

Design of an Accounting Information System Based on Microsoft Excel at Masjid Jami Al-Hikmah

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Abstract

This study aims to analyze the implementation of the accounting cycle and design a Microsoft Excel-based accounting information system for Masjid Jami Al-Hikmah. Masjid Jami Al-Hikmah serves as the unit of analysis in this research.

The method used in this study is the Research and Development (R&D) method, with system design guided by the Framework for the Application of System Thinking (FAST) and analysis using Performance, Information, Economy, Control, Efficiency, and Service (PIECES). Data analysis techniques included interviews, observations, documentation, and literature review.

The results of the study show that Masjid Jami Al-Hikmah has not yet implemented an accounting cycle that complies with standards and still uses a manual and non-computerized accounting information system, which can lead to several issues. Therefore, this research focuses on designing a Microsoft Excel-based accounting information system tailored to the needs of Masjid Jami Al-Hikmah. This system is expected to accelerate the transaction recording process, produce financial reports in accordance with ISAK 35, reduce operational costs, securely store financial data, improve efficiency in mosque financial management, and provide accurate and complete financial data.

Keywords: accounting information system, Microsoft Excel, system design, FAST, mosque.

1. Introduction

The rapid development of information systems has encouraged all organizations, both for-profit and non-profit, to take advantage of these systems. Such information systems can help streamline the work of an organization. Information systems make it easier to manage data more quickly, accurately, and precisely, thus generating higher-quality and more useful information for users (Rizaluddin & Evayani, 2019). A system can be optimized through the use of computers and automation processes. One form of information system is the computerized accounting information system. An accounting information system is a system consisting of several forms, records, and reports that have been processed to produce the financial information needed by a company (Lestari & Amri, 2020).

Mosques need an accounting information system to track their income and expenses accurately (Nasrullah, Wicaksono, & Taufiq, 2021). As a non-profit organization operating in the religious sector and functioning as both a fundraiser and a distributor of funds to the community, an accounting information system can assist mosques in managing their finances. The mosque also has the obligation to present accurate financial statements in accordance with financial accounting standards and to deliver these reports to the users, such as donors and the general public (K, Yuliarti, & Nastiti, 2023). In practice, however, most mosques still record financial transactions manually and have not utilized computerized information system technology. Furthermore, there is a lack of financial transparency and a general lack of awareness about presenting financial reports in accordance with ISAK 335 for the users of these reports. Most mosques only record income and expenses in a simple manner, not meeting the required standards, with some even recording them on a chalkboard (Rianto, Putri, & Hasibuan, 2021).

This is also the case at Masjid Jami Al-Hikmah. Masjid Jami Al-Hikmah is located on Karya Logam Street, Jatimulya, South Tambun, Bekasi. The mosque has been established since 1972 and is actively used for religious activities. The total monthly income of Masjid Jami Al-Hikmah can range from IDR 10,000,000 to IDR 20,000,000. The issue at Masjid Jami Al-Hikmah is that it still records income and expenditure transactions manually and not in accordance with applicable standards. A case occurred at Masjid Jami Al-Hikmah when the mosque's management changed, and during a financial report review by the new treasurer, discrepancies were found between the report and the actual amounts on physical transaction receipts. This was believed to be due to errors in calculation by the previous treasurer. Masjid Jami Al-Hikmah currently has several large plans, including comprehensive renovations, starting with building renovations, adding new facilities, and introducing new religious activities. These plans are financed through the mosque's funds. Therefore, an effective and efficient accounting system is required to manage the funds properly.

Based on this issue, it is crucial to design a computerized accounting information system. According to Rustandi & Sofyan (2021), organizations today need a computerized database information system to optimize performance and help manage data in a structured, centralized, and efficient way, thus improving productivity and operational effectiveness. One application that can help in this regard is Microsoft Excel.

Based on the background presented, this research is titled "Design of an Accounting Information System Based on Microsoft Excel at Masjid Jami Al-Hikmah".

2. Literature Review

2.1 Information System

An information system is a set of connected and structured subsystems through a combination of users, hardware, software, and databases, which then processes, adds, updates, and distributes information through telecommunication systems in daily transactions to achieve the goals of an organization or company (Purnawati et al., 2024). Meanwhile, Wallace (2021) states that an information system is a system that integrates unique and separate components to process them into information.

Based on the description, it can be concluded that an information system is a combination of connected and structured components that processes data into useful information for an organization or company. This system involves various elements such as users, hardware, software, and databases.

