

# **Preparation of Cash Accounting Guidelines and Cash Accounting Standard Operating Procedures for Masjid An-Nur Bekasi Utara**

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## **Abstract**

This study aims to analyze how the cash management process is carried out by the Masjid An-Nur. In addition, this study also aims to develop proposed cash accounting guidelines and cash accounting standard operating procedures for Masjid An-Nur Bekasi Utara. This study takes Masjid An-Nur as the object of study. Masjid An-Nur is a mosque located in North Bekasi District. This study uses a development research approach by adopting three phases of the ADDIE model.

This study uses primary data and secondary data to prove the research results. The primary data used are the results of interviews with the DKM of the Masjid An-Nur, while secondary data are documents related to the Masjid An-Nur. The data analysis method is carried out using the simultaneous analysis technique proposed by Miles Huberman which consists of data collection, data reduction, data display, and conclusion drawing and verification.

The results of this study indicate that the Masjid An-Nur Bekasi Utara does not yet have Cash Accounting Guidelines and Cash Standard Operating Procedures, so researchers provide draft guidelines and standard operating procedures for cash inflow and outflow activities. The implication of this research is that the design can be a long-term reference for the management of the An-Nur Mosque in managing finances in a more organized, transparent and accountable manner, and minimizing the risk of errors. As a recommendation, the Masjid An-Nur is expected to implement the guidelines and standard operating procedures that have been made to increase congregational trust in the transparency and accountability.

**Keyword:** ADDIE; Cash Accounting; Guidelines; Standard Operating Procedures;

## 1. Introduction

Non-profit organizations are typically founded with a social goal to give services or benefits to the community or specific groups in areas such as education, health, the environment, and other charity causes. Non-profit organizations differ from corporate in that the goal of corporate organizations is to maximize profit, where as non-profit organizations have non-commercial goals while respecting the cause of profit (Siahaan et al., 2023).

Mosque is a good example of a non-profit organization. Mosques are thought to be the heart of worship in Islam, as well as a hub for religious, social, and educational activity among the local Muslims. In general, mosques use the funding they receive to support a variety of social and religious activities, such as helping the needy, arranging religious education programs, and providing a place of prayer for Muslims in the community.

Cash is the most liquid current asset in any firm, including mosque financial management. Cash covers both cash and monetary equivalents, such as balances in bank accounts via digital payment systems. Cash receipts from mosques might include congregational donations as well as donations from various other activities.

Standard Operating Procedure (SOP) is a collection of work arrangements that take the shape of systematic and controlled processes. SOPs are critical in accounting records because they serve to provide financial security, transparency, and efficiency of organizational operational activities (Istiqomah et al., 2023).

Accounting records in mosques are often simple and do not adhere to the norms or procedures used in other non-profit institutions or organizations. According to Syafina (2023), 15 mosques in North Sumatra continue to employ a single-entry accounting recording system without journaling. Another study conducted by Sobari and Abdillah (2023) revealed that one of the mosques in Bandung City only kept basic financial records. In addition, Widiyanto and Widiyanti (2023) investigation revealed that a mosque in Tegal Regency merely documented income and costs without any account grouping.

On the other hand, the QRIS (Quick Response Code Indonesian Standard) counterfeiting case involving 38 mosques has raised serious concerns. As reported by BBC Indonesia in 2023, persons illegally attached phony QR codes. As a result, donations intended for the mosque's account were transferred to the individuals' personal accounts.

Therefore, Masjid An-Nur must have clear Accounting Guidelines and Standard Operating Procedures (SOP). Guidelines and SOPs are required by the Masjid An-Nur to identify the flow of cash transactions and disbursements and to help organize the Masjid An-Nur accounting recording process into a more structured format.

## **2. Literature Review**

### **2.1 Non-Profit Organization**

Non-profit organization is one that primarily supports public affairs for no profit or commercial reason (Hartoko, 2021). Non-profit organizations get resources through donated activities and do not seek a return on the monies supplied. Mosque is a place of prayer for Muslims and one of the public spaces where Islamic spiritual principles are fostered; it is an example of a non-profit organization (Yolanda, 2021). The mosque is a non-profit organization that is important to the community because the vast majority of mosques are created via community. As a result, the mosque's management must be accountable and transparent.

