

## FINANCIAL ACCOUNTING INFORMATION SYSTEM ANALYSIS OF NURUL HUDA MOSQUE, SOUTH PONTIANAK

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### ABSTRACT

This study aims to analyze the implementation of a financial accounting information system in Masjid Nurul Huda, South Pontianak. As a non-profit entity, mosques hold a crucial role in social and religious activities. Therefore, transparency and accountability in financial management are essential to maintaining public trust and meeting the expectations of the congregation. This research adopts a qualitative approach using the phenomenological method to gain an in-depth understanding of the experiences of mosque administrators in managing finances. Data was collected through a series of in-depth interviews, participatory observation involving direct observation of financial management processes, and documentation analysis including financial reports and related records. The research results highlight that Masjid Nurul Huda has adopted an Accounting Information System (AIS) in line with ISAK 35 standards. This implementation aims to improve efficiency and accuracy in financial recording, while minimizing the potential for errors and data loss. AIS assists the mosque in fulfilling its reporting obligations to the congregation and related parties, thereby increasing the level of public trust in mosque fund management. Despite a decrease in total revenue over the last three years, the mosque has been able to maintain a positive financial balance, which demonstrates efficiency in managing expenditures.

**Keywords:** *Accounting Information System, Mosque Accountability, ISAK 35*

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### INTRODUCTION

In today's digital era this technology information has become element important in various sectors , including organization non-profit like a mosque (Salman *et al.*, 2023) . The mosque has role significant in life Muslims , no only as a place of worship but also as center Social and Education (Gunibala *et al.*, 2021) . In addition that , mosques often become point central in various activity humanity and development community , which makes it highly dependent on financial support from public through infaq , shodaqoh , and zakat (Rahman & Syahril, 2019) . Because of its nature which depends on trust public , transparency and accountability in management finance is very necessary for guard legitimacy and trust congregation (Alfaridzy, 2022) .

Management mosque finances are often done manually or semi- computerized, which causes various challenge like error recording, loss documents, and lack of transparency in report finance (Katama & Efriandy, 2024) . This is create need will system information accounting (AIS) which can help the mosque in record, store and report transaction finance in a way more efficient and accurate. Research previously show that implementation of SIA based on technology can increase efficiency management finance and help in compilation report appropriate finances with standard accountancy such as ISAK 35 (Octaviana & Triyanto, 2023) .

However, in reality, the implementation of SIA in mosques in Indonesia, including in Pontianak, is still limited. Nurul Huda Mosque, South Pontianak, as one of the active mosques in activity social and religious, facing challenge similar. Management his finances moment This Still dominated by methods conventional, which is risky hinder accountability and transparency ( Gunibala *et al.*, 2021) . In context this, the implementation system information effective accounting become urgent solution for support recording income like donations, zakat, and shodaqoh, as well as expenditure operational in a way organized.

Study previously has show that system information designed accounting for mosques, such as SIMAS (System Information Mosque Accounting), has help some of the largest mosques in Indonesia are increasing efficiency finance they. Because of this this, the goal from study This is for investigate implementation of SIA at the Nurul Huda Mosque in South Pontianak, including its implications and challenges, as well as give recommendation for increase transparency and stability mosque finances according to with ISAK 35 standard.\

Implementation System Information Accounting (AIS) at the Nurul Huda Mosque in South Pontianak has become important things for ensure that mosque finances can managed with good and transparent. As places of worship that accept donation from congregation, important for mosques to own organized system for record, track, and report all transaction financial matters that occur. With the existence of SIA, it is hoped management mosque finances can become more efficient and accurate , as well as fulfil standard applicable accounting .

Besides that , the implementation of SIA can also help in avoid potential misuse of funds and minimizing risk lost or fraud in management mosque finances (Rahman & Syahril, 2019) . With existence computerized system, recording process transaction finance can done in a way automatic and more easy monitored. This will also be make it easier mosque administrators in compile report transparent and accurate finances for delivered to congregation and parties related others. With Thus, SIA becomes one of the important efforts in increase accountability mosque finances according to with ISAK 35 standard. System Information Accounting (AIS) is one of the effective solutions for overcome potential misuse of funds and minimizing risk lost or fraud in management mosque finances.

