



# Training on the Preparation of Simple Financial Statements for Mosque /Mushollah and Youth Organizations of Mosque in the Kerinjing Village

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**Abstract:** This Community Service Activity aims to train the Management (Ta'mir) and youth of mosques at the mosque in Kerinjing Village to (a) understand the importance of financial statements as a form of responsibility for the mandate they carry out, and (b) understand the importance of Standard financial statements in order to provide more macro benefits, and (c) practice compiling mosque financial statements in accordance with generally accepted regulations by utilizing information technology. The method applied is training through workshops within a certain time. The workshop will provide 3 main materials, namely: (1) understanding the importance of financial reporting in accountability, transparency and good governance; (2) training in manual preparation of mosque financial statements; and (3) training on the preparation of mosque financial statements using information technology, namely by using Microsoft Excel. After attending the workshop, it is expected that there will be a better understanding of the Management (Ta'mir) and youth of mosque on the importance of preparing mosque financial statements and at the same time having adequate competence to compile periodic financial statements, namely monthly, quarterly, semester and annually.

**Keywords:** Simple Financial Statement; Mosque; Youth of Mosques

**Abstrak:** Kegiatan Pengabdian kepada Masyarakat ini bertujuan untuk melatih Pengurus (Ta'mir) dan pemuda masjid di masjid yang ada di Desa Kerinjing untuk (a) memahami pentingnya laporan keuangan sebagai bentuk tanggung jawab atas amanah yang diembannya, dan (b) memahami pentingnya laporan keuangan standar agar dapat memberikan manfaat yang lebih makro, dan (c) praktek menyusun laporan keuangan masjid sesuai dengan ketentuan yang berlaku umum dengan memanfaatkan teknologi informasi. Metode yang diterapkan adalah pelatihan melalui bengkel dalam kurun waktu tertentu. Workshop ini akan memberikan 3 materi utama, yaitu: (1) memahami pentingnya pelaporan keuangan dalam akuntabilitas, transparansi dan tata kelola yang baik; (2) pelatihan penyusunan manual laporan keuangan masjid; dan (3) pelatihan penyusunan laporan keuangan masjid dengan menggunakan teknologi informasi yaitu dengan menggunakan Microsoft Excel. Usai mengikuti workshop, diharapkan akan ada pemahaman yang lebih baik dari Pengurus (ta'mir) dan pemuda masjid tentang pentingnya menyusun laporan keuangan masjid dan sekaligus memiliki kompetensi yang memadai untuk menyusun laporan keuangan berkala yaitu bulanan, triwulanan, semester dan tahunan.

**Kata Kunci:** Laporan Keuangan Sederhana; Masjid; Remaja Masjid

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## 1. INTRODUCTION

Indonesia is a country with the largest Muslim population in the world, with a Muslim population of 222 million people or 87% of the total population (muslimpro.com, in Fitriyah and

Bambang, 2020) ). In an era of openness and transparency, accounting statements are needed to manage an entity both on a profit and non-profit basis. One of the benefits of knowledge from accounting is that it helps management in preparing financial statements (Andarsari, 2017). Financial statements are records of financial information in a period that describe the performance of an entity. The purpose of financial statements is to provide information on the financial position, company performance and cash flow statements of an entity that are useful for users of financial statements in making decisions (Purnama, 2012).

In this era of openness and transparency, accounting reports are needed to manage an entity both on a profit and non-profit basis. One of the benefits of knowledge from accounting is that it helps management in preparing financial reports (Andarsari, 2017). However, most of the economic business actors often ignore the purpose of financial statements, arguing that preparing financial reports is costly, labor intensive and time consuming. Even though with financial statements they can develop strategies for the purpose of managing their business going forward, so that the goals they hope can be achieved. From observations in the field of many (non-profit) entities in Indonesia, most of their financial reporting is not in accordance with applicable standards, for example, mosques (Mochammad Arif Budiman & Mairijani, 2016).