### **2.2 Accounting for Non-Profit Organization**

Accounting, according to the American Institute of Certified Public Accountants (AICPA), is the art of recording, classifying, and summarizing monetary measures, transactions, and events that are generally financial in nature, as well as interpreting the outcomes (Rahmi, 2021). Accounting is commonly defined as the art of recording financial information in order to identify, measure, and report it for use in decision making.

### **2.3 Standard Operating Procedures**

Standard Operating Procedures (SOP) are instructions that a company uses to guarantee that its operational operations operate smoothly (Ikhlah et al., 2023). SOP's are a handbook that comprises a defined sequence of procedures in everyday operations related to a work process, such as assignments, responsible parties, approvals, required papers, and additional supporting material. Standard Operating Procedures serve to streamline the process of carrying out work methodically (Irfania & Tjahjawi, 2022). In the framework of a non-profit organization, namely a mosque, the SOP makes work more structured and understandable, as well as aids in the resolution of various situations or possibilities that may arise when carrying out organizational tasks.

### **2.4 Flowchart**

Flowchart is a visual technique for analyzing and presenting the processes involved in an activity process. Flowcharts are designed to describe a process in a simple, tidy, and unambiguous manner using standard symbols. (Noija et al, 2023).

### **2.5 ADDIE Model**

The ADDIE development research paradigm consists of five phases: analysis, design, development, implementation, and evaluation (Tajuddin et al., 2022). The ADDIE model depicts a continuous development cycle that provides for continued flexibility during the development process.

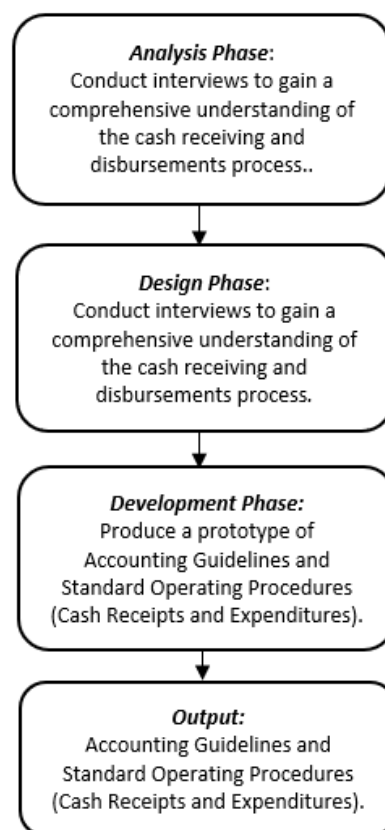
### 3. Material and Method

#### 3.1 Design Study

The research design employed in this study is the Research & Development approach. This study employs the ADDIE model, which is a method for creating, producing, and assessing products. This study only uses three stages of the ADDIE model: analysis, design, and development, also in this research design, researchers will concentrate on elements of cash in flows and cash out flows.

#### 3.2 Data Analysis

Data analysis technique is a process of systematically searching and compiling data gathered from interviews and documentation by simplifying research data, and then presenting the data to form conclusions (Wijaya, 2020). This study used a qualitative data analysis technique suggested by Miles and Huberman. This analysis technique involves three simultaneous analyses: data reduction, data display, and deriving conclusions and verification (Purwohedi, 2022).



**Figure 1.** Research Model

#### **4. Result**

Masjid An-Nur is a non-profit organization hence donations are the primary source of revenue. The infaq entry form is the paperwork used for cash receipts through the charity box. The takmir of the An-Nur Mosque calculates the charity box, after which the minutes form and the amount of money are examined by the Treasurer, maintained as an archive, and submitted to the Chairman of the DKM. In addition to receipts through charity boxes, the An-Nur Mosque implements a cash receipt system through bank transfers and a cash receipt system through QRIS to adapt to technological advancements and digitalization in financial transactions in the modern era, with the goal of improving the efficiency and security of funds management.

