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### The Implementation of Web-Based Financial Statements Application in Islamic Education Foundations

RB. Iwan Noor Suhasto<sup>1)</sup>, Shinta Noor Anggraeny<sup>2)</sup> and Dewi Kirowati<sup>3)</sup>

<sup>1,2,3)</sup> Politeknik Negeri Madiun

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Corresponding author:

RB. Iwan Noor Suhasto

E-mail:

[abubilly@pnm.ac.id](mailto:abubilly@pnm.ac.id)

#### ABSTRACT

Islamic Education Foundation is a non-profit entity consisting of MA, MTs, Vocational Schools, Foundations, and Islamic Boarding Schools. This study aims for a web application that can be used in the financial data processing of the Al-Mujaddadiyyah Islamic Education Foundation replacing manually. The application is designed using the waterfall development method. The application was tested on several browsers and tested by the foundation consisting of the chairman of the foundation, the MTs admin, the MA admin, and the SMK admin. This application makes it easy in the process of reporting financial statements. The features contained in the application include administration management, donations, financial reports, student data, and employee data. Financial statements are divided into statements of financial position, activity reports, and cash flow statements.

#### INTRODUCTION

The industrial revolution 4.0 was marked by the extraordinary development of technology and information. In this era, the terms artificial intelligent, robotics, internet of things, etc. are often heard. Information technology is very influential in the industrial era 4.0 because in the industrial era 4.0 relies on information technology in all fields, from economy, education, health, government, non-profit organizations and others. Because information technology makes it very easy for humans to produce, process data and disseminate information. So that information technology in this era is very fast development. The development of information technology so that human labor can turn into machine power.

Apart from the speed, the engine power is also guaranteed to be more accurate and successful at work.

The development of information technology also affects non-profit organizations, namely Islamic boarding schools. Currently, the development of Islamic boarding schools in Indonesia is very rapid, which quantitatively in the last ten years the number of Islamic boarding schools has continued to increase and the development of Islamic boarding schools in a quality manner can be seen from various aspects, namely institutional status, guidance system, implementation of educational programs, expansion of the field of work, flexibility in the field. science, diversification of economic enterprises, cooperation networks,

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and others. The diversity of developments that produce various expressions of Islamic boarding schools in the life of the nation and state.

The development of Islamic boarding schools is increasingly rapid, therefore, along with the extraordinary development of digital technology, it is time for Islamic boarding schools in the era of industrial revolution 4.0 in managing boarding schools, especially in the financial management of Islamic boarding schools, they must use sophisticated technology. The rapid development of digital technology has become a signal of the era of automation, which means that the role of technology has begun to shift the work that is usually carried out by humans, so in the era of the industrial revolution 4.0, it has also made it easier for companies and non-profit organizations to build accounting information systems. For this reason, in line with the issuance of Islamic boarding school accounting guidelines which were effectively used in May 2018, it is time for the boarding school to prepare financial reports consisting of financial position reports, activity reports, cash flow reports, and notes on financial reports using application stones to make it easier. The Islamic education foundation in monitoring and controlling financial reports. Islamic boarding school financial reports are presented based on records in a daily cash book describing the receipts and expenses made by the Islamic boarding school signed by the financial manager and the head of the boarding school. The financial statements presented are the result of recapitulation from the daily cash book which is recorded for each transaction.

Actually, the managers of the boarding school all make financial reports, but there are still many who do not understand the Islamic boarding school foundation accounting guidelines and have not used applications in compiling financial reports. This can be seen in the research conducted by Dharmawan Fajar (2019) which shows that the implementation of the Sango application makes it very easy to prepare financial reports for Islamic boarding schools.

Based on the above background, the researcher made a problem formulation, namely how to design a website-based financial report preparation application at Islamic boarding schools.