2.2 Accounting Information System

An accounting information system is a system designed for decision-making by collecting, recording, storing, and processing data into useful information (Romney, Steinbart, Summers, & Wood, 2021). Meanwhile, Puspitawati (2021) states that an accounting information system is a combination of systems or components, both physical and non-physical, that work together to process financial data into financial information that will be used by stakeholders in the organization for decision-making and control purposes.

Based on this description, it can be concluded that an accounting information system is a combination of systems or components that processes financial data into useful information to assist decision-making within an organization.

2.3 Mosque Entity

The word "mosque" comes from the Arabic language, derived from *sajada-yasjud-sujud-masjid*, which means a place of prostration. This prostration symbolizes various forms of worship, such as prayer, Quran recitation, and other religious activities. These acts of worship represent a Muslim's devotion to God, Allah SWT (Muzayyana, 2020). Meanwhile, Suhairi (2019) states that, conceptually, the mosque is the center of Islamic culture. The mosque has two meanings: a general meaning, where it is a place of prostration to Allah SWT, and a specific meaning, which refers to a location for worship. This specific meaning is narrowed down to the mosque as a place for congregational prayers and Friday prayers.

Based on this explanation, it can be concluded that the mosque is a place of prostration or the main place of worship for Muslims, holding both spiritual and cultural significance.

2.4 Mosque Financial Management

Financial management is a comprehensive process within an organization that includes financial planning, asset management, fund storage, and the control of company assets or funds (Jaya et al., 2023). Financial management in a mosque organization refers to the planning, management, and control of funds in accordance with Islamic principles to achieve efficiency and effectiveness in the mosque (Akbar, 2023).

2.5 Accounting Cycle of Non-Profit Organizations

The accounting cycle in non-profit organizations, including mosques, is grouped into three stages as follows (Halim, 2014):

- a. Recording Stage
- b. Summarization Stage
- c. Reporting Stage

2.6 Financial Statements of Non-Profit Organizations Based on ISAK 335

The presentation of financial statements for non-profit organizations is regulated and explained in ISAK 335, issued by the Financial Accounting Standards Board of the Indonesian Institute of Accountants (DSAK IAI). ISAK 335 states that non-profit organizations, including mosques, must prepare at least five types of financial statements, including (DSAK IAI, 2024):

- a. Statement of Financial Position
- b. Statement of Comprehensive Income
- c. Statement of Changes in Net Assets
- d. Statement of Cash Flows
- e. Notes to the Financial Statements

2.7 Microsoft Excel

Microsoft Excel is an application (software) that is part of the Microsoft Office suite. There are numerous functions that can be performed using Microsoft Excel. Therefore, Microsoft Excel can also assist in processing accounting information systems, enabling the generation of the necessary financial data more effectively and efficiently.

3. Material and Method

3.1 Time and Location of the Research

The research will be conducted in 2024. The research will take place at Masjid Jami Al-Hikmah, located at Jatimulya Village, South Tambun Subdistrict, Bekasi Regency.

3.2 Research Design

This research uses a case study method. The type of method applied in this research is Research and Development (R&D). The system design method used in this research is the Framework for the Application of System Thinking (FAST) and the Performance, Information, Economy, Control, Efficiency, and Service (PIECES) method.

3.3 Data Sources and Research Sample

The data source for this research is primary data, which includes direct interviews with the Chairman and Treasurer of the Mosque Management Board and documentation of the mosque's financial reports.

3.4 Data Collection Techniques

The data collection techniques in this research are interviews, observations, documentation, and literature study.

3.5 Data Validity Techniques

The validity techniques used in this research are credibility, transferability, and dependability tests.

3.6 Data Analysis Techniques

The data analysis in this study uses the Miles and Huberman model. According to Sugiyono (2023), the Miles and Huberman model involves interactive and continuous activities until the data is saturated. The activities in data analysis include data collection, data reduction, data display, and conclusion drawing.

4. Result

Based on the data results, it is identified that the accounting cycle at Masjid Jami Al-Hikmah is as follows:

a. Recording Stage

At the recording stage, all mosque fund income and expenditures are documented with the transaction date, transaction description, and the amount received in the debit column and the amount spent in the credit column.

b. Summarization Stage

At the summarization stage, the mosque should ideally summarize all recorded transactions in the journal into more specific accounts in a ledger and trial balance. However, instead of summarizing, what is done after recording transactions is merely calculating the total income and expenditure for the current month. This does not constitute a summarization stage, so it can be concluded that there is no formal and distinct summarization stage at Masjid Jami Al-Hikmah.

c. Reporting Stage

At the reporting stage, Masjid Jami Al-Hikmah prepares only one financial report, which presents information about the previous month's balance, total income and expenditure, and the ending balance for the current month.

