

ADAM Application-Based Mosque Fund Management in Jambudipa Village, Cisarua, West Bandung

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Abstract: Community organizations were founded to accommodate aspirations and can run well and be accountable. Just as mosques are non-profit organizations managed independently and without being forced to manage the mosque. However, it must be handled professionally, namely by recording every transaction related to the flow of mosque funds as the responsibility of the mosque management to the community by implementing ISAK 335 which was ratified and started to be implemented on January 1, 2024. All non-profit organizations refer to this standard. To introduce ISAK 335: Presentation of financial reports of non-profit oriented entities, socialization, and training on the introduction of this application was carried out in this research aimed at mosque managers in Jambudipa Village, West Bandung Regency. The results show a good understanding of mosque management when preparing ISAK-based financial reports. 335 and there needs to be continuous assistance from academics to realize accountable and accountable financial management.

Keywords: ISAK 335, Socialization, Training, Application of Mosque funds

1. Research background

In the digital era that has penetrated almost all aspects of life, including religious activities, using applications to manage mosque funds is a natural step towards digitalization. The use of applications allows mosques to adapt to rapidly developing technological trends and utilize them to increase the efficiency and affordability of services to the congregation. Applications can increase transparency in the management of mosque funds by providing direct access to information about how the funds are used. This strengthens the congregation's trust in fund management and encourages more active participation in making donations.

With the mosque financial management application system, all financial processes and transactions can be carried out more efficiently and structured. The mosque financial management application system allows mosque administrators to record, organize, and manage finances better. Implementing a mosque financial management application system can also increase accountability and transparency in managing mosque finances. Mosque financial system applications can help overcome limitations in managing funds that are often faced by mosque administrators who work voluntarily. The mosque financial system application ensures that the management of mosque funds is carried out by applicable laws and regulations. Apart from that, using the mosque financial system application also makes it easier for village employees to manage village finances. In accounting for sources of income and expenditure, the village financial system application also ensures that the financial reports produced by mosque administrators or village employees are credible and appropriate. In accounting for sources of income and expenditure, users of the mosque financial system application are required to record, compile, and manage these finances well.

Mosques are established in an organization consisting of organizational structures that have their responsibilities for running the mosque, including managing mosque funds. Some started with private waqf land while others were established by specific groups. Administration and resources. Most are voluntary, there is no pressure to become a mosque leader. The mosque is the center of Islam and Muslim life, not only in worship (prayer) but also in various aspects of Muslim life, because the mosque also functions as a symbol of the existence of Islam. Mosques are now often used as centers for receiving Shodaka Zakat Infaq and have great potential to contribute

to community welfare by raising funds and creating safe conditions. (D.T. Darinda et al, 2022) ^[1]. to increase the capacity of the mosque and its management to be able to carry out its functions.

The potential for community economic empowerment based on mosques is very necessary as a driving force, this condition is based on the function of mosques not only as places of worship but also carry out socio-economic functions, so mosques have the potential to be driven into a productive economy in the context of alleviating poverty so that the quality of life of the community becomes better (R. Mursidah et al, 2021) ^[2].

Based on data from SIMAS (West Java Mosque Information System), the number of mosques in West Bandung Regency is 3261. A large number of big mosques clearly has economic potential that must be managed well.

To realize good management, one way is through preparing financial reports which are prepared based on appropriate financial accounting standards. Mosques are social and religious institutions that do not have the aim of making a profit. However, in reality, based on research conducted by N. Nurfaiah, et al (2021) ^[3] there are several obstacles to realizing good or accountable financial management, namely:

1. The financial manager of the mosque fund cannot predict the monthly needs of each division.
2. Each division does not yet understand the importance of financial management.

Based on this research, problems or obstacles also occur in several mosques in the Cisarua District, West Bandung Regency, especially Jami mosques in the Jambudipa Village area. Based on the results of interviews with partners, namely Mr. H. Ustad Ceceng as Chair of the Jambudipa Village Ulama Council, problems were found related to the management of mosque funds, namely that recording the management of mosque funds was still done manually and simply.

Using applications allows mosques to adapt to rapidly developing technological trends and utilize them to increase the efficiency and affordability of services to the congregation. The application allows easy and fast access to financial transactions, including religious donations.

