#### a) Needs of Mosque Administrators\

The mosque treasurer can compile financial reports on cash receipts and expenditure transactions that occur at the Nurul Hikmah Mosque.

#### b) System Requirements

The system needs that are expected in the mosque cash information system can make transaction financial reports and can add transactions.

### D. Logical Design

At this stage is the design for the preparation of a Microsoft Excel-based information system as follows:

#### 1. Menu Display

In the image of the menu display, the menu is an important feature located on the first sheet. The first thing done in operating *Microsoft Excel* is to change the name of the sheet according to the name of the worksheet to be created. This sheet contains cells that are inserted with a hyperlink function to make it easier for users to choose a sheet to be viewed.

## 2. Profile

PROFIL ORGANISASI		MENU
Nama Organisasi	MASJID NURUL HIKMAH	Profile list the name rent, the
Alamat Organisasi	Jalan Mandor Hasan No. 1	
Periode Kepengurusan	01/01/2023 Sd 31/12/2023	
Ketua Umum	MUSIRIN	
Sekretaris Umum	H. PURWO LESONO	
Bendahara Umum	DEPI HOLDIAN	

with general chairman, the general secretary, and the general treasurer.

## 3. Account Registration Format

MASJID NURUL HIKMAH Daftar Akun Periode Kepengurusan 01-January-2023 Sd 31-December-2023					MENU
Kode	Nama Akun	Kelompok Akun	Debet	Kredit	
1-100	KAS				
1-101	Kas Tunai	Kas			
1-102	Kas Kegiatan	Kas			
1-103	Kas Lainnya	Kas			
1-200	BANK				
1-201	Bank BNI	Bank			
1-202	Bank BRI	Bank			
1-203	Bank BCA	Bank			
1-300	PERSEDIAAN				
1-301	Persediaan Perlengkapan	Persediaan			
1-302	Persediaan ATK	Persediaan			
1-303	Persediaan Lainnya	Persediaan			
1-400	PIUTANG				
1-401	Piutang Jangka Pendek	Piutang			
1-402	Piutang Jangka Panjang	Piutang			
1-403	Piutang Rekanan	Piutang			
1-404	Piutang Kegiatan	Piutang			
1-405	Piutang Sumbangan	Piutang			
1-406	Piutang Lainnya	Piutang			
1-500	ASET LANCAR LAINNYA				
1-501	Sewa Dibayar di Muka	Aktiva Lancar Lainnya			
1-502	Pembelian Dibayar di Muka	Aktiva Lancar Lainnya			
1-503	Beban Dibayar di Muka Lainnya	Aktiva Lancar Lainnya			
1-600	ASET TIDAK LANCAR				
1-601	Inventaris Lembaga	Aktiva Tetap			
1-602	Perlengkapan dan Peralatan	Aktiva Tetap			
1-603	Kendaraan	Aktiva Tetap			
1-604	Bangunan	Aktiva Tetap			
1-605	Aktiva Tetap Lainnya	Aktiva Tetap			
1-611	Akum. Peny. Inventaris Lembaga	Akum. Penyusutan			
1-612	Akum. Peny. Perlengkapan dan Peralatan	Akum. Penyusutan			
1-613	Akum. Peny. Kendaraan	Akum. Penyusutan			
1-614	Akum. Peny. Bangunan	Akum. Penyusutan			
1-615	Akum. Peny. Aktiva Tetap Lainnya	Akum. Penyusutan			





## 6. Column Balance

The image shows the format of the column balance after it has been posted to the ledger. The balance sheet is very useful to find out clear information about the state of the financial statements needed for decision-making by the Chairman of the Nurul Hikmah Mosque. In Fornat, the column balance is not much different from the format of the balance sheet after the general ledger, but in the column balance there are columns that can make it easier for administrators to design comprehensive reports and financial position reports.

## 7. Comprehensive Income Report

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The next image shows the format of a comprehensive income report. In ISAK 335 it is explained that non-profit oriented entities can adjust the descriptions used on the financial statements themselves. The design of the comprehensive income report format separates funds without restrictions from donors or donations and funds with restrictions from donors or donors in different columns.