Based on this, it is known that Masjid Jami Al-Hikmah has not yet implemented a complete accounting cycle, and as a non-profit-oriented mosque, it does not apply ISAK 35 in presenting its financial statement.

5. Discussion

Based on the data obtained, a design of an accounting information system based on Microsoft Excel is needed. The design of a new accounting information system based on Microsoft Excel using the FAST method includes eight stages, as follows:

a. Scope Definition

The scope definition stage outlines the problems in the current accounting information system at Masjid Jami Al-Hikmah, categorized based on the PIECES framework:

No.	Analysis	Current System
1	<i>Performance</i>	The accounting information system is still manual
2	<i>Information</i>	The need for financial information is not sufficiently complete and in accordance with the standards
3	<i>Economi</i>	It requires additional operational costs for purchasing stationery

No.	Analysis	Current System
4	<i>Control</i>	It is not capable of providing financial data accurately and correctly
5	<i>Efficiency</i>	The recording and retrieval of data takes too long
6	<i>Services</i>	It cannot serve the congregants well or provide complete financial data in line with the required standards

Figure 1. PIECES Analysis

b. Problem Analysis

The identified problems and their corresponding solutions are as follows:

No.	Problem	Solution
1	The accounting information system is still manual	The new system must be computerized
2	The need for financial information is not sufficiently complete and in accordance with the standards	The new system must provide complete and standardized financial report information
3	It requires additional operational costs for purchasing stationery	The new system must not require additional costs for stationery and reduce operational costs
4	It is not capable of providing financial data accurately and correctly	The new system must provide accurate and correct financial data
5	The recording and retrieval of data takes too long	The new system must speed up data processing and retrieval
6	It cannot serve the congregants well or provide complete financial data in line with the required standards	The new system must serve the congregants and provide complete financial data in line with the required standards

Figure 2. Problem Analysis

c. Requirement Analysis

1) User Requirements Analysis

Two users are required to operate the system: the Treasurer and the Chairperson of the Masjid Jami Al-Hikmah.

2) System Requirements Analysis

The required system must be capable of inputting transactions, deleting or editing incorrect transaction data, and generating the accounting cycle and financial reports in compliance with ISAK 35.

3) Data Requirements Analysis

The data needed for system design includes mosque profile, mosque donors, mosque activities or programs, list of accounts related to mosque financial transactions, and mosque financial reports.

d. Logical Design

1) Use Case Diagram

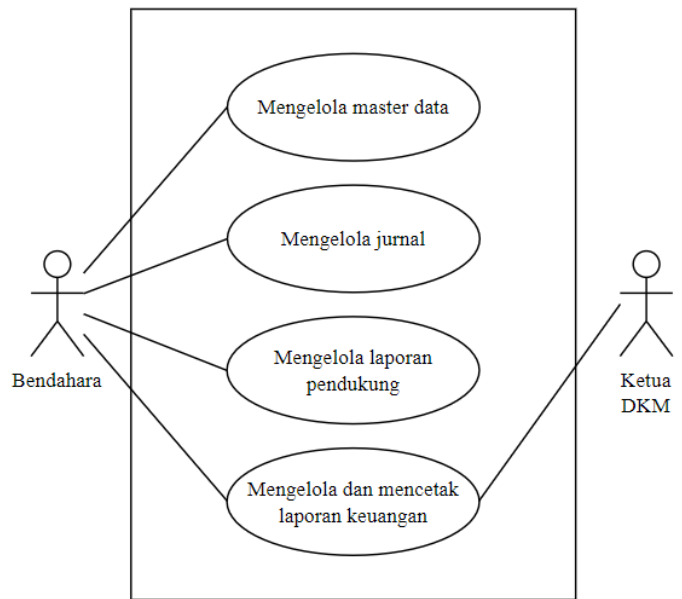


Figure 3. Use Case Diagram

Based on the use case diagram, the treasurer will act as the admin of this system, as the treasurer is responsible for managing financial transactions at Masjid Jami Al-Hikmah. The Chairperson will only manage and print financial reports.