Non-profit organizations are institutions that are financed by the community through donations or donations (Nariasih, Kurrohman, & Andriana, 2017). In general, mosques only record incoming and outgoing money. In addition, the mosque also does not record other assets besides the cash in the mosque, so it is difficult to know the actual financial position of the mosque, even though there are own standards that govern the preparation of non-profit financial statements such as mosques, namely PSAK 45 (Rizky & Padmono, 2013) , (Marlinah & Ibrahim, 2018).

The mosque management is expected to be able to manage the assets of the mosque as well as possible and be accountable to the congregation of the mosque and to donors, so that donors and congregants are satisfied because what they donated is not in vain and will further increase the desire of donors and congregation to set aside their income to be donated to the mosque as a provision for their afterlife (Suratman et al., 2019). However, at this time, the financial management of the mosque is still considered to have many weaknesses, such as not recording the assets owned by the mosque, so this makes it difficult to know the true financial position of the mosque. In addition, the incoming funds are mixed up in one account, so it is very likely that the funds are not on target in their distribution.

Although the main purpose of a mosque is to provide services to the people, it does not mean that the mosque has no financial purpose at all. Finance can be one of the factors that influence the development of services (Maskuro, 2020). As with other public organizations or institutions, religious organizations such as mosques are also required to be more efficient, taking into account the economic and social costs, as well as the negative impact of the activities it carries out. Thus, the practice of accounting as an instrument of accountability and transparency of mosque finance is an activity that cannot be separated in a series of management activities, whether in complete form or even in a simple scope. One form of accountability of mosque administrators to the community is manifested in the form of transparent and accountable financial reports to increase public trust (Asmaranti et al., 2018). The accountability of this mosque cannot be equated with accountability in general, because the accountability of a mosque that represents an Islamic religious organization will have other accountabilities besides accountability to the donor, namely to Allah (Kusumawardani, et al., 2019).

To foster youth, it can be done in various ways and means, one of which is through the Young Mosque Activist. It is an organization or forum for Muslim youth associations that uses the mosque as a center of activity. Young Mosque Activist is one of the best youth development alternatives. Through this organization, they get an Islamic environment and can develop creativity.

Teenagers of the mosque train its members to be faithful, knowledgeable and do good deeds in order to serve Allah subhanahu wa ta'ala to achieve His pleasure. Coaching is carried out by compiling various programs which are then followed up with various activities. Established mosque youths are usually able to work in a structured and planned manner. They compile periodic work programs and carry out various activities oriented to: Islam, mosque, youth, skills and science.

## 2. LITERATURE REVIEW

### 2.1. *Quantity And Quality Of Youth Members Of The Mosque*

A religious organization is an organization whose activities are related to a certain religion, whether it concerns issues of worship or all activities in carrying out its obligations to God related to certain religions or beliefs (Handoko & Huda, 2018). This religious organization can refer to an organization in a mosque, prayer room, church, shrine, temple, monastery, temple, or any other organization that is outside a religious organization that operates in the religious field. So that in the process of its implementation, this religious organization is managed by an institution or organization that emerges with the awareness to carry out the vision and mission in accordance with the teachings of their respective religions (Bastian, 2007).

Organization is a tool to reach the goals. Achieving goals requires serious struggle by utilizing all resources and abilities. In the struggle it takes patience without limits, only the form changes. The struggle carried out by the Muslim Mosque is within the framework of Islamic da'wah, which is the struggle to call humanity to the truth that comes from Allah subhanahu wa ta'ala. There is a struggle between the haq and the falsehood. Where it is known that truth, insha Allah, will be able to defeat evil. However, it should be remembered, that in this world organized evil also has the opportunity to defeat unorganized truth. Therefore, in the struggle against evil, it is necessary to prepare seriously and neatly, such as bunyanun marshush.