According to Kustiyaningsih, et al. (2011: 4) states that the web is one of the services obtained by computer users connected to the internet with hypertext facilities to display data in the form of text, images, sound, animation, and other multimedia data. Meanwhile, according to Raharjo (2016: 37), web applications are applications that are stored and executed in a web server environment. With a web application,

the page that appears on the web browser screen can be dynamic, depending on the data value or parameter entered by the user. In conclusion, a web application is an application that resides on a web server that can display data in the form of text, images, sound, animation, and other data.

According to IAI (2018: 5) the Islamic boarding school is an Islamic education institution with a boarding or boarding system, where the kyai is the central figure, the mosque is the center of the activity that animates it, and the teaching of Islam under the guidance of kyai which is followed by students as its main activity.

SAK ETAP is a financial accounting standard that was approved by the Financial Accounting Standards Board on May 19, 2009. SAK ETAP is applied for the preparation of financial statements starting on or after January 1, 2011. SAK ETAP is based on the fact that the assets managed by the Islamic Boarding Schools are relatively large in value. Where most of the Islamic boarding school's assets are permanent *wakaf* in the form of land.

The Financial Accounting Standards used as a reference in the preparation of Islamic Boarding School Accounting Guidelines are SAK ETAP. Then IAI issued Islamic Boarding School Accounting Guidelines to facilitate the preparation of Islamic boarding school financial reports. The Islamic Boarding School Accounting Guidelines were ratified in May 2018. These guidelines are applied only to Islamic boarding schools that have legal foundations, where there has been a separation of wealth between the boarding school and the owner of the foundation.

According to IAI (2018: 1) The preparation of Islamic Boarding School Accounting Guidelines is part of an effort to empower the economy of Islamic boarding schools so that Islamic boarding schools are able to compile financial reports based on generally accepted financial accounting standards in Indonesia. According to IAI (2018: 7) The objectives of the financial statements prepared and presented by the boarding school foundation are:

- a. Provide information about financial position, performance, cash flow and other information that is useful for users of financial statements in order to make economic decisions.
- b. The form of accountability of the board of boarding schools foundation for the use of the resources entrusted to him.

## MATERIALS AND METHODS

According to IAI (2018: 9) the financial position report provides information about the assets, liabilities and net assets of the boarding school foundation, as well as the relationship

between these elements at a certain time, namely:

- Assets are presented based on their characteristics and classified into current assets and non-current assets
- Liabilities are presented in order of maturity and classified into current liabilities and long-term liabilities

**Table 1.**  
**Financial Position Report**

The Islamic Boarding School XXX		
Financial Position Report		
As of 29 Dzulhijjah 1401 dan 1400		
	1401	1400
<b>ASSET</b>		
<b>Current assets</b>		
Cash and cash equivalents	x	x
Interest receivable	x	x
Inventory	x	x
Prepaid expenses	x	x
Other current assets	x	x
Total Current Assets	xxx	xxx
<b>Non-Current Assets</b>		
Investments in other entities	x	x
Investment property	x	x
Fixed assets	x	x
Intangible asset	x	x
Other non-current assets	x	x
Total Non-current Assets	xxx	xxx
<b>Total assets</b>	<b>xxx</b>	<b>xxx</b>
<b>LIABILITIES</b>		
<b>Short-term liabilities</b>		
Advance received income	x	x
Short-term debt	x	x
Other short-term liabilities	x	x
Total	xxx	xxx
<b>Long-term Liabilities</b>		
Long-term debt	x	x
Liability for employee benefits	x	x
Other long-term liabilities	x	x
Total Long-term Liabilities	xxx	xxx
<b>Total Liabilities</b>	<b>xxx</b>	<b>xxx</b>
<b>NET ASSETS</b>		
Unrestricted net asset	x	x
Temporary binding net assets	x	x
Permanently bound net assets	x	x
<b>Total Net Assets</b>	<b>xxx</b>	<b>xxx</b>
<b>Total Liabilities and Net Assets</b>	<b>xxx</b>	<b>xxx</b>

According to IAI (2018: 10) Activity reports provide information about the financial performance of Islamic boarding schools during a certain reporting period. Activity reports provide information about the effects of transactions and other events that change the amount and nature of net assets, the relationships between transactions and other events, and how resources are used in the implementation of various programs or services.