2) Activity Diagram

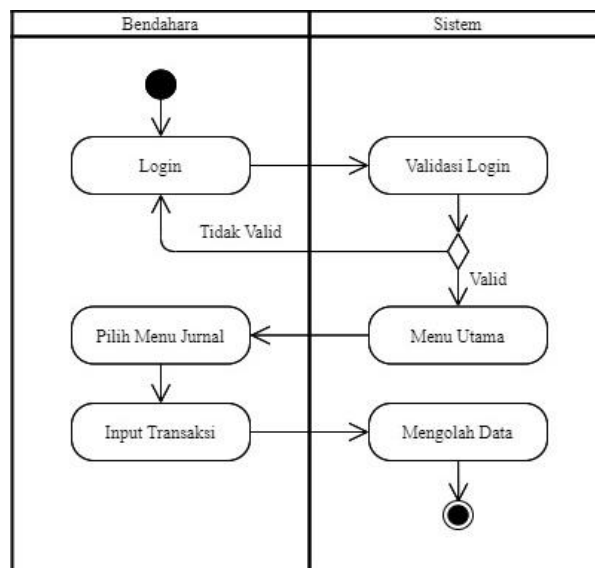


Figure 4. Activity Diagram

From the activity diagram, there is an interaction between the treasurer and the system. When the treasurer logs in, the system will validate the login credentials, and the treasurer will input the correct password to access the main menu. From there, the treasurer can input transactions in the journal menu, which will later be processed by the system into the general ledger, trial balance, and financial reports.

e. Decision Analysis

The required hardware includes one laptop or computer and a printer, and the software used is Microsoft Excel 2010-2016. Since it is desktop-based, the system does not require an internet connection, allowing transaction recording to be performed anytime and anywhere.

f. Physical Design

The physical design stage is the process of implementing the logical design into a physical form with the help of software

1) Login Display

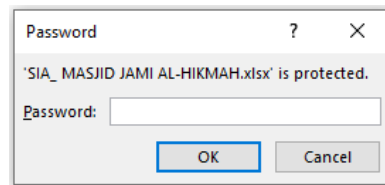


Figure 5. Login Display

The login form must be filled with a password that is only known by the Treasurer and the Chairman of the Masjid Jami Al-Hikmah

2) Main Menu Display

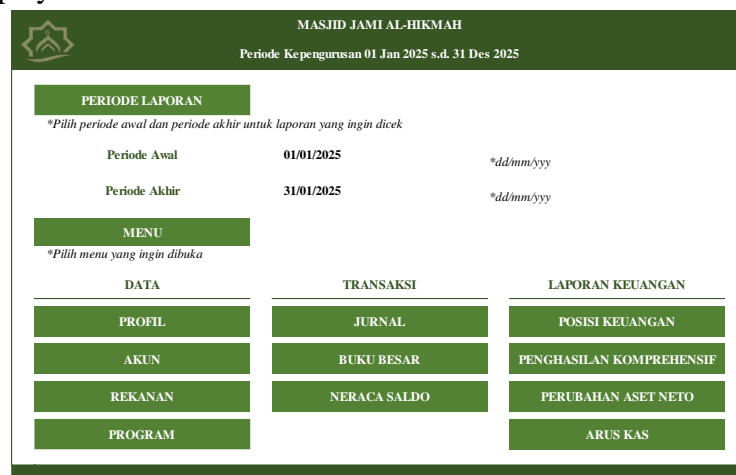


Figure 6. Main Menu Display

The main menu display appears when the system is first opened. It contains options for report periods and several menus that can be accessed by the user.

3) Profile Display

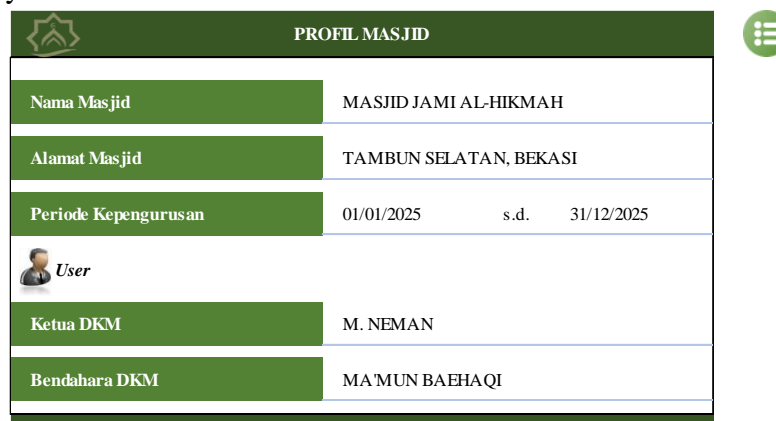


Figure 7. Profile Display

The mosque profile display contains information such as the name, address, management period of the mosque, and the names of the system users, which are the Chairman and Treasurer.