Applications can increase transparency in the management of mosque funds by giving congregants direct access to information about how the funds are used. This strengthens the congregation's trust in fund management and encourages more active participation in making donations.

2. Identify the Problem

Based on the background of the problem, the problems can be identified as follows:

1. Recording transactions that occur in mosques is still simple and does not use proper accounts.
2. Human resources managing mosque finances do not have a sufficient understanding of the proper and correct financial reporting process under ISAK 335.
3. Mosque fund managers have not been able to account for their financial and non-financial activities in a clear, detailed, and transparent manner to people who have interests.

3. Literature Review

According to Hernandez (2008) in R. Jefri (2018) ^[4] Stewardship is an attitude and behavior that places the long-term interests of a group above personal goals that serve one's interests. This means the extent to which organizational actors are responsible for the impact of organizational activities on stakeholders. This theory holds that responsibility for organizational activities is held by organizational actors to convey and be honest with people who have an interest in the organization. (Donaldson & Davis, 1991, p. 61) ^[5] assumes that stewardship theory is a strong relationship between satisfaction and organizational success. Organizational success describes maximizing the utility of the principal and management groups. Maximizing group utility will ultimately maximize the interests of individuals in the organizational group.

This theory is in line with accountability. The increasing pressure on an entity, both non-profit and commercial organizations, in each of its activities results in an increasing need for accountability standards, that accountability is needed for stakeholders so they can monitor developments and realize good governance.

Stewardship theory has been applied to accounting research in public sector organizations such as government and other non-profit organizations. Management of mosque funds through the preparation of good financial reports will have a very good impact on the lives of the surrounding community. This is under the research and results of community service that have been carried out by many previous researchers, such as the results of research and community service carried out by H. Karimah and A. Baehaqi ^[6], Khairaturrahmi and R. Ibrahim ^[7], N. Nurfaizah and Z.I. Shlihah ^[3], and R. Tahuayo, et.al ^[8]

A non-profit organization is an organization that does not aim to generate profit or profits but rather focuses on social and environmental goals (Effendy et al., 2019, p. 293) ^[9]. Meanwhile, Atufah (2018; p. 116) ^[10] Non-profit organizations or non-profit businesses aim to serve several stakeholder groups, whose members are broader than stockholders. Stakeholders include the board of trustees, managers, officers or employees, creditors, suppliers, consumers, and the surrounding community.

According to available sources, (S. Supiandi, et al 2022) ^[11] managing mosque and village funds can be faced with various challenges. One of the main challenges is ensuring efficient and appropriate financial management. This challenge arises because mosque administrators and village officials who often manage funds may lack expertise in financial management.

According to N. Islamiyah, 2019 ^[12], Their voluntary work and lack of professional skills can cause limitations in financial budgeting, payment procedures, and the credibility of financial reports. To overcome these challenges and ensure good financial management in mosques and villages, implementing a financial management application system is very important. Financial management application systems can provide various benefits, such as:

- a) Improved tracking of income sources: With a financial management application system, mosque administrators and village officials can accurately track various sources of income received by the mosque or village. This includes donations, grants, and other forms of funding.
- b) Improved budgeting and allocation: Financial management application systems enable better budgeting and allocation of funds. Mosque administrators and village officials can easily create budgets, allocate funds to various activities or projects, and track the use of funds.
- c) Simplified payment processes: Financial management application systems simplify the payment process, ensuring that transactions are recorded accurately and efficiently.
- d) Enhanced financial reporting: The financial management application system gives mosque administrators and village officials the ability to produce comprehensive and accurate financial reports.

These reports can be created easily by entering data into the system, reducing reliance on paper-based reporting and minimizing the potential for error. By implementing a financial management application system, mosque administrators and village officials can manage finances effectively without deviating from applicable regulations. This not only promotes transparency and accountability but also ensures that funds are used effectively and efficiently. Good financial management of mosques and villages is very important to maintain transparency, accountability, and efficient use of funds.