**Table 2.**  
**Activity Report**

The Islamic Boarding School XXX		
Laporan Aktivitas		
As of 29 Dzulhijjah 1401 dan 1400		
	1401	1400
<b>CHANGES TO UNBURNED NET ASSETS</b>		
<b>Unrestricted Income</b>		
Contribution of students	x	x
Founder and board grants	x	x
Binding net assets that expire restrictions	x	x
Other income	x	x
Total	xxx	xxx
<b>Unrestricted Load</b>		
Educational load	x	x
Consumption and accommodation expenses	x	x
General and administrative expenses	x	x
Total	xxx	xxx
<b>Increase (decrease)</b>	<b>xxx</b>	<b>xxx</b>
<b>Beginning balance</b>	<b>xxx</b>	<b>xxx</b>
<b>Ending balance</b>	<b>xxx</b>	<b>xxx</b>
<b>TEMPORARY BLOCKED NET ASSET CHANGES</b>		
Program A		
Income	x	x
Load	(x)	(x)
Surplus	x	x
Temporary binding net assets which expire the restrictions	(x)	(x)
Program B		
Income	x	x
Load	(x)	(x)
Surplus	x	x
Fixed temporary net assets which expire restrictions	x	x
<b>Increase (decrease)</b>	<b>xxx</b>	<b>xxx</b>
<b>Beginning balance</b>	<b>xxx</b>	<b>xxx</b>
<b>Ending balance</b>	<b>xxx</b>	<b>xxx</b>
<b>PERMANENTLY BLOCKED NET ASSET CHANGES</b>		
Waqf money	x	x
Waqf movable assets other than money	x	x
Property waqf is immovable	x	x

The net results of the management and development of waqf	x	x
Allocation of the results of management and development of waqf	(x)	(x)
<b>Increase (decrease)</b>	<b>xxx</b>	<b>xxx</b>
<b>Beginning balance</b>	<b>xxx</b>	<b>xxx</b>
<b>Ending balance</b>	<b>xxx</b>	<b>xxx</b>
<b>Net Assets at The Beginning of The Year</b>	<b>xxx</b>	<b>xxx</b>
<b>Net Assets at The End of The Year</b>	<b>xxx</b>	<b>xxx</b>

According to IAI (2018: 10) the cash flow statement provides information about cash receipts and disbursements from Islamic boarding schools foundations during a certain reporting period. The cash flows from operations are presented using the indirect method. Information about cash flows is useful for users of financial statements as a basis for assessing the ability of Islamic boarding schools to generate cash and cash equivalents and assessing the need for the use of these cash flows.

**Table 3.**  
**Cash Flow Report**

<b>The Islamic Boarding School XXX</b>		
<b>Laporan Arus Kas</b>		
<b>As of 29 Dzulhijjah 1401 dan 1400</b>		
	1401	1400
<b>OPERATING CASH FLOWS</b>		
<b>Reconcile changes in net assets to net cash</b>		
Change in net assets	x	x
Adjustments:		
Depreciation	x	x
Increase in trade receivables	x	x
Increase in inventory	x	x
Decrease in prepaid expenses	x	x
The increase in income is received in advance	x	x
<b>Total net cash received from operating activities</b>	<b>xxx</b>	<b>xxx</b>
<b>INVESTMENT CASH FLOWS</b>		
Purchase of non-current assets	x	x
Investment sale	x	x
<b>The net cash amount removed from investing activities</b>	<b>xxx</b>	<b>xxx</b>
<b>FUNDING CASH FLOWS</b>		
Long-term debt payments	x	x
<b>Total net cash removed from financing activities</b>	<b>xxx</b>	<b>xxx</b>
<b>Increase (decrease)</b>	<b>xxx</b>	<b>xxx</b>
<b>Beginning balance</b>	<b>xxx</b>	<b>xxx</b>
<b>Ending balance</b>	<b>xxx</b>	<b>xxx</b>

In the process of designing the application, researchers used a design and development method, namely the Waterfall model. Waterfall is a systematic and sequential information system development method, meaning that each stage in this method is carried out sequentially and continuously.

