

Cash Receipt and Disbursement Accounting Information System: A Case Study at the Muhammadiyah AT Tanwir Mosque Banjarmasin

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Abstract. *Cash receipts and disbursements in the context of a mosque or religious institution have special characteristics that are different from commercial businesses or other non-profit organizations. Good management of cash receipts and disbursements in mosques is key to maintaining financial stability, functioning as an effective religious and social center, and fulfilling the social and humanitarian duties set by Islam. This also builds congregational trust and support which is crucial in running a mosque successfully. This research aims to determine the appropriate and effective Cash Receipts and Disbursements Accounting Information System at the Muhammadiyah Mosque A T Tanwir Banjarmasin. This research uses a case study approach to receiving and disbursing cash at the mosque. The results of this research found that all recording of cash receipt and disbursement transactions at the Muhammadiyah At Tanwir Banjarmasin Mosque still uses a semi-computerized system. The author suggests using a cash receipt and disbursement application program using PHP to help the Muhammadiyah At Tanwir Banjarmasin Mosque record transactions and create cash receipt and disbursement reports*

Keywords: *Cash Receipts, Cash Disbursements, Accounting Information Systems.*

INTRODUCTION

The development of science in the field of accounting is always ongoing and continues to grow along with changes in the business and technology environment (Jannah, 2019). Advances in information technology, such as accounting software, management information systems, and cloud computing, have changed the way accounting is done (Haq et al., 2022). Accountants now have faster and easier access to financial data, which enables deeper analysis and better decision-making (T. Wulandari et al., 2022). This development reflects efforts to answer the challenges faced by the accounting profession in an era that continues to change and is complex (Lasmana et al., 2022). Modern accountants must constantly learn and keep up

with these developments to provide better services to their companies and clients (Juliadi et al., 2021).

Various information system applications can help companies or agencies process financial reporting data more easily and quickly (PA Wulandari et al., 2021), resulting in well-organized information that can speed up the processing process (Handayani et al., 2022). The information system needed can support internal transactions within the institution (Tarumasely, 2023) (Agustin & Rahayu, 2022). To create good and fast reports in the community, it can be supported by an accounting computer (Rinanda, 2021). One of the accounting information related to mosques is the recording of cash receipts and disbursements (Putra & Windiarti, 2021) (Farhan et al., 2023).

The mosque is one of the important symbols of the Islamic religion. Mosques are not only places of worship but also symbols of Islamic identity, diversity, and culture (Ministry of Religion, 2021). The existence of mosques in general is a manifestation of the aspirations of Muslims as places of worship that occupy a central function. Considering its strategic function, it needs to be maintained as well as possible, both in terms of the physical building and in terms of prosperity activities (Saputra & Kusuma, 2017). Of course, this is an encouraging thing for Muslims, because there are many mosques available which ultimately makes it easier for Muslims to worship Allah SWT (Prasetiawaty R, 2013).

The Muhammadiyah At Tanwir Banjarmasin Mosque is located at Jalan Sultan Adam number 8, Sungai Mufti Village, North Banjarmasin District, Banjarmasin City. It was built in 1994. It was inaugurated in 1996. This mosque is quite large, consists of two floors, and can accommodate up to hundreds of worshipers. At certain times, there are recitations and classes for studying the Koran.

The main sources of mosque revenue are obtained from each sector, namely the Zakat, Infaq, and Alms fields. Therefore, financial processing is very important in the mosque to increase public trust in the treasurer or management of the mosque. If there is no transparency in the management of mosque finances, slander and loss of public trust in the treasurer or management of the mosque may occur. To make it easier for the treasurer and management of the mosque to process cash inflows and disbursements which were previously done manually which could lead to errors and fraud.

There are several problems currently being faced by the AT Tanwir Banjarmasin Mosque, namely (1) the financial management of the mosque is still being recorded in

handwritten bookkeeping and copied to Microsoft Excel by the treasurer. (2) Reporting on the cash flow of the mosque is submitted once a week before Friday prayers, and a copy of the results on Microsoft Excel is printed by the treasurer and posted on the mosque notice board. (3) In the reporting process there are still deficiencies, namely the absence of input blanks in the report results from a copy of Microsoft Excel the length of the data search process, and the disorganization in the bookkeeping records.

