(RESEARCH ARTICLE)

STM Muhammadiyah sunggal financial report application

Anita Putri [*], Ilham H Napitupulu and Rosmaida Tambun

Accounting, Politeknik Negeri Medan, Medan, Indonesia.

Abstract

This exploration expects to analyze the components that should be remembered for the monetary reports of shared help associations (STM). The result of this examination is a Monetary Report Application Model that can be utilized by STM Muhammadiyah Sunggal overseers in making monetary reports. The capability of this examination is to make STM Muhammadiyah Sunggal's monetary reports dependable and reliable. This exploration strategy utilizes expressive subjective techniques, by gathering information in the field through interview, perception and documentation procedures. Information examination in this exploration utilizes Fast Arrangement. At the fast arrangement stage, an examination of the necessities expected to fabricate a model is completed. The requirements examination did in this exploration is as an examination of info, cycle and result needs. In light of the consequences of the examination, it was observed that the administration of STM Muhammadiyah is for the most part in the classification of older and mechanically uneducated, so they can't operationalize confounded or complex applications, then, at that point, STM Muhammadiyah just requires straightforward monetary reports, for example, cash in and out and monetary records so this is all that is remembered for the STM monetary application model, where this model focuses on functional simplicity and basic work activities, and disregards feel and extensive capability.

Keywords: Finance; Report; Prototype; Application

1. Introduction

Sates that monetary reports are data that portrays the state of an organization's monetary reports, and moreover this data can be utilized as an outline of the organization's monetary presentation [3]. PSAK No. 1 (changed 2009) states that monetary reports are an organized show of the monetary position and monetary execution of an element. So monetary reports are vital data in evaluating organization advancement. Monetary reports can be utilized to evaluate the organization's accomplishments previously, present and plans for what's to come. Raharjapura [11] states that monetary reports are the end-product of the bookkeeping system during a specific period.

Monetary reports are recording exchanges or monetary developments that happen in an association. Monetary reports contain vital data to be utilized as a source of perspective in making key institutional strategies. In non-benefit establishments, monetary reports have an extra capability, in particular for the purpose of expanding the trust of contributors. As is known, non-benefit foundations meet their functional subsidizing needs through gifts from contributors, so it is vital to build the trust of benefactors by giving exact monetary reports so contributors can realize that the assets gave are overseen well and accurately [1,4] The peculiarity that happens in the field shows that there are non-benefit foundations that have great monetary reports since they are overseen expertly, like zakat or altruistic establishments [7,9,10] however there are additionally non-benefit organizations that don't have monetary reports that meet the necessities. bookkeeping strategies like mosques, and common guide associations (STM)[11,12] This will obviously bring about stagnation in institutional turn of events.

[*] Corresponding author: Anita Putri

The Muhammadiyah Sunggal Kindly Assistance Association (STM) likewise has a similar issue in regards to monetary reports. In light of the aftereffects of the examination group's underlying perceptions, it was found that STM Muhammadiyah Sunggal didn't have monetary reports that met bookkeeping standards. This is on the grounds that this organization doesn't have HR who can make right monetary reports. The monetary reports held by STM Muhammadiyah Sunggal just hold back records of approaching and active cash, where there are a few exchanges that don't have a date of consumption, or verification of receipt, in this manner disregarding the legitimacy of the information held.

The above peculiarity stirred the examination group's advantage in directing exploration on monetary reports at the STM Muhammadiyah Sunggal foundation, where the point of this examination was to create a monetary report model that could be applied by directors, where the examination group accepted that this computerized monetary report model would make things simpler for STM Muhammadiyah supervisors. Single in making monetary reports, with the goal that STM monetary data can be gotten precisely by individuals, general society and contributors. This is in accordance with the consequences of Ridwan and Ratifah's exploration showing that the monetary bookkeeping framework affects the nature of monetary reports [2,6]

