Implementation of the "SANTRI" Software at the MBS Wanayasa Islamic Boarding School

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Abstract. The purpose of this community service is empowerment and independence of the MBS Wanayasa Islamic Boarding School in using the "SANTRI" software. This activity is the result of collaboration between Bank Indonesia, the Institute of Indonesia Chartered Accountants (IAI) and LPM UMY. "SANTRI" software has been provided by the IAI in collaboration with Gama Techno. The implementation of the "SANTRI" Software used the RAD (Rapid Application Development) method with 5 stages of activity, namely 1) studying the business model of the MBS Wanayasa Islamic boarding school, 2) designing a chart of accounts, 3) testing the reliability and suitability of the 'SANTRI' application using simulation data 4) assisting the implementation of the 'SANTRI' software to users, and 5) monitoring and improving activities. The results of the activity showed that the MBS Wanayasa Islamic Boarding School had several activities such as learning activities and student dormitories, and several business units such as laundry, kitchen, animal husbandry, agriculture, and Islamic boarding school cooperative. The revenue was divided into two sources, namely infrastructure development activities revenue and routine activities revenue. Based on these activities, a chart of accounts was prepared in accordance with the existing activities. The chart of accounts was used to test the reliability of the "SANTRI" software. After the "SANTRI" software was adjusted to the needs of the activities and reporting of the MBS Wanayasa Islamic boarding school, the next stage was to assist the implementation of the "SANTRI" software to the Foundation and MBS Wanayasa Islamic Boarding School Treasurers. To ensure the continued use of the "SANTRI" software, the community service team carried out continuous monitoring and improvement

Keywords: Islamic Boarding Schools, Software, Financial Statements, SANTRI

1 Introduction

Muhammadiyah Boarding School (MBS) Madrasah Tsanawiyah Wanayasa is located on Jl. Raya Wanayasa - Kalibening KM 01 Wanayasa, Banjarnegara, Central Java. Madrasah Tsanawiyah Muhammadiyah Wanayasa was established in June 1985. On June 14th 2015 which coincided with the 30th Anniversary of MTs Muhammadiyah Wanayasa, the name was changed to Muhammadiyah Boarding School Madrasah Tsanawiyah
The latest data showed that in the 2021/2022 school year, the number of active students was 360 students divided into 144 regular students and 226 boarding students. The number of enrolled students each year tends to increase. There were 212 new students for the 2022/2023 academic year. In recent years, Muhammadiyah Boarding School Madrasah Tsanawiyah has received assistance from local governments, government agencies and the community to support school activities, such as building construction, economic activities, commercial business units and school facilities. The increase in the number of activities encourages an increasing number of students managed. The increasingly complex school activities require an adequate financial management recording and reporting system to support the accountability in financial management to stakeholders [1, 2].

In addition, the financial information generated is used by the management to support the decision making in managing the Islamic boarding school [3], and developing the capacity of the Islamic boarding school [4]. Along with these conditions, Bank Indonesia (BI) and the Institute of Indonesia Chartered Accountants (IAI) have a program to assist in the preparation of financial reports for Islamic boarding schools in Indonesia in accordance with the Accounting Guidelines for Islamic Boarding Schools which were previously prepared by the Sharia Accounting Standards Board [5] of the Institute of Indonesia Chartered Accountants sponsored by Bank Indonesia [6].

Based on a rigorous selection process, the MBS Wanayasa Islamic Boarding School was selected as one of the seven selected Islamic Boarding Schools to be assisted by the IAI in preparing the financial reports. The implementation of the assistance activities for the preparation of the financial reports of the MBS Wanayasa Islamic Boarding School was delegated to the IAI for the Special Region of Yogyakarta. Furthermore, IAI for the Special Region of Yogyakarta assigned the team to provide assistance in the preparation of financial reports in accordance with Islamic boarding school accounting guidelines using Indonesian Islamic Boarding School Accounting System (SANTRI) software in the coordination and collaboration between the Central IAI and BI.