10) Financial Position Report Display

MASJID JAMI AL-HIKMAH				
LAPORAN POSISI KEUANGAN PER 31 Januari 2025				
Periode: Kepegunungan 01 Jan 2025 s.d. 31 Des 2025				
Kode	Nama Akun	31 Des 2024	31 Jan 2025	
ASET				
ASET LANCAR				
1-100	ASET LANCAR	-	-	
1-101	Kas	-	-	
1-102	Bank	-	-	
1-103	Piutang	-	-	
TOTAL ASET LANCAR		-	-	
ASET TIDAK LANCAR				
1-201	Peralatan	-	-	
1-202	Tanah	-	-	
1-203	Bangunan	-	-	
1-204	Akumulasi Penyusutan Peralatan	-	-	
1-205	Akumulasi Penyusutan Tanah	-	-	
1-206	Akumulasi Penyusutan Bangunan	-	-	
TOTAL ASET TIDAK LANCAR		-	-	
TOTAL ASET		-	-	
LIABILITAS JANGKA PENDEK				
2-101	Utang Operasional	-	-	
TOTAL LIABILITAS JANGKA PENDEK		-	-	
LIABILITAS JANGKA PANJANG				
2-201	Utang Bank	-	-	
TOTAL LIABILITAS JANGKA PANJANG		-	-	
TOTAL LIABILITAS		-	-	
ASET NETO				
3-101	Tanpa Pembatasan	-	-	
3-102	Dengan Pembatasan	-	-	
TOTAL ASET NETO		-	-	
TOTAL ASET NETO + LIABILITAS		-	-	

Figure 14. Financial Position Report Display

The financial position report is displayed to present information regarding the mosque's assets and liabilities.

11) Comprehensive Income Report Display

MASJID JAMI AL-HIKMAH				
LAPORAN PENGHASILAN KOMPREHENSIF				
Periode: Kepegunungan 01 Jan 2025 s.d. 31 Des 2025				
01 Jan 2025 - 31 Jan 2025				
Kode	Nama Akun	Tanpa Pembatasan dari Pemberi Sumber Daya	Dengan Pembatasan dari Pemberi Sumber Daya	Jumlah
PENDAPATAN				
4-101	Pendapatan Kotak Amal	-	-	-
4-102	Pendapatan Kotak Jumat	-	-	-
4-103	Pendapatan Infak dan Sedekah	-	-	-
4-104	Pendapatan Zakat	-	-	-
4-105	Pendapatan Wakaf	-	-	-
4-106	Pendapatan Donasi dan Hibah	-	-	-
4-107	Pendapatan Sewa	-	-	-
4-108	Pendapatan Lainnya	-	-	-
TOTAL PENDAPATAN		-	-	-
BEBAN				
5-101	Beban Insentif dan Honor	-	-	-
5-102	Beban Pemeliharaan dan Perbaikan	-	-	-
5-103	Beban Listrik, Air, dan Telepon	-	-	-
5-104	Beban Administrasi dan Umum	-	-	-
5-105	Beban Kegiatan Keagamaan	-	-	-
5-106	Beban Kegiatan Sosial	-	-	-
5-107	Beban Penyusutan	-	-	-
5-108	Beban Lainnya	-	-	-
TOTAL BEBAN		-	-	-
TOTAL PENGHASILAN KOMPREHENSIF		-	-	-

Figure 15. Comprehensive Income Report Display

The comprehensive income report displays present information about the mosque's income and expenses during a specific period.

12) Net Asset Changes Report Display

MASJID JAMI AL-HIKMAH	
LAPORAN PERUBAHAN ASET NETO	
Periode Kepengurusan 01 Jan 2025 s.d. 31 Des 2025	
31 Jan 2025	
ASET NETO TANPA PEMBATAAN DARI PEMBERI SUMBER DAYA	
Saldo Awal	-
Surplus (Defisit) Periode Lalu	-
Surplus (Defisit) Periode Berjalan	-
Saldo Akhir	-
ASET NETO DENGAN PEMBATAAN DARI PEMBERI SUMBER DAYA	
Saldo Awal	-
Surplus (Defisit) Periode Lalu	-
Surplus (Defisit) Periode Berjalan	-
Saldo Akhir	-

Figure 16. Net Asset Changes Report Display

It is the net assets change report displayed to present the changes in the mosque's net assets over a specific period.