Based on the problems above, it is necessary to improve cash receipts and disbursements at the Muhammadiyah AT Tanwir Banjarmasin mosque by implementing an accounting information system for cash receipts and disbursements by applicable accounting for effective and transparent financial management.

RESEARCH METHOD

study uses a case study method of receiving and disbursing cash at the Muhammadiyah mosque AT Tanwir Banjarmasin. The following are the steps taken in this research :

Goal Formulation

Understand the sources of the mosque's cash receipts, how is the money managed, and does the mosque adheres to Islamic finance principles.

Variable Identification

Careful variables include cash receipts, cash disbursements, types of donations, use of funds, and others.

3. Data Collection:

The data is obtained from the mosque's financial records, financial reports, and other related documents. Interviews with mosque administrators, imams, and people involved in mosque financial management.

a) Mosque Cash Receipts

receipts at mosques consist of several aspects, namely receipt of zakat, infaq, donors, and alms. Proof of transactions carried out is receipts, the treasurer makes reports for a weekly period.

b) Mosque Cash Expenditures

Mosque cash expenditures that occur start with various needs for mosque equipment, costs for mosque repairs, honorariums for lecturers, and Al'Quran teachers, honorariums for lecturers, and salaries for mosque management. The money that comes out is recorded by the treasurer and then archived which is already known by the chairman of the mosque.

c) Cash Processing Application Program

application program is a computer application system used to process cash receipts and disbursements on a web basis

4. Data Analysis:

Analyze the data collected to identify trends, patterns, and problems in mosque cash receipts and disbursements.

FINDINGS AND DISCUSSION

Cash Receipt Information System

1. Cash receipts

Cash receipts at the Muhammadiyah At Tanwir Banjarmasin mosque come from zakat, *infaq*, alms piggy banks, and various other sources.

2. Required information

Information in the form of cash income transaction data that occurs in one week. Such as daily, weekly, and monthly transaction reports in the form of mosque financial reports processed by the treasurer and evidence of cash receipt and disbursement transactions archived by the treasurer.

3. Related Functions

a) Reception Function

The reception function has a role to fulfill several mosque activities such as administrative activities, organization, and maintenance of the mosque. This function can be carried out through zakat, *infaq*, and alms (ZIS) by donors of the At Tanwir Muhammadiyah mosque.

b) Expenditure Function

This expenditure function plays a role in various transactions carried out for mosque activities. This function is carried out by the treasurer of the Muhammadiyah Mosque at Tanwir.

c) Accounting function

This accounting function has a role that records all transactions made and makes reports of cash receipts and disbursements to be reported. This function is carried out by the treasurer of the Muhammadiyah At Tanwir Banjarmasin mosque.

4. Procedure Network

a) Cash receipt procedure

This procedure is the recording of cash receipts carried out by the accounting function. This cash receipt procedure comes from several donors, namely zakat, infaq, and alms.

b) Cash disbursement procedure

This cash disbursement procedure will be carried out by the management of the mosque. The cash disbursement procedure is based on the activities carried out by the mosque and for the needs of the mosque.

5. Documents used

a) Recording weekly cash receipts

In recording cash receipts recorded once a week on Friday. On Friday the record of cash receipts is given to the treasurer to be published to the public.

b) Weekly mosque financial report

The data used in the acceptance information system at the Muhammadiyah Mosque at Tanwir Banjarmasin are financial statements of initial balances, cash receipts, and ending balances which are recorded weekly.

6. Notes used

The accounting records used are financial reports which contain cash receipt reports

Cash Disbursement Information System

1. Cash disbursement

Most of the routine cash receipts that occur at the Muhammadiyah mosque at Tanwir Banjarmasin are used to pay for electricity, PDAM, pay ustadz for routine recitation activities, and supply mineral water.

2. Required information

The information required by the management in cash disbursements is a weekly cash disbursement report.

3. Related Functions

a) Manager Function

Administrators can propose spending funds for the needs of the mosque.

b) Treasurer Functions

The treasurer is responsible for recording the expenditure of funds for the needs of the mosque

c) Chairman's function

To manage cash finances and validate mosque cash disbursements.