2. Material and methods

2.1. Literature Review Heading

2.1.1. Accountancy

Accounting is utilized by organizations to smooth out their business exercises. Not just organizations, as a matter of fact non-benefit associations likewise need representing each movement of their association, as a matter of fact bookkeeping is a data framework that produces monetary data to closely involved individuals with respect to financial exercises and conditions or organizations [8]. Bookkeeping is a business language and data framework that actions exercises, processes information into reports and conveys the outcomes for independent direction [9]. Recognizing Worker

2.1.2 Fiscal reports

Monetary Reports are data that depicts the state of an organization's budget summaries (Fahmi 2012), and moreover this data can be utilized as a delineation of the organization's monetary presentation. PSAK No. 1 (reconsidered 2009) states that monetary reports are an organized show of the monetary position and monetary execution of a substance. So monetary reports are vital data in evaluating organization improvement. Monetary reports can be utilized to evaluate the organization's accomplishments previously, present and plans for what's in store. Monetary reports are the end-product of the bookkeeping system during a specific period [5]. Monetary reports intend to give monetary data about an organization, both at a specific time and for a specific period. Monetary reports can likewise be arranged unexpectedly as per organization needs or occasionally [4].

Types of Monetary Reports Examination of monetary reports, an examiner must be aware and comprehend the structure or standards of getting ready monetary reports along with the issues that are supposed to emerge in planning monetary reports.

- Accounting report
- The accounting report comprises of three sections:
  - Resources (resources) states that resources are property or resources possessed by an organization, either at a specific time or for a specific period. The overall parts of resources are as per the following:
    - Current Resources (current resources)
    - Speculation (venture)
    - Fixed Resources (fixed resources)
    - Elusive Resources (theoretical resources)
    - Different resources (different resources)
  - Obligations/commitments (liabilities) Liabilities are financial penances made by the organization later on as conveyance of resources or arrangement of administrations brought about by activities or exchanges in the past period. The parts of commitments overall are as per the following:
    - Current liabilities.
    - Long haul Liabilities (long haul liabilities/obligation)
    - Different Liabilities.
    - Subjected Liabilities (subjected credits).

- Capital (value) The last part of the monetary record is own capital, to be specific the contrast among resources and liabilities (obligations). This capital is a venture made by the organization proprietor. The capital parts are:
    - Offer Capital (capital stock)
    - Offer premium (excess/premium)
    - Held Benefit (held income)
    - Benefit for the Ongoing Year (benefit of current year
    - Fixed Resource Revaluation Distinction.
- Pay proclamation

A pay explanation is a report that gives data about the monetary piece of deals, cost of products and company costs during a specific period. Through the benefit and misfortune report, how much benefit procured or misfortune experienced by the organization during that specific period not entirely settled. The type of benefit and misfortune report ordinarily utilized by Kasmir is as per the following [6]:

- Single step structure, which is a blend of all essential (functional) and non-fundamental (non-functional) pay into one, then the amount of essential and non-fundamental costs is likewise made into one.
- Various step structure, which is a division between primary (functional) and non-principal (non-functional) business parts.

2.2. Method

This exploration is subjective examination with field techniques, in particular examination where the information source is gotten straightforwardly in the field. This exploration utilizes an expressive logical strategy, specifically research that portrays obviously and exhaustively the peculiarity at the core of the issue without making speculations or doing measurable estimations. In particular, this examination means to make a model monetary revealing application for use by STM Muhammadiyah Sunggal directors. The information assortment method in this exploration was to utilize a meeting procedure, where the examination group directed interviews with the chiefs of STM Muhammadiyah Sunggal to figure out the need to make a model monetary revealing application. In the mean time, information examination utilizes two phases, specifically 1) Fast Arrangement. At the speedy arrangement stage, an investigation of the requirements expected to fabricate a model is completed. The requirements examination completed in this exploration is as an examination of information, cycle and result needs. 2) At the fast plan demonstrating stage, the plan starts to be made in view of the information acquired in the past stage. The plan in this exploration utilizes the Bound together Demonstrating Language (UML) technique, as well as data set and connection point plan.