There are several cash expenditure items at the An-Nur Mosque, namely Ubudiyah cost, Operational costs, and Fixed costs. Ubudiyah costs are costs incurred routinely by the DKM Masjid An-Nur for the purposes of Friday prayers and kajian ba'da subuh every week. Then Operational costs are costs incurred routinely by the DKM Masjid An-Nur for the operational needs of the mosque every month, these costs include the purchase of mineral water, cleaning tools, air conditioning freon costs, etc. And fixed costs are costs incurred by the DKM Masjid An-Nur for the fixed operational needs of the mosque every month incurred by the DKM Masjid An-Nur for electricity payments and mosque takmir salary.

#### **5. Discussion**

##### **5.1 Cash Accounting Guidelines**

Researchers have developed cash accounting guidelines for the An-Nur Mosque that adhere to relevant accounting standards, specifically SAK ETAP and ISAK 335. They also recommend the format of the Cash Flow Statement and the Comprehensive Income Statement, as these two reports provide a comprehensive picture of the An-Nur Mosque's cash receipts and costs. The guidelines are listed below:

#### **CASH ACCOUNTING GUIDELINES MASJID AN-NUR BEKASI UTARA**

##### **A. Objective**

The objective of this accounting guideline is to establish the principles of recognition, measurement, presentation, and disclosure of cash receipts and disbursements in the preparation of Financial Statements of Non-Profit Oriented Entities that refer to Accounting Standards Interpretations (ISAK) and other regulations, as well as guidelines for the implementation of accounting and financial processes of Non-Profit Organizations (Mosque).

##### **B. Reference**

Accounting standards and regulations that must be applied include:

- 1) Standar Akuntansi Keuangan: Entitas Tanpa Akuntabilitas Publik (SAK ETAP).
- 2) ISAK 335 tentang: "Penyajian Laporan Keuangan Entitas Berorientasi Nonlaba".

### **C. Scope**

This accounting rule governs the accounting treatment of Masjid An-Nur cash inflows and cash outflows.

### **D. Cash Inflows**

#### 1) Definition

Cash Receipts or in the context of non-profit organizations known as Donations are gross inflows arising from the normal activities of An-Nur Mosque during an accounting period in the form of income that results in an increase in the financial balance of the Mosque.

#### 2) Recognition

Recognition of cash receipts “Donations” at the An-Nur Mosque is recognized when there is an inflow of cash from donations of Charity Boxes, Transfers, and QRIS whose value can be measured reliably.

#### 3) Measurement

Measurement “Donation” cash receipts obtained by the An-Nur Mosque are measured at the fair value of the compensation received or receivable.

#### 4) Presentation

Presentation “Donations” cash receipts are presented by Masjid An-Nur in the Statement of Comprehensive Income in the respective accounting period as required by ISAK 335 on Presentation of Financial Statements of Not-for-Profit Entities.

#### 5) Disclosure

In relation to donations obtained in the current period, Masjid An-Nur must disclose the following in the Notes to the Financial Statements (CALK):

- a) An-Nur Mosque discloses details of donors and the amount of donations.
- b) An-Nur Mosque discloses other matters relating to the donation.

### **E. Cash Outflows**

#### 1) Definition

Ubudiyah fees are costs incurred routinely by the An-Nur Mosque for the purposes of ba'da shubuh / maghrib studies and Friday prayers every week.

Operational Costs are costs incurred routinely by the An-Nur Mosque for the operational needs of the mosque every month. This cost includes the purchase of mineral water, purchase of cleaning tools, AC freon costs, etc.

Routine Costs are fixed costs incurred by the An-Nur Mosque every month, these costs include electricity costs and salary costs for mosque officers, namely the imam and marbot.

#### 2) Recognition

Costs at the An-Nur Mosque are recognized when there is a cash outflow for ubudiyah costs, operational costs, and routine costs and can be measured reliably.