4. Implementation

4.1 Implementation Method

The solution to the problems faced by partners, in this case the Cisarua District Mosque Management, West Bandung Regency, is as follows:

Table 1. Problem Solving Framework

| No | Problem | Problem Solution |
|----|--|--|
| 1 | Recording transactions that occur in mosques in the Jambudipa Village area is still simple and does not use the mosque fund application. | Introducing a simple note-taking application for mosques. |
| 2 | Human resources managing mosque funds do not yet have sufficient understanding regarding the use of technology to facilitate the management of mosque funds. | Socialization regarding the implementation of mosque fund management based on the mosque fund application. |

Source: interview results (Data processed in 2024)

4.2 Implementation Evaluation

Evaluation of the implementation of community service is carried out to determine the benefits or results of implementing previously planned programs. Evaluation is carried out by comparing the partner's condition before the program is implemented and the partner's condition after the program is implemented. The detailed evaluation plan can be seen in the table below:

Table 2. Implementation Evaluation

| Activities | Indicators | Criteria | Instruments |
|---|---|---|---|
| Socialization of the introduction of ADAM application-based mosque fund management. | Partners' understanding of ADAM application-based mosque fund management. | Increased understanding of ADAM's application-based mosque fund management. | <ol style="list-style-type: none"> 1. Observation 2. Interview/questionnaire 3. Application for mosque funds |

5. Implementation and Results of activities

5.1 Implementation of Activities

This community service activity was carried out through an ADAM application-based Mosque Fund Management Training program (Mosque Fund Application) for mosque managers, especially for those who handle mosque finances, attended by mosque fund managers in Jambudipa Village, Cisarua District, Cisarua District, West Bandung Regency as many as 12 people.

Implementation on October 4, 2024, offline at the Arrasy Mosque, Puri Melia Garden Complex, Jalan Colonel Masturi, Jambudipa Village, Cisarua District, West Bandung Regency.

The implementation of this community service was covered by online media, namely the Tribune with a link <https://jabar.tribunnews.com/2024/10/04/dosen-ekonomi-unjani-beri-pendampingan-manajemen-laporan-keuangan-dkm-di-cisarua-bandung-barat>.

5.2 Activity Results

Assessment of the success of the training implementation is carried out in the form of filling out a questionnaire which is mandatory for training participants to complete. The questionnaire was distributed in two distribution sessions, namely the first session before participants received an explanation regarding material on ADAM application-based mosque fund management and after participants received material regarding ADAM application-based mosque fund management. Based on the results of distributing questionnaires to 12 participants before and after presenting material regarding ADAM application-based mosque fund management, the following

results were obtained:

Table 3. Knowledge of Participants in ADAM application-Based Mosque Fund Management Before Training

| No | Statement | Before Socialization | | |
|----|---|----------------------|-----------------|------------------|
| | | understand | Understand some | Don't Understand |
| 1 | Your current understanding of the ADAM application overview | 25% | 27% | 48% |
| 2 | Your current understanding regarding filling in mosque data in the ADAM application | 10% | 32% | 58% |
| 3 | Your current understanding regarding inputting incoming funds through zakat in the ADAM application | 10% | 28% | 62% |
| 4 | Your current understanding regarding inputting outgoing funds in the ADAM application | 9% | 46% | 45% |
| 5 | Your current understanding regarding financial reports using the ADAM application | 7% | 32% | 61% |
| | Average | 12% | 33% | 55% |

Source: Questionnaire (Data processed in 2024)

Table 3 shows the condition of the participant's level of knowledge regarding ADAM-based mosque fund management (Mosque Fund Application) before the training was carried out. It can be seen that the lack of understanding regarding the description of application-based mosque fund management is still high, namely 58% and only 25% have an overview of fund management. mosque using the application.

Training participants also had a low understanding of filling in data on the mosque fund application, namely 58%, while those who already understood filling in data on the mosque fund application were 10%. Participants' understanding of inputting mosque funds through zakat in the mosque fund application is still low, namely 10 %, and those who understand it are 62%.

Training participants have a low understanding of inputting outgoing funds using the mosque fund application, namely 45%, while 9% of participants already understand inputting outgoing funds using the mosque fund application. Participants' understanding regarding blinding of mosque financial reports using the mosque funding application is still low, namely 61%, while those who already understand it are 7%.

Based on this average achievement, it can be seen that mosque managers' understanding of using applications to manage mosque funds is still very low.