## **I. METHODS AND MATERIALS**

### **A. Method Study**

Study This use approach qualitative with method phenomenology for understand in a way deep experience and practice management financial management at the Nurul Huda Mosque in South Pontianak. Method This chosen for dig the meaning behind the experiences of the mosque administrators concerned implementation system information accountancy (Damin & Mustaqim, 2021) . Research location was held at the Nurul Huda Mosque on Jl. Perdana, South Pontianak, which was chosen Because his role as center activity religious and social in the city said. Subject study involving mosque treasurer, chairman administrators and donors remains. The mosque

treasurer is responsible answer on recording and reporting finance, while chairman administrator manage activity organization in a way overall. Donors still involved for understand perception they to accountability report mosque finance.

Research data collected through interview in-depth, observation participatory, and documentation. Semi- structured interviews done for dig information related method recording finance , challenges faced, and implementation technology (Kamalia & Pujiarti, 2021) . Observation done with observe direct activity operational recording income and expenses, while documentation used for analyzing secondary data from report finance, cash book, and archives others. The data obtained analyzed through steps data reduction, data presentation, and data extraction conclusion. Information important filtered and arranged in a way narrative for describe condition management finance in a way actual. Researchers act as instrument main with support guidelines interviews and guides observation use guard consistency during the research process.

### **B. Understanding System Information Accountancy**

System Information Accounting (AIS) is something designed system for collect, store, manage and present information finance in a way effective and efficient. SIA helps accounting professionals in do tasks they with more easy and fast. Goal SIA's main objective is ensure that information finance served with accurate and precise time for taking decision business as well as help in take notes transaction finance, compiling report finance, and take the right decision based on information available finances.

### **C. Function System Information Accountancy**

According to (Rahayuningsih, 2023) all existing data in system information accountancy useful for interest organization. As for the function system information accountancy as following:

1. Gather transactions and other data for entered to in system
2. Processing transaction data
3. Save the data to be used for future needs
4. Produce information used to create reports, or for other needs
5. As base in taking decision
6. Keep the whole process so that information generated accurate and can trusted

#### **D. Understanding Accountancy Mosque Finance**

Accountancy Mosque finance is a process of recording and reporting transaction mosque finances according to with standard applicable accounting. Accounting and reporting finance functioning for give accountability administrator Because accountancy Can inform continuity life organization. Then report finance expected give information useful sustainability so that give description related objective That can achieved or Already realized (Irnofadila, 2023) .

#### **E. Understanding Transparency and Accountability in Mosque Finance**

Transparency in management mosque finances are all activity financial must expressed in a way clear to stakeholders such as congregation. Transparency in management finance is very necessary for the management to congregation, because congregation have right for know mosque cash flow, while administrator have obligation for convey mosque cash flow.

Accountability involve accountability on every financial transactions carried out by parties mosque management. Accountability cover all mosque administrators who work the same in operate all activities and including manage mosque finances. Accountability finance is report financial statements presented regulation applicable laws and regulations covers receipt, storage and disbursement of money by agencies government and accountability finance own three component that is integrity finance, disclosure final obedience to regulation government (Akhreza & Wahidahwati, 2020) .

#### **F. Understanding Management of Mosque Funds According to Sharia**

Management of mosque funds according to Sharia involves principles Islam such as zakat, infaq, shodaqoh, and waqf. All source Power must managed in accordance with Sharia law so that it can increase welfare people Islam as well as guard the integrity of the religious institution. This covers aspect transparency and accountability as part from charity pious. According to (Latifah & Abdullah, 2023) Sharia principles in managing mosque funds, namely :

1. No There is practice flower or usury in management mosque finances.

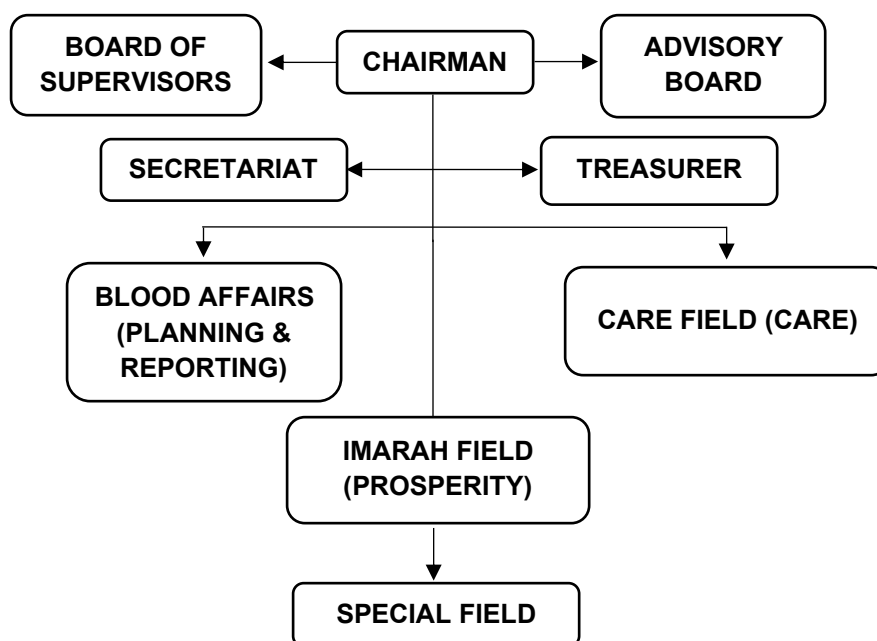
2. All activity financial must expressed in a way clear to stakeholders such as congregation.
3. Make effective budget for ensure sustainability mosque operations.
4. The existence of a Sharia Supervisory Board for monitor performance finances to suit with Sharia principles.