2 Methodology

Based on the results of the situation analysis, the MBS Wanayasa Islamic Boarding School is growing rapidly and has complex activities that require information technology to process transaction data into financial reports. During that period, the financial transactions were recorded by three treasurers, namely the Foundation Treasurer who managed building
construction funds, the Syahriah Treasurer who managed student payment funds and non-student admissions and the School Treasurer who managed school operational funds except salary payment. The salary payment for teachers and school employees came from sharia funds. Financial reporting was centralized in the Syahriah Treasurer. When the survey was conducted, all records were done manually using excel software with a single-entry system. Financial reports must identify the source of the acquisition of funds, and group it according to the type of expenditure [7]. In addition, the Syahriah Treasurer was responsible to identify the amount of student’s payments according to the type of payment and student’s debts. The student’s payments consist of registration, re-registration, student’s tuition, laundry, consumption, and dormitories.

Syahriah Treasurer recorded receipts from students, and receipts and expenses from business units, which were managed by the MBS Wanayasa Islamic Boarding School, including the aquaponic business unit, Islamic boarding school cooperative, agriculture, and sales of used goods. Recording transactions manually with a single-entry system means that the MBS Wanayasa Islamic Boarding School cannot prepare financial reports in accordance with the Islamic Boarding School Accounting Guidelines prepared by the Sharia Accounting Standards Board of the IAI [6] and ISAK 35 for non-profit companies [8, 9]. Assistance in the implementation of the SANTRI software is expected to help the MBS Wanayasa Islamic Boarding School in preparing financial reports easily and in accordance with the Islamic Boarding School Accounting Guidelines [10]. These conditions indicated the need for application software that supports the preparation of the financial reports of the MBS Wanayasa Islamic Boarding School [11].

3 Results and Discussion

Based on the results of the situation analysis, it can be concluded that the main problem of the MBS Madrasah Tsanawiyah Wanayasa in preparing financial reports was that the financial accounting software was not available and implemented to help the Syahriah Treasurer to make accounting records using financial accounting software with a double-entry system that could present financial reports in accordance with the Islamic Boarding School Accounting Guidelines. Because the financial accounting software that would be implemented in accordance with the Islamic Boarding School Accounting Guidelines had been made and provided by Gama Techno, the community service executors did not design and create new financial accounting software.

The implementation of the "SANTRI" Software used the RAD (Rapid Application Development) method [12] with 5 stages of activity, namely 1) studying the business model
of the MBS Wanayasa Islamic boarding school, 2) designing a chart of accounts, 3) testing the reliability and suitability of the "SANTRI" application using data simulation 4) assisting the implementation of the "SANTRI" software to users, and 5) monitoring and improving activities.

The RAD method has the advantage of being shorter and cheaper to develop and implement according to user needs [13]. Apart from using the RAD method, this community service activity also used the concept of Technology Acceptance Model (TAM). The acceptance model theory emphasizes that the development and implementation of the information system is highly dependent on user acceptance, especially support from the leaders and involvement from users who will operate the information system [14-17]. User acceptance was shown by the willingness of the Mudir (leader) and staff of the MBS Wanayasa Islamic Boarding School as the objects of community service activity. Staff involvement is shown by the willingness of staff to convey and explain financial records, to participate in mentoring, and to provide input and desired expectations from the resulting reports. The implementation of the SANTRI software were carried out in the following stages:

1. Understanding the business processes of the MBS Madrasah Tsanawiyah Wanayasa to compile an account code (chart of account = COA) according to the activities of the MBS Madrasah Tsanawiyah Wanayasa. Based on field surveys, the team obtained information that the recording of financial transactions and financial reporting was centered on the Syahriah Treasurer who recorded student funds, received cottage business units, transferred funds to schools, and recapitulated building construction funds.