#### 3) Measurement

The costs incurred by the An-Nur Mosque are measured at fair value.

4) Presentation

Expenses are presented by Masjid An-Nur in the Statement of Comprehensive Income in the relevant accounting period as required by ISAK 335 concerning Presentation of Financial Statements of Not-for-Profit Entities.

5) Disclosure

In relation to costs incurred in the current period, Masjid An-Nur must disclose the following in the Notes to the Financial Statements, namely:

- a) An-Nur Mosque discloses details of the amount of ubudiyah expenses, operational expenses, and routine expenses.
- b) An-Nur Mosque attaches evidence of the amount of ubudiyah fees, operational costs, and routine costs.
- c) An-Nur Mosque discloses other matters

**F. Net Assets**

Net Assets at the An-Nur Mosque are grouped based on two things, namely:

1) Net Assets Without Restrictions

Net Assets that do not have restrictions on the use of the An-Nur Mosque donor on these assets.

2) Net Assets With Restrictions

Net Assets that are restricted in use based on certain activities undertaken by the An-Nur Mosque, for example, such as donations for Prophet's Maulid activities and other Islamic holiday celebrations.

**G. Chart of Account**

The following are recommended account numbers that can be used to record cash receipts and disbursements:

1) Assets

- a) 101.01 → Cash
- b) 101.02 → Bank

2) Revenue

- a) 401.01 → Donation Income
- b) 401.02 → Others Income

3) Expenditures

- a) 501.01 → Ubudiyah Expense
- b) 501.02 → Operating Expense
- c) 502.01 → Utilities Expense
- d) 502.02 → Salary Expense
- e) 503.01 → Others Expense

## 5.2 Standard Operating Procedures

According to the findings of study interviews with informants, the North Bekasi An-Nur Mosque now lacks financial record restrictions or norms. Therefore, researchers recommend Standard Operating Procedures for cash receives and disbursements, which are as follows:

### 5.2.1 SOP's Cash Received Through Charity Box

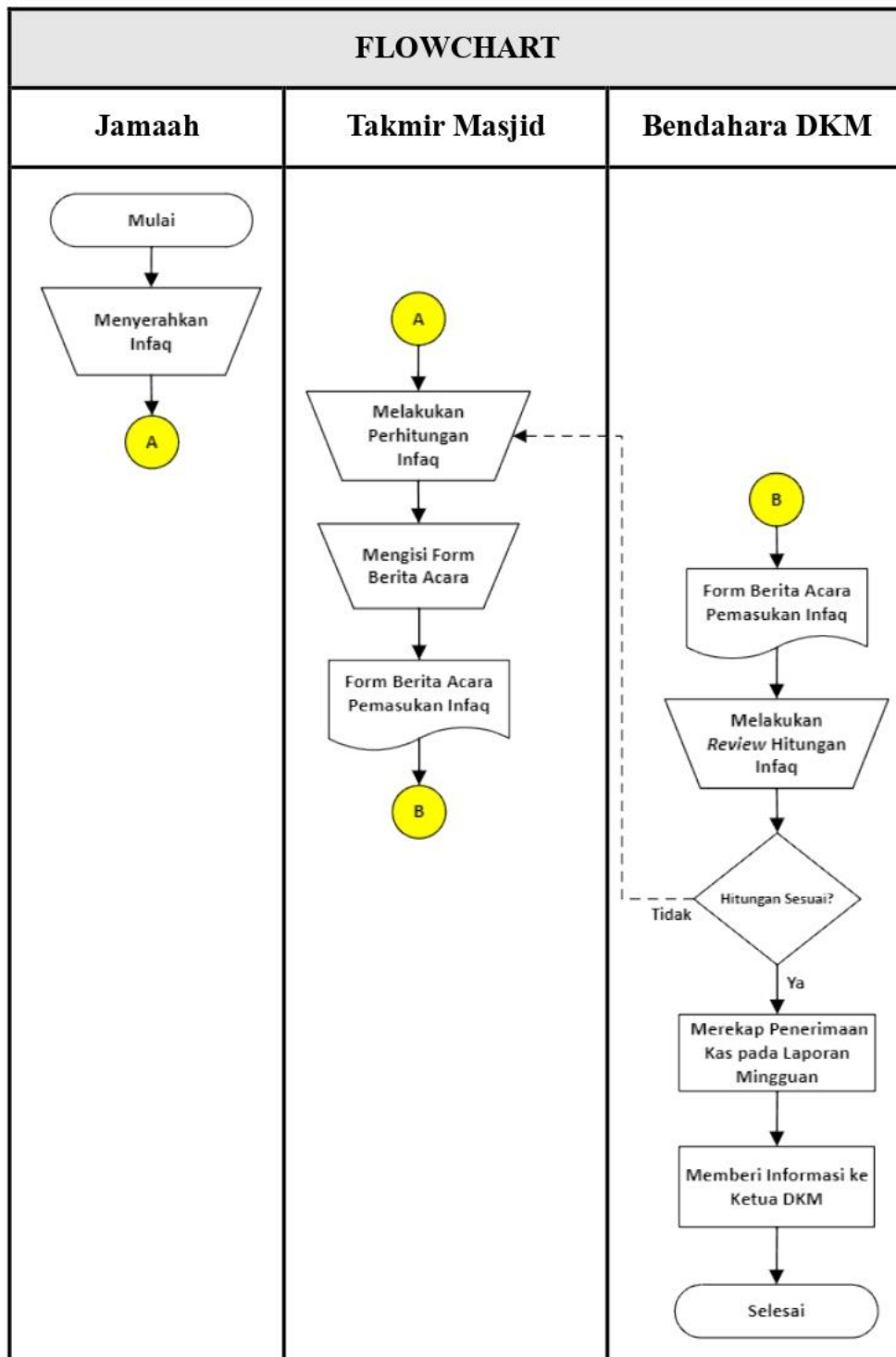
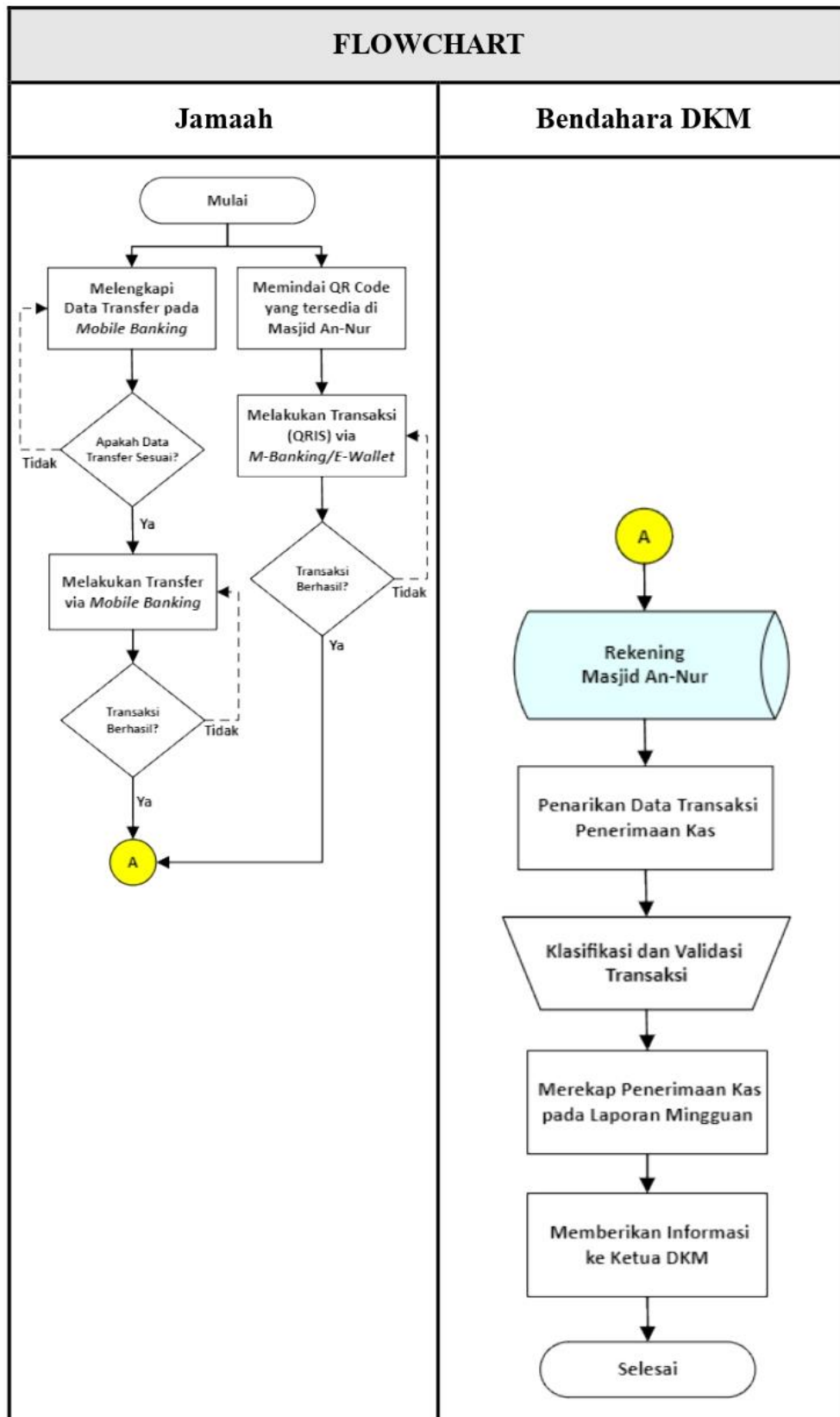