## II. Results and Discussion

The Nurul Huda Mosque in South Pontianak is the construction of the mosque began in 2012, previously this mosque is a prayer room. The journey from a surau to a larger mosque large and structured This reflect growth community and needs will place of worship. Nurul Mosque Huda own structure designed organization with Good for support management activity religious and social. The chairman of the Mosque Prosperity Council (DKM) is led by Junaidi H. Abdul Jabar as guarantor answer on all mosque activities.

**Table 1.**

### ORGANIZATIONAL STRUCTURE OF THE MANAGEMENT OF THE NURUL HUDA MOSQUE



System flow information Accounting for incoming and outgoing cash, cash in accepted from box mosque charity or donation direct from the congregation is managed by the treasurer general that is Mr. H. Buyung Syafarudin.

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The incoming money received from zakat, infaq and alms special through the Zakat Collection Unit (UPZ) managed by the head of the UPZ, namely pack Usaman and the UPZ Treasurer are pack Farihin. Special funds for needs service death and ambulance are managed by the chairman pack Jamiri and treasurer pack Farihin. Contribution or grant help government, regular donors, or organization others are managed by the head of the mosque, namely father Junaidi H. Abdul Jabar and treasurer Mr. H. Buyung Syafarudin. Cash inflow activity assembly or donation special for activity religious managed by the chairman assembly taklim Mrs. Ery N Arummanix, S. I. Kom. donation for development or mosque maintenance is managed by the section planning and development that is Mr. HM Yamani, SH as coordination treasurer. Then from That treasurer general Mr. H. Buyung Syafarudin responsible answer on the main fund of the Nurul Huda Mosque. Treasurer of UPZ and Qurban father Farihin as zakat and qurban fund manager. Treasurer Fardhu kifayah and ambulance that is father Farihin as service fund manager social. And the chairman of the mosque, Mr. Junaidi H. Abdul Jabar as supervisor main finance.

While the money is out for expenditure mosque operations such as cost electricity, water, cleanliness and maintenance of the mosque are managed by the treasurer general Mr. H. Buyung Syafarudin with agreement chairman of the mosque, sir Junaidin H. Abdul Jabar. UPZ and Qurban Funds distributed for zakat recipients, fees organization sacrifice or help social others are managed by the UPZ and Qurban treasurer father Farihin together the head of UPZ, namely Mr. Usman. Funds are obligatory kifayah and ambulance for cost maintenance corpse, operational ambulance, or help family sorrow managed by the treasurer obligatory kifayah Sir Farihin with the chairman Fardhu kifayah father Jamiri. Activity funds Religious and Educational costs religious study, assembly religious study, charity orphan, or other Islamic education activities chaired by each chairman sexy like chairman assembly Muslimah mother's study group Ery N Arummanix, S. I.Kom for activity Woman while Head of Education Mr. H. Casnadi, S.Pd. for Educational activities. Funds for the construction and maintenance of mosques are used for renovation, repair facility or project mosque development is managed by the section planning and development Mr. HM Yamani, SH with coordination treasurer.

The Mosque Youth Fund is used for activity youth, such as training, preaching, or special events managed by the chairman Youth of Mr. Muhammad Satria Mosque with treasurer namely Mrs. Nadia. In manage expenditure routine at the mosque, namely treasurer General H. Buyung Syafarudin. Managing zakat and qurban expenditure treasurer of UPZ and Qurban that is father Farihin. Managing social funds and services corpse treasurer Fardhu Kifayah and Ambulance, namely father Farihin. Supervisor finance chairman of the mosque, sir Junaidi H. Abdul Jabar. And who is responsible answer on expenditure specifically in their respective fields, namely chairman related fields.