To form a solidly structured building (bunyanun marshush) requires a strong organization and management supported by adequate and quality human resources (HR). The recruitment and regeneration of members are very much needed by the youth of the mosque in increasing the quantity and quality of its members. This is done to ensure the continuity of the activities and mission of the organization in preaching Islam. The addition of members will add enthusiasm and new energy, while the availability of qualified cadres will support the success of the organizational leadership relay.

Muslim youth are the main elements of the Masjid Youth organization. Their existence and involvement in the organization can be distinguished as cadres, activists, participants and sympathizers. Management needs to increase the quantity by doing:

- a. Conducting member registration (re-registration).
- b. Enrolling new Muslim teenagers.
- c. To raise awareness for Muslim teenagers who are not yet members, so that they want to join together in a forum.

The quality improvement carried out is to increase their faith, scholarship and good deeds. This is done by carrying out the regeneration process which is carried out seriously, systematically and continuously, through the following channels: training, management, committees and activities. In the cadre process, efforts are made to cultivate Islamic values, morality, intellectuality, professionalism, morality and integrity. In order to obtain the ideal cadre of Young Masjid Activist who have a profile: Young Muslim Activist who are faithful, knowledgeable and have noble character who are able to do good deeds professionally and have a comprehensive Islamic fikrah.

### 2.2. *Relationship Between Ta'mir And Young Mosque Activist*

Ta'mir Masjid is an organization that manages all activities related to mosques, both in building, maintaining and prospering them, including efforts to develop Muslim youth around the mosque. The Ta'mir Masjid management must strive to establish the Young Mosque Activist as a forum for activities for Muslim youth. With the Young Mosque Activist, the task of coaching Muslim teenagers will be lighter. The Ta'mir Masjid Management, through the Mosque Youth Guidance Division, only needs to provide opportunities and direction for the Young Mosque Activist to grow and develop, and be able to carry out activities in accordance with Islamic values.

Young Mosque Activist are children of the Ta'mir Masjid organization (underbouw), therefore, in their activities it is necessary to align them with the activities of the Ta'mir of the Mosque, so that

there is synergy that strengthens each other. However, the Young Mosque Activist is an autonomous organization that is relatively independent in fostering its members. Young Mosque Activist can compile programs, determine organizational charts and structures and choose their own board. Therefore, the activists have the opportunity to be creative, develop their potential and abilities as well as carry out activities independently.

### *2.3. Attitudes And Behavior Of Young Mosque Activist*

As the younger generation of Muslims who inherit the mosque, the Young Mosque Activists should reflect Muslims who have an attachment to the place of worship for Muslims. His attitude and behavior are Islamic, polite and show noble character (akhlaqul karimah). His thoughts, steps and actions are inspired by Islamic values. They work and struggle to enforce Allah's sentence in order to worship in search of His pleasure. Allah subhanahu wa ta'ala is his goal, and Rasulullah becomes his role model and idol. The movements and activities are in cycles: having faith, being knowledgeable, doing good deeds and 'amar ma'ruf nahi munkar, leading to the success and happiness of fid dunya wal Akhirah.

## **3. MATERIALS AND METHODS**

The method of implementing the service that will be carried out is using the lecture, tutorial and discussion method. The systematics of the implementation of this service activity are as follows:

### 1. Step 1 (Lecture Method)

Participants are given material regarding Financial Statements for Non-Profit Organizations (Mosques)

### 2. Step 2 (Tutorial Method)

Participants were given illustrative examples of how to conduct simple financial reports for mosque administrators and youth in Kerinjing Village.

### 3. Step 3 (Discussion Method)

The training participants were given the opportunity to discuss the problems they face related to simple financial reports to the management and youth of the mosque in Kerinjing Village.

## **4. RESULTS**

The implementation of community service in Kerinjing Village, Tanjung Raja sub-district in Ogan Ilir, South Sumatra is on Thursday, November 26, 2020. The service activity was opened from the Head of Kerinjing Village, Mr. Faisal Kimi. The village head gave a speech with a statement of acceptance for the visit of the lecturers at the Faculty of Economics, Unsri to carry out community service in Kerinjing village. The Kerinjing village community gratefully accepted the knowledge and knowledge provided by the lecturers of the Faculty of Economics, Sriwijaya University. The village head also provided the necessary facilities in the context of community service activities and expressed his gratitude.