Figure 2. SOP's Cash Received Through Charity Box

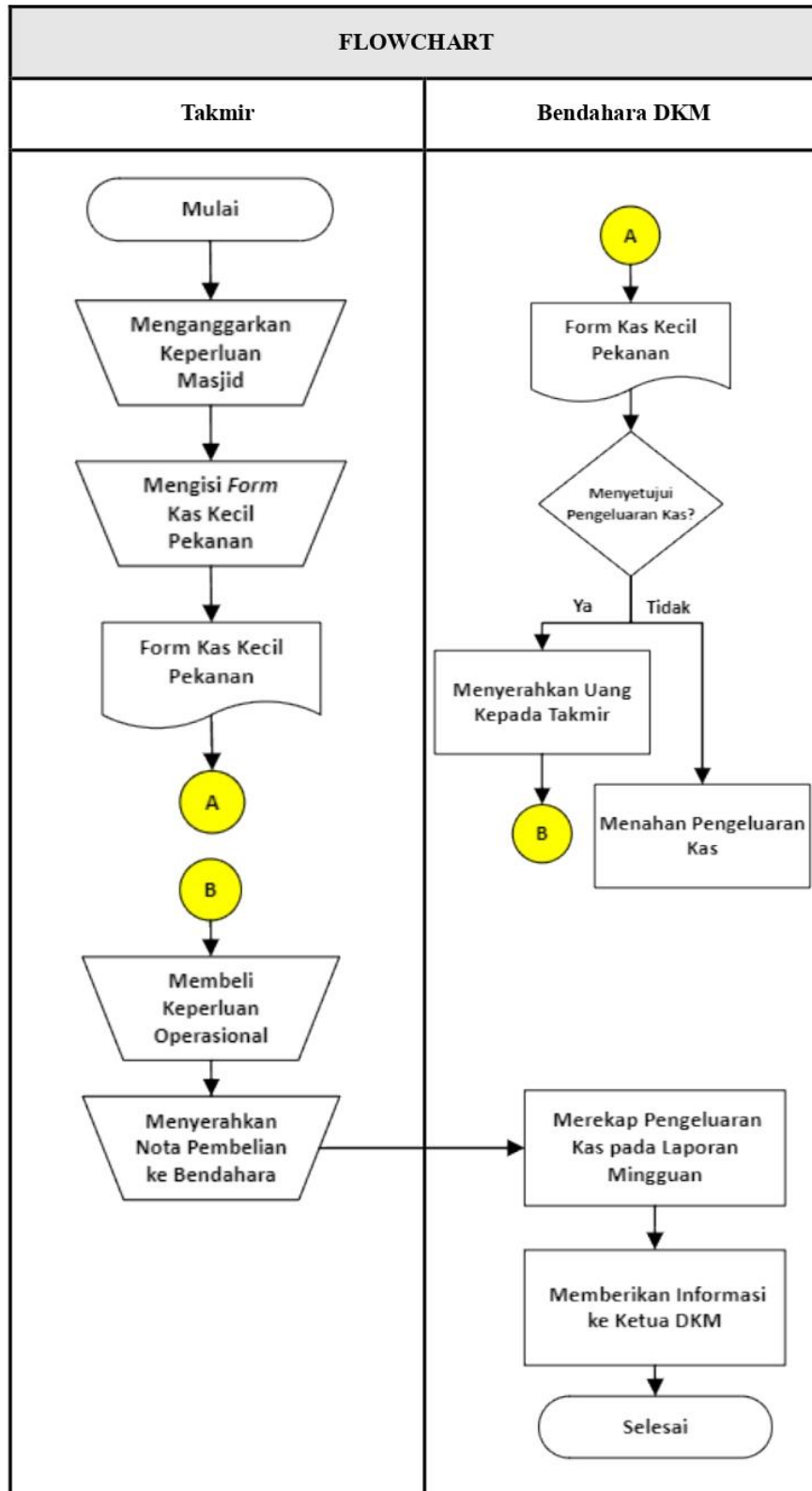


### 5.2.2 SOP's Cash Received