4. Procedure Network

a) Cash Disbursement Procedures

Cash disbursement procedures are carried out by the treasurer. The treasurer gives money to the applicant for funds with proof of expenditure transaction records.

b) Cash Recording Procedures

This procedure is carried out by the treasurer when carrying out cash disbursement transactions. The treasurer records the transaction in the cash book and then after a week recapitulates it using *Microsoft Excel* and prints it.

5. Documents used

The document used for cash disbursements at the Muhammadiyah At Tanwir Banjarmasin mosque is the mutation report weekly cash which contains the opening balance per week, cash disbursements per week, and the ending balance per week.

6. Notes used

The accounting records used are weekly financial reports containing cash disbursements.

Problem Analysis

1. Analysis of the cash receipt and disbursement system at the Muhammadiyah At-Tanwir Mosque, Banjarmasin

Based on the results of research conducted and collected, several weaknesses were found in the cash income and expenditure accounting system at the Muhammadiyah At Tanwir Banjarmasin Mosque, namely:

a) Required information

The information needed by the treasurer at this time is only evidence of weekly financial reports, without any evidence of cash receipts and disbursement transactions.

b) Related functions

The function related to cash receipts and disbursements at this mosque is the function of the treasurer, but this accounting function has shortcomings, such as disputes over the timing of recording weekly cash receipts and disbursements which are then recapped by the treasurer himself.

c) The network of procedures that make up the system

In receiving and disbursing cash, the recording of weekly financial reports is carried out by the surgeon. This makes recording weekly financial reports ineffective.

d) Documents used

The documents used at the Muhammadiyah Mosque at Tanwir Banjarmasin are weekly reports and do not use proof of cash receipt and disbursement transactions. The applicant for funds provides a disbursement note to the treasurer as proof of purchase.

e) Accounting Records used

The general cash book is used as a record of cash receipts and disbursements at this mosque. The documents used are cash receipts and disbursement transactions.

Alternative Troubleshooter

1. Web-based cash receipt and disbursement accounting system at the recommended Muhammadiyah Mosque AT-Tanwir Banjarmasin

a) Recommended system

The system suggested by the author is an accounting information system for cash receipts and disbursements of the Muhammadiyah At-Tanwir Banjarmasin Mosque. The administrators want the use of computer technology to assist cash receipts and disbursement transaction activities at the mosque to produce weekly financial reports.

b) Managed data

The data managed is cash receipt data and cash disbursement data

c) System user

The system user is the treasurer, the treasurer will be responsible for the mosque's cash receipts and disbursement transactions.

d) Output System Results

The system output results are proof of cash in, proof of cash out, cash receipt report, cash disbursement report, and recapitulation report. Reports can be produced according to the period desired by the treasurer.

e) Recommended cash receipt and disbursement procedures

Here the author will provide an overview of the process and data flow related to cash receipts and disbursements at the Muhammadiyah Mosque At-Tanwir Banjarmasin. The following cash receipt and disbursement procedures will be recommended:

f) Cash Receipt Procedure

In cash receipts transactions, the treasurer meets directly with the treasurer. After receiving donations, the treasurer inputs weekly data into the system, and then the treasurer prints weekly financial reports and gives them to the chairman for validation. The completed validated report will be published to the congregation of the mosque.

g) Cash Disbursement Procedures

The applicant for funds submits the required funds to the treasurer. Then the treasurer records expenses in the system. Purchase notes from applicants are archived by the treasurer. The treasurer gives money directly and then prints a weekly financial report to the chairman for validation. A validated report will be published to the congregation of the mosque

h) Recommended documents

Weekly cash receipts report

In the cash receipts report, there is No, Date, description, amount of money, edit and delete data

No	Tanggal	Uraian	Jumlah	Aksi
1	26/May/2023	Uang Cokong	Rp 150,000.00	✓ -
2	05/May/2023	pemasukan celengan masjid per minggu	Rp 2,500,000.00	✓ -
3	03/Jun/2023	Kandang, Uraian: Lada	Rp 200,000.00	✓ -

source: Author

Figure 1. Cash Receipt Report

Weekly Cash Expenditure Report

In the cash disbursement report there is a number, date, description, amount of money, edit and delete data