## 8. Report on Changes in Net Assets

MASJID NURUL HIKMAH		MENU
Laporan Perubahan Aset Neto		
01-January-2023 Sd 31-December-2023		
		31 Jan 2023
ASET NETO TANPA PEMBATASAN DARI PEMBERI SUMBER DAYA		
Saldo Awal		0
Surplus (Defisit) Periode Lalu		0
Surplus (Defisit) Periode Berjalan		0
Saldo Akhir		0
ASET NETO DENGAN PEMBATASAN DARI PEMBERI SUMBER DAYA		
Saldo Awal		0
Surplus (Defisit) Periode Lalu		0
Surplus (Defisit) Periode Berjalan		0
Saldo Akhir		0

The image shows the format of the net asset change report. In a non-profit-oriented entity, net assets are the capital owned by the entity. Based on ISAK 335. In the report of changes in net assets, namely net assets without limitations and net assets with restrictions. In this report, information can be obtained about the net asset surplus or deficit in the period.

## 9. Financial Position Report

MASJID NURUL HIKMAH				MENU
Laporan Posisi Keuangan Per 31 January 2023				
01-January-2023 Sd 31-December-2023				
Kode	Nama Akun	31 Dec 2022	31 Jan 2023	
	<b>ASET</b>			
	<b>ASET LANCAR</b>			
1-100	<b>KAS</b>			
1-101	Kas Tunai	0	0	
1-102	Kas Kegiatan	0	0	
1-103	Kas Lainnya	0	0	
	<b>Total Kas</b>	<b>0</b>	<b>0</b>	
1-200	<b>BANK</b>			
1-201	Bank BNI	0	0	
1-202	Bank BRI	0	0	
1-203	Bank BCA	0	0	
	<b>Total Bank</b>	<b>0</b>	<b>0</b>	
1-300	<b>PERSEDIAAN</b>			
1-301	Persediaan Perlengkapan	0	0	
1-302	Persediaan ATK	0	0	
1-303	Persediaan Lainnya	0	0	
	<b>Total Persediaan</b>	<b>0</b>	<b>0</b>	
1-400	<b>PIUTANG</b>			
1-401	Piutang Jangka Pendek	0	0	
1-402	Piutang Jangka Panjang	0	0	
1-403	Piutang Rekanan	0	0	
1-404	Piutang Kegiatan	0	0	
1-405	Piutang Sumbangan	0	0	
1-406	Piutang Lainnya	0	0	
	<b>Total Piutang</b>	<b>0</b>	<b>0</b>	
1-500	<b>ASET LANCAR LAINNYA</b>			
1-501	Sewa Dibayar di Muka	0	0	
1-502	Pembelian Dibayar di Muka	0	0	
1-503	Beban Dibayar di Muka Lainnya	0	0	
	<b>Total Aset Lancar Lainnya</b>	<b>0</b>	<b>0</b>	

<b>TOTAL ASET LANCAR</b>	<b>0</b>	<b>0</b>
<b>ASET TIDAK LANCAR</b>		
<b>LIABILITAS JANGKA PENDEK</b>		
2-101 Hutang Usaha Jangka Pendek	0	0
2-102 Hutang Rekanan	0	0
2-103 Hutang Kegiatan	0	0
<b>TOTAL LIABILITAS JANGKA PENDEK</b>	<b>0</b>	<b>0</b>
<b>LIABILITAS JANGKA PANJANG</b>		
2-201 Hutang Bank	0	0
2-202 Hutang Jangka Panjang Lainnya	0	0
<b>TOTAL LIABILITAS JANGKA PANJANG</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITAS</b>	<b>0</b>	<b>0</b>
<b>ASET NETO</b>		
3-101 Tanpa Pembatasan	0	0
3-102 Dengan Pembatasan	0	0
<b>TOTAL ASET NETO</b>	<b>0</b>	<b>0</b>
<b>TOTAL ASET NETO + LIABILITAS</b>	<b>0</b>	<b>0</b>

The image shows the format of the financial position report, where the financial position statement describes the state of assets owned by the organization. The researcher used a financial position report that did not present other comprehensive income accounts separately.