Through Transfer and QRIS



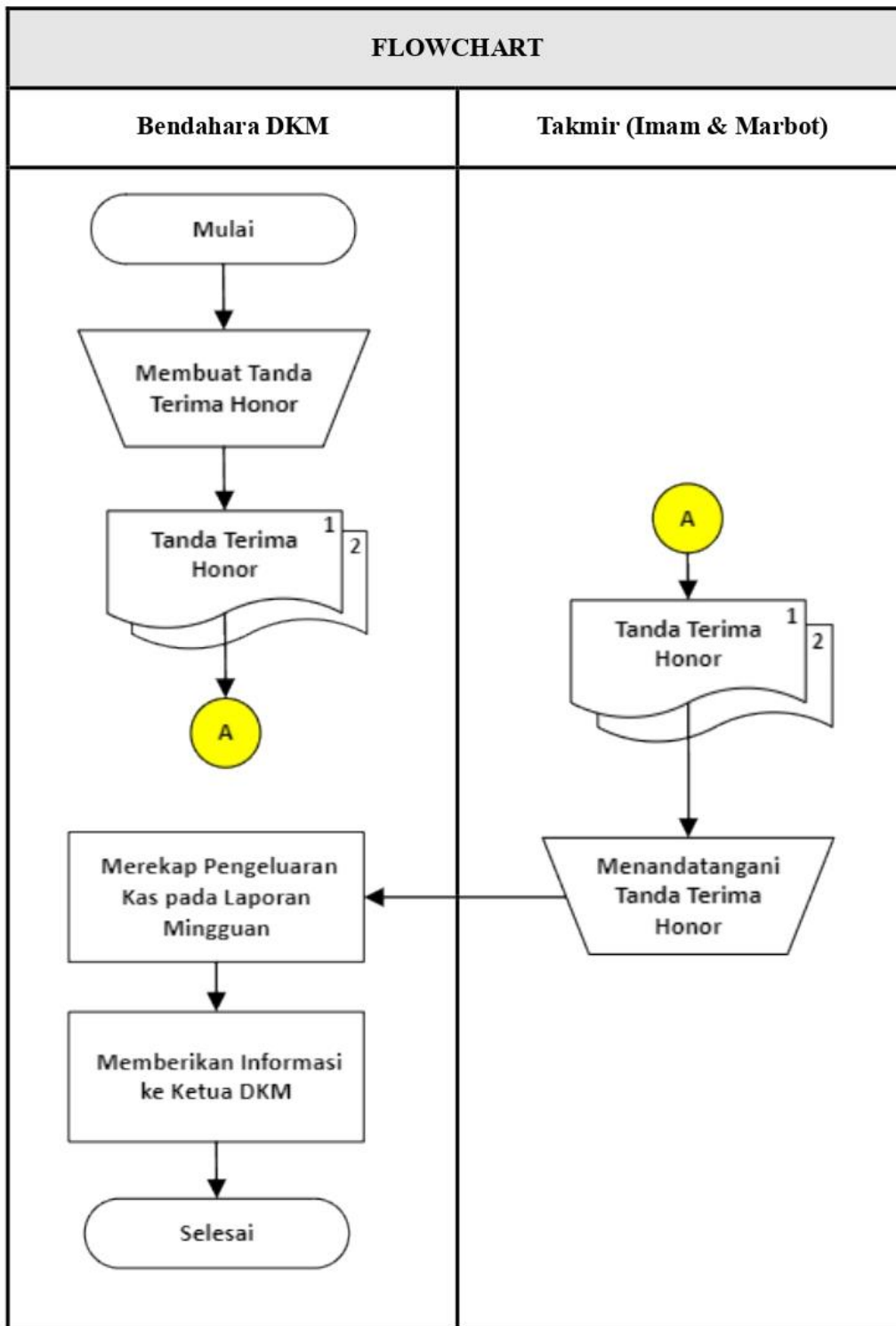
**Figure 3.** SOP's Cash Received Through Transfer and QRIS

