

## ACCOUNTING ASSISTANCE FOR MASJID AL IJABAH KAV TANAH BARU DEPOK

SELFIANI<sup>1\*</sup>, Hendi PRIHANTO<sup>2</sup>, USMAR<sup>3</sup>, Yudhistira Adwimurti<sup>4</sup>, Islamiah Kamil<sup>5</sup>, Watriningsih<sup>6</sup>

<sup>1,2,3,4,6</sup>Universitas Prof. Dr. Moestopo (Beragama)

<sup>5</sup>Universitas Dian Nusantara

\*selfiani@dsn.moestopo.ac.id

### ABSTRACT

*This service aims to analyze the problems of the mosque's financial system, design a mosque's financial accounting design that is in line with the socio-cultural conditions of the local community while still in accordance with applicable accounting standards, as well as implementing and assisting with the application of the mosque's accounting system. The approach used is Community Development Practice which was adapted from Vincent II, J.W. Jack is one of the approaches taken with community development which is directed at increasing access in order to achieve better conditions. The results of the mentoring resulted in two things, namely the mosque entity being able to identify mosque assets which so far have not been inventoried. The second mosque entity can produce financial statements of non-profit entities including statements of financial position, activity reports, and cash flow reports that can be accessed by stakeholders.*

**Keywords:** Mosque Accounting, Financial Report

### 1. INTRODUCTION

The development of accounting in the current era is felt very rapidly. Accounting was initially applied to the private sector which was *profit oriented*. However, the development of culture and public awareness, accounting began to develop towards a *non-profit oriented* public sector. The awareness of these institutions is inseparable from the need for more transparent, accountable and comparative financial system management. This is further strengthened by the Statement of Financial Accounting Standards (PSAK) Number 45 of 2011 which states that non-profit organizations must and have the right to make financial statements and report them to users of financial statements.

Then where is the relationship between accounting and houses of worship, especially mosques in this case? Indonesia as one of the countries with the largest Muslim population in the world, has a significant development of mosques. Data from the Directorate of Islamic and Sharia Religion, Directorate General of Bimas Islam, Ministry of Religious Affairs of the Republic of Indonesia, states that there are 258,378 mosques in Indonesia. Proper mosque management will provide a *positive multiplier effect* for community development. One of the pillars in order to realize proper mosque management requires solid financial management. Houses of worship in general and mosques in particular are among the institutions that receive and manage funds from outside parties. So it is customary for mosques to be able to account for the results of their financial management to stakeholders.

Accountability is not only horizontal, but more than that vertical accountability is needed as part of accountability to God Almighty. However, it is not an easy and simple matter to juxtapose mosques as a transcendental means of worship with more material accounting. This is where the challenge of accounting to be able to be accepted in the community as a form of need for reporting that produces financial transparency. This is where the urgency of developing mosque accounting based on community service is implemented.

### 2. METHOD

The target audience of this service program is the Al Ijabah Kav Tanah Baru Depok mosque with its main human resources in mosque takmirs (chairman, treasurer or secretary) who have direct access to financial management. The approach used in this community service program is *Community Development Practice* adapted from Vincent II, J.W. Jack (2009). *Community Development* is one of the approaches taken with community development directed at increasing access to achieve better conditions. In this approach, there are at least three requirements that must be met, *namely community-based, local resource-based, and sustainable*. So that this service is designed with a continuous training approach. Regularly this stage of service starts from forming a team to determining new needs and goals as illustrated in the following flowchart:

**Figure 1**  
**Community Development Practice Model Flowchart (Adapted from Vincent II, 2009)**



### 3. RESULTS AND DISCUSSION

The results of the field survey show the following financial-related data. First, from the aspect of funding sources, the source of funds in the nine mosques generally comes from the general public both in the form of infak, shodaqoh, jariyah and also donations. Related to the financial recording system that has been carried out so far, managers still have obstacles, namely the lack of knowledge. So what happens is still using a single entry recording system in the form of simple cash flow. So far, the entity only writes down the total amount of money in and money out in one account only. Thus, the benchmark for the success of financial management only uses indicators of the size of the cash balance collected.

The impact of this reporting makes cash use activities cannot be clearly described. This has an impact on the financial planning side in the future to be less focused. On a balance sheet point of view, Al-Ijabah mosque does not yet have a balance sheet or statement of financial position. Though this report serves to describe the financial position of the entity from the aspect of assets and net assets it has. Even for just a list of assets and their value has not been found.

This is often the root of the problem of the loss of mosque assets. This is allegedly because the management has difficulty in determining the value of assets owned by the mosque both for movable and immovable assets. Some other financial problems experienced by the assisted locus are the lack of knowledge about mosque financial management, limited sources of financial data collected, the lack of supporting infrastructure, the absence of competent experts.

The documentation for these activities is:

**Figure 3.1**  
**Al Ijabah Tanah Baru Depok Kav Accounting Assistance Activities**



The results obtained based on the *need assessment in the field* required by the initial steps needed by mosque administrators are knowledge of concepts and practices related to mosque financial management. Answering these needs, one of the efforts to solve it is to provide training and mosque accounting assistance to takmirs.

The most important preparatory stage is to design an accounting system for the mosque. The following is the flow of preparing mosque accounting designs: designing account lists, initial balance sheets, general journals, general ledgers, balance sheets, adjustment journals, column balances and designing financial statements. After the design stage, the implementation stage of service activities is carried out with an agenda of training and workshops. This activity is carried out with a classical system. The implementation of the workshop is carried out in three stages. The first stage was material exposure and discussion related to the concept of religious moderation.