2. Creating an account code (chart of account = COA) that suited the needs of the SBM Madrasah Tsanawiyah Wanayasa in the SANTRI software.

3. Testing the reliability and suitability of the SANTRI software with the MBS business processes of Madrasah Tsanawiyah Wanayasa. After the account code met the needs, the next process was to test whether the SANTRI application could process transaction data correctly and accurately. This process was carried out by entering all transaction cycles in the SANTRI software using simulated data. If the SANTRI software could process transactions correctly and produce accurate financial reports, then the SANTRI software could be used immediately. However, if weaknesses and errors in the software were found, the team would make a repair request to Gama Techno.

4. Requesting data while doing survey activities by the community service team on the initial balance of the financial position of the MBS Madrasah Tsanawiyah Wanayasa starting July 2022, and daily transactions during July, August, September and October 2022. Transaction data available were in the form of records of receipts and expenses of the Syahriah Treasurer which was carried out with a single-entry system. Furthermore, the single-entry transaction records were converted into debit and credit journals in accordance with the correct accounting records.

5. Inputting initial balances as of July 1, 2022 and all daily transactions from July 2022 to October 2022 after the community service team was confident that the SANTRI software could process transactions correctly and accurately.

6. Providing assistance to Syahriah Treasurer to use the SANTRI application by recording transactions in November and December 2022.

Because the preparation of the MBS Madrasah Tsanawiyah Wanayasa financial reports used an application made by a third treasurer, the strategy for assisting the preparation of the MBS Madrasah Tsanawiyah Wanayasa financial report was carried out in the following stages:
1. The community service team conducted a survey on the financial reporting needs of the SBM Madrasah Tsanawiyah Wanayasa. The survey was conducted online using Zoom application and carried out on site. Partners were asked to explain the history of the MBS Madrasah Tsanawiyah Wanayasa, all resources owned, number of students, number of employees, and receipts and expenditure transactions from July to October 2022. Partners were also asked to provide balance data from the beginning of July 2022 and daily transaction records from July to October 2022.

2. The community service team analysed the suitability and reliability of the SANTRI application. The analysis was carried out to determine whether the SANTRI Madrasah Tsanawiyah Wanayasa MBS business process has been accommodated by the SANTRI software and to ascertain whether the SANTRI software was capable of producing reliable data and could be implemented properly. Partners were asked to explain in more detail regarding the division of tasks between the Foundation Treasurer, the Syahriah treasurer and the School Treasurer. Partners were also asked to provide an explanation regarding the details of the type of income from students, the type of cash, and the type of business unit they have.

3. The community service team made adjustments to the SANTRI software by communicating with Gama Techno. Apart from partnering with the MBS Madrasah Tsanawiyah Wanayasa, the team also worked with the SANTRI software developer, Gama Techno Yogyakarta. To ensure that the SANTRI software could process transactions correctly and produce correct reports, the community service team tested the software using simulation data. If an error was found in data processing or in the resulting report, the community service team would request Gama Techno to repair the software.

4. The community service team requested initial balance data as of July 1, 2022, and transactions from July 2022 to October 2022 after the community service team felt confident that the SANTRI software could process data and generate reports correctly. Furthermore, the community service team inputted transaction data from July to October 2022. The results of these entries were to ensure that the SANTRI software could process data and produce correct financial reports using real data.

5. The community service team compiled an initial balance sheet and converted transaction records for August-October 2022 from single-entry to double-entry transaction records. Based on the double-entry transaction records, the community service team entered transactions from August to October into the SANTRI software. After checking the correctness of the process in the resulting financial reports, as well as making the necessary improvements afterwards.

6. The community service team assisted the Foundation Treasurer and Syahriah Treasurer in the implementation of transactions to process transactions from November to December 2022.

4 Conclusion

The implementation of this assistance exceeded the target set by Bank Indonesia, namely the preparation of the MBS Madrasah Tsanawiyah Wanayasa financial report as of October 31, 2022.

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References