According to Irwansyah (2012: 16) in Rusmawan (2019: 90), the explanation of the stages of the Waterfall model is as follows:

- 1) System design (System Engineering)  
System design is very necessary, because software is usually part of a larger system. Making a software can be started by looking and looking for what is needed by the system. From these system requirements will be applied into the software that is made.

- 2) Software Requirements Analysis (Software Requirements Analysis)

To understand the basis of the program to be made, an analyst must know the scope of information, the functions required, the performance capabilities to be produced and the software user interface design.

- 3) Design

Software design is a gradual process that focuses on four important parts, namely data structure, software architecture, detailed procedures, and user interface characteristics.

- 4) Encoding

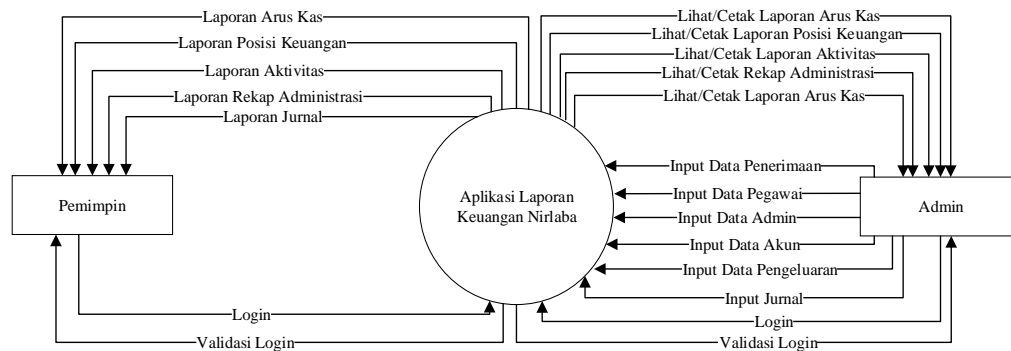
Software coding is the process of writing a program language so that the software can be run by machines.

- 5) Testing

This process tests the program code that has been created by focusing on the inside of the software. The goal is to ensure that all statements have been tested and also ensure that the input used will produce the appropriate output.

The application is designed by compiling a Data Flow Diagram (DFD) then followed by an Entity Relationship Diagram (ERD). The following are the stages of preparing DFD in the financial report application at the AI- Islamic Education Foundation

The database is all data stored in a computer system which is an organizational resource (Raymond McLeod & George Schell, 2001 in Sutanta 2011). Meanwhile, Enterprise (2015: 6) states that the database is a system that functions to store and process data sets. The conclusion of the author, the database is the data of a company or organization that is stored in the system with the aim of being reusable.



**Figure1.**  
**DFD Context**

## RESULTS AND DISCUSSION

The activity report page displays the process of increasing or decreasing Net Assets, where the nominal value is generated from the Income transaction and reduced by Expenses. Admin can sort reports by date as desired.

Tanggal Awal	Tanggal Akhir	Tipe
01/01/2019	12/31/2019	Y. R. R.
<b>ASSET</b>		
<b>Asset Lancar</b>		
Pendapatan Sumbangan		Rp. 11.260.000
Pendapatan Administrasi RTs		Rp. 111.400.000
Pendapatan Administrasi RTs		Rp. 130.000.000
Pendapatan Lunas Kegiatan		Rp. 4.260.000
Pendapatan Administrasi Pondok		Rp. 51.600.000
Pendapatan Administrasi SPP		Rp. 164.700.000
Pengeluaran		Rp. 1.400.000

**Figure 2.**  
**The Activity Report Interface**

Net Assets are divided into three, namely Unrestricted Net Assets, Temporarily Bound Net Assets, and Permanently Bound Net Assets. Here's a further explanation:

- 1) Unrestricted Net Assets are the accumulated income and expenses of non-binding Islamic boarding school foundation. In the report, independent income consists of income from donations, administration, activity fees, and sales. Meanwhile, non-binding expenses include building maintenance expenses, asset depreciation expense, cost of goods sold, and other expenses.
- 2) Temporarily Bound Net Assets are resourcing whose usage restrictions are maintained for a certain period. In the report presented Temporarily Bound Net Assets include BSM revenue and BOS revenue. Meanwhile, temporary bound expenses include salary expenses, electricity expenses, equipment expenses,

consumption expenses, and transportation expenses.