In the second stage, the material presented was related to general description and mosque accounting theory. The third stage of this workshop and training activity is practicum (simulation). After being given classical workshops and training, the next stage is continued with personal assistance to participants by visiting each assisted locus. In addition to being more optimal, this assistance also serves to ensure the conditions that occur in the field in accordance with the recording carried out. At this stage, it is clear that the conditions of each assistance are different. There are mentors who can quickly absorb and apply the preparation of financial statements. But on the other hand, there are mentors who must slow down in mentoring because it is considered a new science. The review and evaluation stage is carried out by interview and observation techniques.

**Figure 3.2**  
**Al Ijabah Tanah Baru Depok Kav Accounting Assistance Activities**



Interviews with participants were conducted to find out the perceptions, obstacles and obstacles experienced during the process. To the surrounding community to find out perceptions and responses to programs that have been running and expectations in the future. Observations are made to ensure that financial statements as an output of the activities that have

been produced are really and can be produced. Determination of new needs and targets One of them is that assistance is still bricked in carrying out the accounting cycle so that especially if there are extraordinary transactions. Another finding as input for the next step is the involvement of the younger generation (milineal) who are more technologically literate in the development of mosque accounting systems. Thus the process of transferring knowledge of the mosque accounting system from the old management to the new management can continue to be recited smoothly. However, there are factors supporting the success of this service program, among others: high interest (willingness) and enthusiasm from participants to learn to understand and apply the mosque accounting system. This can be seen from the consistency of participants to follow all stages of the workshop, both theoretical and practical as well as mentoring. The communication system that is built intensely and familiarly between the team and participants facilitates the mentoring process. In addition to supporting factors, there are still inhibiting factors, among others: some human resources in mosques fall into the category of old age. Second, limited financial data and assets that have been owned by mosques. Most mosques only have a recording of incoming and outgoing money with a single entry system without being accompanied by proof of transaction. Similarly, the assets owned by the mosque are still not well and completely inventoried. Third, there are no supporting operational facilities (such as computers, printers) owned by mosques.

#### **4. CONCLUSION**

The community service activity program in the form of mosque Accounting Assistance is an activity that aims to improve the ability of mosque takmirs in mosque financial management through the application of accounting. This is against the background of increasing stakeholder awareness of the accountability of non-profit entities, in this case mosques. Although not yet to the perfect stage, but this devotion has been able to produce a statement of the financial position of the mosque that describes the state of assets owned by the mosque. This is very important in order to overcome the problem that often occurs, namely the loss of mosque assets because they are not identified. Second, the mosque has also been able to produce a double entry recording system that can better provide an overview of cash travel so that it can be a guide in future planning.

#### **5. REFERENCES**

- Ahyaruddi, Muhammad et all. 2017. Akuntabilitas dan Transparansi Pengelolaan Keuangan Masjid di Kota Pekanbaru. Universitas Muhamadiyah Riau. Jurnal Pengabdian Untukmu Negeri Volume 1 Nomor 1 Mei 2017 ISSN:2550-0198.
- Andarsari, Pipit Rosita. 2016. Laporan Keuangan Organisasi Nirlaba (Entitas Masjid). Universitas Kadiri. Jurnal Ekonika Volume 1 Nomor 2 September 2016.
- Ayub, Mohammad E. 1996. Manajemen Masjid: Petunjuk Praktis Bagi Para Pengurus, Yogyakarta: Gema Insani Press.
- Bastian, Indra. 2007. Akuntansi Yayasan dan Lembaga Publik. Jakarta: Erlangga
- Eman Suherman, Manajemen Masjid: Kiat Sukses Meningkatkan Kualitas SDM Melalui Optimalisasi Kegiatan Umat Berbasis Pendidikan Berkualitas Unggul, (Bandung: Penerbit Alfabeta, 2012), hlm. 61.
- Hanafi. 2015. Akuntabilitas dan Pengelolaan Keuangan di Masjid Melalui Pendekatan Fenomenologi (Study Empiris Pada Masjid Nurusy Syifa Surakarta. Skripsi.fakultas Ekonomi Dan Bisnis Universitas Muhamaddiyah Surakarta.
- Hidayat, Nur. 2018. Akuntansi Masjid. Bandung: IAI Wilayah Jawa barat. -----2010. PSAK 45 Pelaporan Entitas Nirlaba. Jakarta : IAI
- Kadri, Khaerul Shaleh Putra. 2017. Penyusunan Laporan Keuangan Masjid Sesuai dengan PSAK 45 Pada Masjid Raya Al Munawwaroh Menggunakan Aplikasi Komputer Mircosoft Exceel. Skripsi Jurusan Akuntansi Politeknik Negeri Padang.
- Kemenag. Data Masjid. diperoleh 23 agustus 2018, dari <https://bimasislam.kemenag.go.id/infomasjid/masjid>. KudusKab. Kudus Dalam Angka 2015. diperoleh 23 Agustus 2018 dari <https://www.kuduskab.go.id/arsip/pdf/kda2015.pdf>.
- Mustofa, Budiman. 2007. Manajemen Masjid. Surakarta: Ziyad Visi Media.
- Pawar, M. (2014) Social and Community Development Practice. New Delhi: SAGE Publications.
- Untoro, Wisnu. 2010. "Kepublikan sebagai Pemoderasi Pengaruh Perencanaan Scrategik pada Kinerja Organisasional". Disertasi. Yogyakarta: Universitas Gadjah Mada
- Vincent II, J. W. (Jack) (2009) "Community development practice," in Rhonda, P. dan Pittman,R. H. (ed.) An Introduction to Community Development. New York: Routledge, hal. 58-74.
- Yusuf, Al Haryono, 2012. Dasar Dasar Akuntansi, STIE YKPN: Yogyakarta