#### 10. Cash Flow Statement

<b>MASJID NURUL HIKMAH</b> <b>LAPORAN ARUS KAS</b> <b>01 Jan 2023 - 31 Jan 2023</b>		<b>MENU</b>
<b>Aktivitas Operasional</b>		
Penerimaan dari Sumbangan	-	
Aset lancar lainnya	-	
Kewajiban Jangka Pendek	-	
Pengeluaran operasional	-	
<b>Kas bersih yang diperoleh dari Aktivitas Operasional</b>	<b>-</b>	
<b>Aktivitas Investasi</b>		
Perolehan/Penjualan aset	-	
<b>Kas bersih yang diperoleh dari Aktivitas Investasi</b>	<b>-</b>	
<b>Aktivitas Pendanaan</b>		
Pembayaran/Penerimaan pinjaman	-	
Ekuitas/Modal	-	
<b>Kas bersih yang diperoleh dari Aktivitas Pendanaan</b>	<b>-</b>	
<b>Kenaikan (penurunan) kas</b>	<b>-</b>	
<b>Saldo kas awal</b>	<b>0</b>	
<b>Saldo kas akhir</b>	<b>0</b>	

The image shows the format of the cash flow statement. The purpose of making a cash flow statement is to see cash flow of income and expenses. Cash flow statements only show cash in and cash out. Cash flow statements typically show cash flows for a specific period, as well as provide information on cash sources and cash usage from each activity in the covered period. The final balance on the cash flow statement must be the same as the amount of cash on the financial position statement. Notes on Financial Statements.

#### 11. Notes on Financial Statements

<b>MASJID NURUL HIKMAH</b> <b>Catatan Atas Laporan Keuangan</b> <b>01-January-2023 Sd 31-December-2023</b>		<b>MENU</b>
Catatan A :		
Catatan B :		
Catatan C :		

The image shows the format of the notes on the financial statements. Notes on Financial Statements (CaLK) are reports that present information related to the explanation or value of a post displayed in the financial statements. CaLK is an inseparable part of the financial statement which contains an explanation of the entity's profile, accounting policies, nominals contained in the financial statements and other important information.

## 6. Conclusion, Implication, and Recommendation

### a. Conclusion

This research produced a description of the accounting cycle and the preparation of an information system based on Microsoft Excel at the Nurul Hikmah Mosque. Based on the analysis and results processed, it is concluded as follows:

1. In describing the accounting cycle, it includes: the recording stage, the classification stage, the overview stage, and the financial report presentation stage. However, the recording process is still simple, which is limited to recording cash receipts and expenditures that are not in accordance with ISAK 335.
2. The preparation of this information system will be a clear format in managing mosque cash receipts and expenditure transactions. This preparation includes account classification, general ledger, comprehensive income statement, financial position statement, net asset change statement, cash flow statement, and notes on financial statements.

### b. Implication

The application of the description of the accounting cycle and the preparation of a microsoft excel-based information system at the Nurul Hikmah Mosque that has been compiled has several important implications, including:

1. With the existence of an accounting cycle in mosques in recording transactions, namely income and expenditure must be recorded carefully. Because, recording can make it easier to control costs and plan the budget for activities carried out by the mosque.
2. The preparation of information systems using Microsoft Excel can be easily accessed in analyzing financial data, but the ability of information systems requires continuous maintenance.

### c. Recommendations for Further Research

Recommendations that researchers can provide for further research are as follows:

1. Further research is expected to help improve the quality of describing the accounting cycle in mosques so as to obtain more comprehensive data.
2. Further research is expected to help improve the effectiveness and efficiency of mosque information systems based on Microsoft Excel, so as to ensure that the information system can meet the evolving needs.

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