3. Results and discussion

The monetary report model that was really conveyed from this appraisal participates in the upside of purpose visual depiction, where the application show is supposed to be genuinely fundamental advantageously seen even by individuals who are definitely clueless, then, the genuinely huge show will destroy the eyes of clients who are in their advanced age. , where the normal individual in advanced age has encountered a decreasing in their capacity to see, coming up next is a show of the model monetary report usage of STM Muhammadiyah Sunggal.
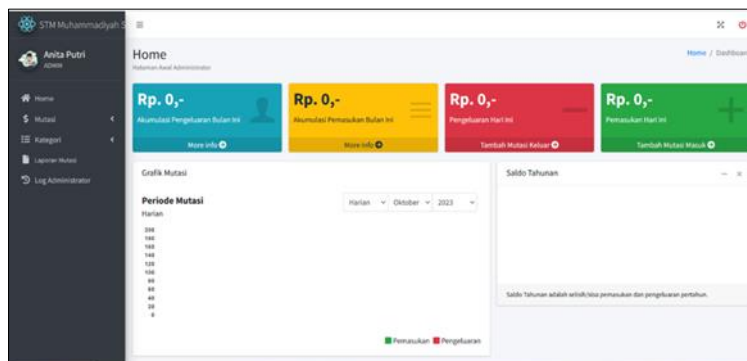
Figure 1 Financial Report Application Dashboard

Visually, it is perceived that the presence of this application isn't stylish, doesn't contain excellence, or a plan that can draw in a client, or different devices that can give far reaching comfort, since this monetary application focuses on straightforwardness in its activity. This simplicity of activity is the key with the goal that this application can be utilized by STM Muhammadiyah Sunggal managers.

It is accepted that the STM Muhammadiyah Sunggal monetary report application model that has been effectively made will truly help managers in making monetary reports. This application will be extremely straightforward on the grounds that the functional cycle is intended to be really basic utilized by laypeople who don't figure out bookkeeping, and are additionally not gifted at utilizing devices. Despite the fact that the activity is simple, this application will in any case create monetary reports that are sound, straightforward and dependable, and can be effortlessly distributed or imparted to the more extensive local area. The fundamental benefit of this application is its perception, where all costs are pictured with extremely huge symbols so they are exceptionally satisfying to the client's eyes. This is finished to make it simpler for the older to utilize this application, in light of the fact that obviously, most of STM overseers all through Indonesia are in the old gathering.

This monetary report application has four (4) sub pages, in particular the landing page, transformation, classification and change report. In the upper left corner of the application you will see the name of the client who is working the framework, then, at that point, underneath it there is a menu for the four (4) amount of the pages referenced over, this menu is made lined up with the left with a differentiating variety show, to make it more straightforward for the client's eyes to track down the menus. which are accessible.

On the landing page the client will be shown 4 primary symbols that can help the client in making monetary reports, the symbol situated in the upper right corner, has an enormous green box with the words add approaching transformation. This device capabilities to include STM pay. Operationalization of this apparatus is finished by tapping the green box that says add approaching change, then enter how much cash coming in, in this segment the specialist has secured in that everything that could possibly be composed is numbers. This is finished to limit client blunders in entering how much approaching assets. After the client inputs how much approaching assets, underneath there is a date menu, where this date menu will be filled in naturally, this date robotization is vital to sum up client exercises in bringing in approaching assets, as well as limiting mistakes, for example, neglecting to enter the date or filling in some unacceptable date, as well as One more part of this mechanization will keep up with the trustworthiness of contributing approaching assets in light of the fact that the date can't be controlled, yet this computerization requires the client to quickly include how much approaching finances around the same time.