- 3) Permanently Bound Net Assets are resourcing whose usage restrictions are permanently maintained. In the report presented, there are no accounts that are included in Permanently Bound Net Assets. This is because the company does not record any waqf, inheritance, or endowment transactions.

On the statement of financial position page, information about assets, liabilities, net assets will be presented. The statement of financial position is divided into Assets and Liabilities and Net Assets, where total assets must equal total Liabilities and Net Assets. There is a date form to sort reports by date according to what the admin wants. The page also provides a print button to print the report.

The cash flow statement page presents information about cash receipts and payments in a period. The final total presented on the cash flow statement is the same as the final amount in the foundation cash.

Tanggal Awal	Tanggal Akhir	Tipe
01/01/2019	12/31/2019	Y. R. R.
<b>ASSET</b>		
<b>Asset Lancar</b>		
Kas		Rp. 400.000.000
Piutang		Rp. 10.000.000
Persediaan		Rp. 13.400.000
Persediaan		Rp. 3.970.000
<b>Asset Tetap</b>		
Tanah		Rp. 700.000.000
Bangunan		Rp. 440.000.000
Peralatan		Rp. 140.000.000
Perbaikan		Rp. 100.000.000

**Figure 3.**  
**The Financial Report Position Interface**

The cash flow statement page presents information about cash receipts and payments in a period. The final total presented on the cash flow statement is the same as the final amount in the foundation cash.

The screenshot shows a web application interface for YPI Al-Muaddadiyah. On the left is a dark sidebar menu with icons for Home, Master, Item, Transaksi, Jurnal, Buku Besar, Laporan, and other sections. The main area is titled 'Laporan Arus Kas' (Cash Flow Report). It has filters for 'Tanggal Awal' (Start Date) set to 01/01/2019 and 'Tanggal Akhir' (End Date) set to 31/12/2019, with a 'Tampilkan' (Show) button. Below the filters is a table with the following data:

Saluran Operasi	
Pendapatan Sumbangan	Rp. 11,20
Pendapatan Administrasi MTs	Rp. 131,80
Pendapatan Administrasi MA	Rp. 130,00
Pendapatan Lurah Reguler	Rp. 4,20
Pendapatan Administrasi Pondok	Rp. 51,50
Pendapatan Administrasi SMP	Rp. 154,70
Pendapatan BOS	Rp. 34,10
Pendapatan BOS MA	Rp. 100,00
Pendapatan BOS MTs	Rp. 100,00
Pendapatan BOS SMK	Rp. 140,00

**Figure 4.**  
**The Cash Flow Report Interface**

## CONCLUSIONS AND SUGGESTION

Based on the results of research conducted at Islamic Education Foundation, it can be concluded as follows:

1. Islamic boarding school is a non-profit entity. These institutions usually consist of MA, MTs, SMK, foundations, and Islamic boarding schools.
2. The application for website-based financial statements at this Islamic boarding school was developed using the waterfall development method. The features contained in this application include: a) managing administration at MTs, MA, boarding school, and SMK; b) managing transaction data; c) managing financial reports; d) managing student data; e) managing employee data; f) manage donation data.

The suggestions given by the author based on the research that has been done are as follows:

1. The author suggests that the Islamic boarding school Foundation prepare financial reports based on the Islamic Boarding School Accounting Guidelines as a reference.
2. This application still has many shortcomings; it is hoped that the next researchers can develop and complement the existing deficiencies

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