### 5.2.3 SOP's Cash Disbursement for Operating Expense



**Figure 4.** SOP's Cash Disbursement for Operating Expense

### 5.2.4 SOP's Cash Disbursement for Salary Expense



**Figure 4.** SOP's Cash Disbursement for Salary Expense

## **6. Conclusion, Implication, and Recommendation**

### **6.1 Conclusion**

The purpose of this study is to describe the process of obtaining and storing cash, as well as to eliminate waste and standard operational procedures for accounting. As a result, the following conclusions can be drawn:

1. Masjid An-Nur is made up of members of the community who contribute through donations, transfers, and QRIS. Furthermore, Masjid An-Nur's costs is divided into three categories: religious, operational, and fixed costs, and the mosque has a single entry bookkeeping.
2. Despite the Masjid An-Nur lack of established accounting systems, researcher developed cash accounting guidelines and cash standard operating procedures to ensure that financial reporting is compliant with ISAK 335.
3. Masjid An-Nur Bekasi Utara can improve financial management transparency and accountability by introducing cash accounting principles, standard operating procedures, and regular evaluations.

### **6.2 Implication**

Based on the research that has been conducted, researchers can provide several implications which are divided into theoretical implications and practical implications as follows:

#### 1) Theoretical Implications

This research can be a source of literature for the State University of Jakarta and a basis for further researchers who will conduct research to test the effectiveness of the application of guidelines or standard operating procedures for cash accounting in non-profit organizations. In addition, this research supports the ADDIE model (Analysis, Design, Development, Implementation, and Evaluation) as one of the concepts for preparing Cash Accounting Guidelines and SOPs.

#### 2) Practical Implications

The results of this study, namely the Cash Accounting Guidelines and SOPs, can be used as a long-term reference by the An-Nur Mosque DKM management in recording and managing finances transparently.

### **6.3 Recommendation**

Based on the research that has been done, the researcher will provide recommendations for further researchers so that they can perfect and improve. The recommendations for further research are:

- 1) Further research is expected to expand the object of research not only cash receipts and disbursements, but in other accounting cycles such as fixed assets, financing, procurement, and financial reporting.
- 2) Further research is expected to continue the two stages of ADDIE that have not been carried out, namely the Implementation stage and the Evaluation stage.

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