No	Tanggal	Uraian	Jumlah	Aksi
1	10/May/2023	Honor Pericaramah	Rp 300,000.00	✓ -
2	13/May/2023	Konsumsi jamah	Rp 500,000.00	✓ -
3	12/May/2023	Konsumsi (jamah) (sajadah)	Rp 100,000.00	✓ -
4	03/May/2023	Pembelian Lada dan PSAM	Rp 895,700.00	✓ -

source: Author

Figure 2. Cash Receipt Report

Recapitulation Report

In the Recapitulation report, there is a Number, Date, description, and amount of money

No	Tanggal	Uraian	Pemasukan	Pengeluaran
1	01/May/2023	Pembayar Listrik dan PDAM	Rp 0,00	Rp 895.700,00
2	05/May/2023	pemasukan celengan masjid per minggu	Rp 2.500.000,00	Rp 0,00
3	12/May/2023	Sedekah Jumat	Rp 870.000,00	Rp 0,00
4	12/May/2023	Honor Penceramah	Rp 0,00	Rp 300.000,00
5	12/May/2023	Konsumsi jamaah	Rp 0,00	Rp 500.000,00
6	12/May/2023	Konsumsi jamaah (aqua gelas)	Rp 0,00	Rp 150.000,00
7	16/May/2023	Uang Celengan	Rp 750.000,00	Rp 0,00
8	19/May/2023	Sedekah Jumat	Rp 980.000,00	Rp 0,00
9	19/May/2023	infaq harian (perminggu)	Rp 1.405.000,00	Rp 0,00
Total Pemasukan			Rp 6.505.000,00	
Total Pengeluaran				Rp 1.845.700,00
Saldo Kas Donasi			Rp 4.659.300,00	

source: Author

Figure 3 . Cash Summary Report

Recapitulation Report Output

output contains the number, date, description, and amount of money

Laporan Rekapitulasi Kas Donasi
Masjid Muhammadiyah At-Tanwir

No.	Tanggal	Uraian	Pemasukan	Pengeluaran
1	01/May/2023	Pembayan Listrik dan PDAM	Rp 0,00	Rp 895.700,00
2	05/May/2023	pemasukan celengan masjid per minggu	Rp 2.500.000,00	Rp 0,00
3	12/May/2023	Sedekah Jumat	Rp 870.000,00	Rp 0,00
4	12/May/2023	Honor Penceramah	Rp 0,00	Rp 300.000,00
5	12/May/2023	Konsumsi jamaah	Rp 0,00	Rp 500.000,00
6	12/May/2023	Konsumsi jamaah (aqua gelas)	Rp 0,00	Rp 150.000,00
7	16/May/2023	Uang Celengan	Rp 750.000,00	Rp 0,00
8	19/May/2023	Sedekah Jumat	Rp 980.000,00	Rp 0,00
9	19/May/2023	infaq harian (perminggu)	Rp 1.405.000,00	Rp 0,00
Total Pemasukan			Rp 6.505.000,00	
Total Pengeluaran				Rp 1.845.700,00
Saldo Kas Donasi			Rp 4.659.300,00	

Ketua Masjid

source: Author

Figure 4. Print Report of Cash Summary

CONCLUSIONS AND RECOMMENDATIONS

Based on the research that the authors have done, the authors conclude (1) Cash management is by the accounting cycle, namely from transaction documents that are inputted into income and expenses, then output is made in the form of recapitulation reports, cash receipts, and disbursement reports. (2) This application can assist the treasurer in inputting transactions and in preparing financial reports of cash receipts and disbursements. So that the treasurer can have full responsibility for the financial reports. In this way, the time required is more efficient and minimizes errors due to using a computer system. This study also provides recommendations (1) It is hoped that this cash receipts and disbursement application program can be used properly by the treasurer of the Muhammadiyah At Tanwir Banjarmasin mosque.

(2) The mosque's cash financial reports suggested by the author are cash receipts reports per period, cash disbursement reports per period, and recapitulation reports per period. (3) For the following discussion, those who wish to discuss the same research location are not focused on cash only but are expected to be able to conduct better research to improve the quality of cash in and out of financial reports.

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