Management Nurul Huda Mosque's finances show interesting thing in income and expenses during three year final that is 2022-2024. In operational cash receipts originating from from infaq, shodaqoh, and donations other recorded increase in a way significant every year. Expenditure for activity religious and social are also recorded increase along with improvement reception finance. This is show that management mosque finances are carried out with good and transparent, and supported by participation active congregation in give donation for activity religious and social management report finance at Nurul Huda Mosque presents report information financials as of December 31 from 2022-2024 in the form of report operational containing information balance The initial cash of the Nurul Huda Mosque was Rp. 29,892,900.00 in 2022, Rp. 32,850.00 in 2023, and Rp. 16,430,100.00 in 2024. Total income was Rp. 254,668,500.00 in 2022, Rp. 210,449,850.00 in 2023, and Rp. 214,603,500.00 in 2024. Total expenses were Rp. 254,635,650.00 in 2022, Rp. 194,019,750.00 in 2023, and Rp. 205,670,700.00 in 2024.

Besides that, report finance also includes information about expenditure for activities religious and social activities carried out by the Nurul Huda Mosque, such as development prayer room, assistance to public not enough capable, and activities preaching. During period said, Nurul Huda Mosque was successful raise funds from various sources, including donation congregation, zakat funds, and results from activities fundraising. All information This important for ensure transparency and accountability in management mosque finances as well as for ensure that the funds managed used in a way efficient and effective in accordance with goals that have been set (Sumarni *et al.*, 2023) .

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This also helps build trust congregation and community to management mosque finances. Through transparent and clear reporting is expected can motivating more many people to contribute and participate as well as in activities religious and social activities carried out by the Nurul Huda Mosque. With Thus, the mosque can Keep going grow and provide more benefits big for public around.

As one of the effort for increase transparency and accountability, mosques can also involving congregation in the management process finance. With involving congregation, it is hoped can creating a sense of ownership and responsibility answer together in guard mosque finances. In addition that, through participation active congregation, can created strong synergy between mosque administrators and congregation in reach objective along with Thus, management mosque finances will the more directed and sustainable, as well as give more benefits wide for all over Muslims worship at the Nurul Huda Mosque.

**Table 2.**  
**RECAPITULATION OF THE BUDGET CALCULATION OF THE NURUL  
HUDA MOSQUE'S FINANCIAL REVENUE AND EXPENDITURE IN 2024**

No.	DESCRIPTION	REALIZATION		
		YEAR 2022 Rp	YEAR 2023 Rp	YEAR 2024 Rp
	RECEPTION			
1.	Remainder more calculation budget year Then	29,892,900.00	32,850.00	16,430,100.00
2.	Alms Friday	81,610,500.00	79,183,000.00	79,612,000.00
3.	Charity box weekly	44,281,000.00	36,523,000.00	37,829,000.00
4.	Charity box at the mosque	48,631,000.00	50,743,000.00	58,999,000.00
5.	Alms from the Servant of God	37,420,500.00	30,210,000.00	11,750,000.00
6.	Amaliah Box in Shop, Home Food and other Business Entities	5,159,000.00	5,117,000.00	3,235,400.00
7.	Other Receipts	1,202,700.00	1,146,000.00	-
8.	Alms Eid al-Fitr Fitri	3,400,000.00	3,545,000.00	3,080,000.00
9.	Takbir Keliling	-	1,434,000.00	-
10.	Alms Eid al-Fitr Adha	3,070,000.00	2,516,000.00	3,668,000.00
11.	Zakat Mal	-	-	-
12.	Grant from Government Province and /or City of Pontianak	-	-	-
Amount Reception		254,668,500.00	210,449,850.00	214,603,500.00



No.	EXPENDITURE			
1.	Worship Activities	48,152,000.00	39,913,000.00	43,088,000.00
2.	Activity religious studies	8,400,000.00	13,150,000.00	14,000,000.00
3.	PHBI Activities	19,900,000.00	18,204,000.00	17,452,000.00
4.	Educational Activities	5,810,000.00	14,300,000.00	13,135,000.00
5.	Secretariat	55,204,400.00	51,188,050.00	50,116,865.00
6.	Shopping Goods	20,997,700.00	8,381,500.00	24,119,485.00
7.	Shopping Maintenance	18,885,500.00	10,009,700.00	40,759,350.00
8.	Development Expenditure	75,496,050.00	33,623,500.00	-
9.	Procurement of Mobility Facilities	-	-	-
10.	Social activities	2,500,000.00	5,250,000.00	3,000,000.00
<b>Amount Expenditure</b>		<b>254,635,650.00</b>	<b>194,019,750.00</b>	<b>205,670,700.00</b>
<b>Remainder more / balance</b>		<b>32,850.00</b>	<b>16,430,100.00</b>	<b>8,932,800.00</b>