13) Cash Flow Report Display

MASJID JAMI AL-HIKMAH	
LAPORAN ARUS KAS	
01 Jan 2025 - 31 Jan 2025	
Aktivitas Operasional	
Penerimaan dari Sumbangan	-
Aset lancar lainnya	-
Kewajiban Jangka Pendek	-
Pengeluaran operasional	-
Kas bersih yang diperoleh dari Aktivitas Operasional	-
Aktivitas Investasi	
Perolehan/Penjualan aset	-
Kas bersih yang diperoleh dari Aktivitas Investasi	-
Aktivitas Pendanaan	
Pembayaran/Penerimaan pinjaman	-
Ekuitas/Modal	-
Kas bersih yang diperoleh dari Aktivitas Pendanaan	-
Kenaikan (penurunan) kas	
Saldo kas awal	-
Saldo kas akhir	-

Figure 17. Cash Flow Report Display

The cash flow report display to present how the mosque's cash activities are managed. It consists of three sections: cash flow from operating activities, cash flow from investing activities, and cash flow from financing activities.

g. Construction & Testing

At this stage, construction and testing are conducted to identify weaknesses and errors in the designed system to ensure that the output data matches the input data before being used by users. The test results are as follows:

- 1) Testing the system interface shows satisfactory results, as the simple design makes it easy to understand and use.
- 2) Testing data input in the system's tables runs smoothly, producing accurate and appropriate reports based on the input data.
- 3) Testing the generated information shows that the presented information adequately meets the needs of the management, congregants, and donors.
- 4) Testing the system's performance indicates that it is easy to operate and more comprehensive compared to the previous manual system used at Masjid Jami Al-Hikmah.
- 5) Testing the overall process of the system demonstrates that the interface, performance, generated information, and system functionality effectively facilitate operations at Masjid Jami Al-Hikmah.

h. Installation & Delivery

At this stage, the researcher operates the designed system and introduces it to the users, namely the Treasurer and the Chairperson at Masjid Jami Al-Hikmah, by providing an understanding of how to use the system. This is also done to ensure that users can optimize all available features to enhance the efficiency of mosque financial management.

6. Conclusion, Implication, and Recommendation

6.1 Conclusion

- a. The accounting cycle at Masjid Jami Al-Hikmah only involves the recording stage of cash income and expenditure transactions manually in the mosque's cash book. There is no summarization stage because after recording, only the total income and expenditure are calculated. The financial reporting stage only produces a single financial report that does not comply with ISAK 335 standards. This process reflects that the accounting cycle at Masjid Jami Al-Hikmah is still simple and not up to standard. Therefore, the implementation of a more systematic, computerized, and standards-compliant accounting system is needed.
- b. The design of the Masjid Jami Al-Hikmah accounting information system based on Microsoft Excel is developed using the FAST method, processed through eight stages tailored to the needs of Masjid Jami Al-Hikmah. The application of the accounting cycle in the system starts from recording the chart of accounts, inputting transactions into the general journal, then posting to the ledger, trial balance, and generating financial statements. This system can accelerate transaction recording, produce financial reports that comply with ISAK 335, reduce operational costs, securely store financial data, improve efficiency in mosque financial management, and provide accurate and comprehensive financial data.

6.2 Implication

Based on the conclusions of the study, there are theoretical and practical implications as follows:

a. Theoretical Implications

This research contributes to the reinforcement of the FAST and PIECES theories, particularly in the design of accounting information systems for mosques. The application of FAST and PIECES demonstrates how these two theories can assist in designing a more effective and efficient system to meet the specific financial management needs of a mosque.

b. Practical Implications

This research has practical implications for Masjid Jami Al-Hikmah by helping to enhance and improve aspects of performance, information, economics, security, efficiency, and service within the mosque's accounting information system, as well as utilizing computerized technology in the mosque environment.

6.3 Recommendation

Based on the research that has been conducted, as well as the results and conclusions of this study, there are several recommendations for future research, namely:

- a. Future research is recommended to involve external parties, such as the Ministry of Religious Affairs, financial experts, or other related institutions, to gain a broader perspective and provide a deeper understanding of the implementation of accounting information systems in mosques.
- b. Future researchers are advised to expand the scope of the study by involving several mosques with diverse financial management practices, in order to obtain a more comprehensive picture of the application of this system in various mosque conditions.

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