This service activity went well, the community service participants enthusiastically followed all the activities carried out by the team. This activity began by conveying knowledge to participants regarding the making of mosque financial reports. During this time the reports made by mosque administrators were in the form of cash out and cash in. A mosque is a non-profit organization that has financial reporting as described in PSAK 45.

The sources of mosque acceptance come from donations from the community and congregation in the form of infaq and alms. Meanwhile, the expenses incurred include payments for electricity and maintenance costs. Receipts and disbursements of these funds are conveyed in a simple form in the form of cash in and cash out books. The financial statements are in accordance with the Statement of Financial Accounting Standards No. 45, includes a statement of financial position at the end of the reporting period, a report on activities and cash flow statements for a reporting period, and notes to financial statements.

The application of making simple financial reports is carried out by providing simulations to all participants on how to make simple financial reports in the business world by providing examples if

you want to open a business what is needed to how to make simple reports such as income statements and balance sheets, and record all transactions. sales or purchase transactions. This community service activity begins with analyzing the situation and coordinating with the object of community service (Young Mosque Activist), which is followed by core activities which include the delivery of material regarding the Knowledge of Making Simple Financial Statements which then ends with the final activity, namely program evaluation.

Yusnaini, who is also the head of this service, delivered the material regarding the simple financial statements of the mosque.



**Figure 1.** Material Presentation by Speaker

In this service activity, material was delivered about the importance of mosques in making a simple excel-based financial report, not just in a notebook.

The community service participants were very enthusiastic in participating in this activity, because all this time the recording of financial reports was still manual, recorded in a book, not in Ms. Excel as demonstrated.



**Figure 2.** Community Service Participants

The community service activities were continued with the practice of making simple financial reports using Ms. Excel as previously demonstrated. Some of the participants were asked to make simple simple financial reports for the mosque.

OPERASIONAL KEUANGAN MASJID AL-ABROR								
Bulan:								Tahun: 2020
NO	TANGGAL	KETERANGAN/URAIAN	NOTA	JUMLAH		SALDO		
				PEMASUKAN	PENGELUARAN			
1	1/1/2020	Waqaf Bpk. Ali	√	Rp	500,000		Rp 500,000	
2	1/3/2020	Hamba Allah	√	Rp	250,000		Rp 750,000	
3	1/5/2020	Beli Semen	√			Rp 200,000	Rp 550,000	
4	1/5/2020	Beli Lampu	√			Rp 100,000	Rp 450,000	
5	1/10/2020	Bayar Beban Listrik	√			Rp 250,000	Rp 200,000	
6	1/12/2020	Waqaf Ibu Mumun	√	Rp	300,000		Rp 500,000	
7	1/12/2020	Hamba Allah	√	Rp	1,000,000		Rp 1,500,000	
8	1/23/2020	Hamba Allah	√	Rp	100,000		Rp 1,600,000	
9	1/25/2020	pembelian Keramik	√			Rp 750,000	Rp 850,000	
10			√					
<b>TOTAL</b>					<b>Rp 2,150,000</b>	<b>Rp 1,300,000</b>	<b>Rp 850,000</b>	
Ketua Takmir							Kerinjing, 2020 Bendahara	

Figure 3. Example of a Simple Mosque Financial Statement

The service activity ended with a photo with the village head and community service participants.



Figure 4. Photo Session with the Head of Kerinjing Village and the Faculty of Economics UNSRI Service Team

## 5. CONCLUSION

Through training and assistance in making simple financial reports, mosque administrators in Kerinjing village can understand and are expected to practice simple accounting records for every transaction that occurs which is supported by adequate transaction evidence in the form of printed serial numbers so that the accountability of mosque financial management can be accounted for and more trusted by the public.

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