Source: Report Finances of the Nurul Huda Mosque in South Pontianak

From the data above, it can be seen that expenditure the biggest is for shopping development amounting to Rp. 75,496,050.00, followed by shopping maintenance amounting to Rp. 40,759,350.00. Although so, there is remainder more or balance amounting to Rp. 8,932,800.00 which shows that expenditure Still in controlled limits. Report The finances of the Nurul Huda Mosque in South Pontianak show good management in expenditure and management finance in a way overall. This is show that the mosque administrators have do management finance with good and efficient, so that capable produce remainder more than enough significant with existence remainder more said, the mosque can allocate funds for needs other things needed. Besides that, transparency in report finance also provides belief to congregation and community that the funds collected used with accurate and responsible answer. With Thus, the Nurul Huda Mosque in South Pontianak can Keep going grow and provide service best to people.

All This No let go from role active mosque administrators in ensure transparency and accountability in management finance. With existence principle honesty and integrity in operate task, the mosque is able interesting more Lots donors who believe that donation they will utilized as good as maybe. As center of worship that becomes place for strengthen faith people, important for the Nurul Huda Mosque in South Pontianak to still is at in the right path and provide good role model for all over Muslims in the surrounding area. Management mosque finance is very important for guard transparency and accountability, especially in receiving funds from congregation through

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infaq, shodaqoh, and zakat. In effort for increase efficiency and accuracy in recording finance, Nurul Huda Mosque has apply System Information Appropriate Accounting (AIS) with ISAK 35 standards. The implementation of ISAK 35 provides framework clear work for compilation report transparent and accountable finances Accountable. System Information Accounting (AIS) can help mosque administrators in take notes all transaction finance in a way automatic and structured, so that reduce risk error recording and loss documents, things this also allows administrator for compile report more finances accurate and precise time, and make it easier in conduct internal audits.

With The implementation of ISAK 35 helps mosques in fulfil obligation reporting to congregation and parties related others, so that increase public trust in mosque fund management. Structure organization and implementation of ISAK 35 at the Nurul Huda Mosque, South Pontianak step strategic in increase accountability and transparency in management finance. With Thus, the mosque does not only functioning as a place of worship but also as an institution can trusted in public fund management effective and efficient. This is Of course will give great benefits for the mosque in term long, because can guard connection Good with congregation and community around. With existence transparency and accountability in management finance, mosques can also minimize potential misuse of funds and increasing trust public to management mosque finances. So, the Nurul Huda Mosque in South Pontianak can become example for other mosques in apply practice management good and responsible finances answer.

### **III. CONCLUSION**

Implementation system management transparent and accountable finances will give impact significant positive for mosques. Besides that, practice management good finances will also strengthen connection between the mosque and congregation and community around. Therefore that's important for the Nurul Huda Mosque in South Pontianak to Keep going maintain and improve practice management good finances use reach greater purpose big in give service best for people and society. This will help build the trust and credibility of the mosque in the eyes of public as well as increase participation in activity religious and social activities organized by the mosque.

With existence management transparent finances, mosques can also more easy for get support and donations from the congregation and donors. With Thus, the Nurul Huda Mosque in South Pontianak will the more develop and be able give more benefits wide for all over people and the surrounding community.

Study This confirm that implementation System Information Transparent and accountable accounting (AIS) give impact positive for mosques, both in tighten connection with congregation and reduce risk misuse of funds. Structure well-organized organization with Good as well as implementation of ISAK 35 becomes runway main in management mosque finances. Therefore that, other mosques can making the Nurul Huda Mosque an internal model apply practice management transparent and responsible finance answer, which in the end can increase trust public and maintain

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sustainability finance. Study more carry on can done for identify factors that influence success implementation of SIA in mosques, as well as study effectiveness various training models for mosque administrators. In addition that, study comparative between the mosques that have been implementing SIA and those who have not can give outlook more in about benefit as well as challenges that arise in use technology for management mosque finances.

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