The expected goal of community activities in the form of training is to increase participants' understanding of application-based mosque fund management to make it easier for mosque managers to manage their mosque funds.

Many mosque fund managers still use manual recording which is prone to errors, and inaccuracies in recording and records are prone to be lost. With the mosque financial management application system, all financial processes and transactions can be carried out more efficiently and structured.

The mosque financial management application system allows mosque administrators to record, organize, and manage finances better. Implementing a mosque financial management application system can also increase accountability and transparency in managing mosque finances.

Mosque financial system applications can help overcome limitations in managing funds that are often faced by mosque administrators who work voluntarily.

Efforts were made to evaluate whether this training had an impact and benefits for participants, namely by distributing questionnaires again after participants received an explanation of the training material.

The condition of participants' knowledge and understanding regarding application-based mosque fund management after the training is held can be seen in the table below.

Table 4. Knowledge of Participants in ADAM application-Based Mosque Fund Management After Training

| No | Statement | After Socialization | | |
|----|---|---------------------|-----------------|------------------|
| | | understand | Understand some | Don't Understand |
| 1 | Your current understanding of the ADAM application overview | 78% | 14% | 8% |
| 2 | Your current understanding regarding filling in mosque data in the ADAM application | 75% | 20% | 5% |
| 3 | Your current understanding regarding inputting incoming funds through zakat in the ADAM application | 72% | 15% | 13% |
| 4 | Your current understanding regarding inputting outgoing funds in the ADAM application | 68% | 23% | 9% |
| 5 | Your current understanding regarding financial reports using the ADAM application | 66% | 27% | 7% |
| | Average | 72% | 20% | 8% |

Source: Questionnaire (Data processed in 2024)

Table 4 shows the condition of participants' level of understanding regarding application-based mosque fund management after training. Participants' understanding of the general description of the application of binding funds was 78%, while those who did not understand the general description of the application of mosque funds were 8%.

After the training, 75% of participants understood how to fill in mosque data using the mosque fund application, while 5% of participants did not understand how to fill in mosque data using the mosque fund application.

Participants' understanding regarding inputting incoming cash funds through zakat on the mosque fund application was 72% and only 13% of participants did not understand about inputting incoming cash funds through zakat on the mosque fund application.

Understanding of inputting outgoing funds on the mosque fund application increased from before the training to 68%, while those who did not understand inputting outgoing funds from the mosque using the mosque fund application amounted to 9%.

Participants' understanding regarding making financial reports using the mosque fund application also increased to 66% and only 7% did not understand making financial reports using the mosque fund application.

Based on the average achievement, it can be seen that the understanding of mosque fund managers regarding application-based mosque fund management has increased after the training was held, but there were still participants who did not understand, this could be due to limited time to carry out direct practice with the participants.

However, the overall goal expected from community service activities in the form of this training is to achieve increased knowledge and thinking patterns of mosque managers regarding application-based mosque fund management.

Reports on receipt of funds and use of mosque funds can be created easily by entering data into the system, reducing reliance on paper-based reporting and minimizing the potential for error. By implementing a financial management application system, managers can manage finances effectively without deviating from applicable regulations. This not only promotes transparency and accountability but also ensures that funds are used effectively and efficiently. Good financial management of mosques and villages is very important to maintain transparency, accountability, and efficient use of funds.

6. Conclusions and suggestions

6.1 Conclusion

Based on the results of the training it can be concluded that:

1. There is a good understanding from the participants or mosque fund managers or mosque administrators professionally through managing mosque funds based on the Mosque Fund Application (ADAM), especially regarding the general description of the mosque fund application, filling in data, and inputting cash incoming funds in the Mosque Fund Application (ADAM).), but there is still an understanding that needs to be improved by mosque fund managers, especially understanding related to inputting outgoing funds and preparing financial reports through the Mosque Fund Application (ADAM).
2. Based on the results of the training, it shows that mosques represented by mosque fund managers still need continuous assistance from academics to use the Mosque Fund Application (ADAM).

6.2 Suggestion

The author suggests that continuous assistance from academics is needed to use the Mosque Fund Application (ADAM) so that recording mosque funds is more practical and precise as a means of improving the quality of presenting financial reports to be more accountable.

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