Close to the date there is a transformation class, this menu means to bunch the sources or starting points of the cash that goes into STM, in deciding the change class the specialist first leads interviews with mosque executives to get data about where the STM supports come from, then, at that point, the scientist bunches the wellsprings of the assets so The STM pay class comprises of 1. Part expenses, 2. Shutting cash, 3. Recitation costs, 4. Different costs, 5. Cash waqf, 6. Vehicle rental. To enter a transformation classification, the client basically taps on the down bolt on the menu, then, at that point, a few classification choices will show up, after which the client can choose the fitting classification by tapping on the classification type. Then, there is a green box close to the menu/classification type symbol in which it says + new class.

This device capabilities to add classification types that are not yet accessible in the class type, where after this classification type is added, that class type will keep on being saved and will seem when the down bolt is clicked in the future sometime in the not too distant future. This device was made as a type of expectation assuming later on there are extra kinds of pay classes that don't as of now exist. Underneath the date and class type there is a portrayal. This menu/symbol is discretionary, meaning it must be utilized if fundamental. This menu/apparatus was made to work with clients if they have any desire to make sense of exhaustively data in regards to reserves entering STM. The last move toward bringing in approaching assets is tapping the save symbol. This is done so the information gathered is put away in the information base. At the point when the client taps on the save symbol, the information that has been made will consequently be added to the rundown of approaching changes.

Back on the Landing page close to the green box that says add approaching changes, there is a red box that is similar size as the words add active transformations. This red box capabilities to enter exchanges or exercises that cause STM assets to go out. The functional technique for this menu is the very same as bringing in addition to approaching transformations. This is expected to make it more straightforward for clients to recall the way this functions, on the grounds that from the very outset the model of this application was intended for clients who are old and mechanically uneducated. The main client inputs how much supports that have gone out, where no one but numbers can be input,

then, at that point, the date is naturally filled in, then close to the date there is a change classification with an extra + class symbol which permits the client to enter another money use classification.

In the consumption classification there are choices: 1. Debacle Pay, 2. Commendation of the Body, 3. Feast Help for Catastrophe Families, 4. Ustadz Honorarium, 5. Organization Expenses, 6. Rescue vehicle Support Charges 7. Stock Support Expenses, so the client just has to Tapping on the choice that compares to the information entered, and assuming there is a class outside the accessible information the client can include the new class. Then, there is data that is possibly utilized when required, lastly the save symbol is for setting aside money dispensing information that has been input already, where in the wake of tapping the save symbol the information is naturally placed into the framework.

On the main page there is a bright yellow box that says accumulated income for this month. When this menu is clicked, a recapitulation of data will appear regarding incoming funds that have been input into the system within the monthly period. This period can be changed according to needs to monthly or yearly. This choice was made to make it easier for administrators to make monthly reports and annual reports, where these two reports must be made to maintain the trust of the community or STM members.

Then, in the left corner on the principal page there is a menu for gathered consumption this month, as a matter of fact this menu is practically equivalent to the collected pay menu during the current month, the main distinction is the data shown, the collected pay menu during the current month gives data on approaching assets while the amassed use during the current month contains data in regards to STM cash out.

Under the four principal menus made sense of before, there are diagrams and yearly adjusts. Yearly equilibrium is a menu that will show data with respect to the leftover money, or equilibrium held by STM every year, while the chart will show data in regards to approaching and active cash at the same time. This chart was made to make it simpler so that clients might be able to see changes in pay and costs and think about the development of both simultaneously. This apparatus is vital on the grounds that it will make it more straightforward for partners to figure out STM's monetary condition so they can settle on the best choices at significant times. Diagrams really accelerate the progression of data, and will diminish weariness in perusing, since charts can in a flash give decisions about monetary circumstances, contrasted with perusing cash out and trade out individually.

Charts can show monetary data as indicated by the ideal period. Clients can pick day to day, week after week, month to month or even yearly periods. The method for working this diagram is that the client can tap on the period settings situated in the upper right corner of the chart, where there are three (3) symbols, the first is the day to day, week by week, month to month or yearly period setting, the second is the month setting, and the third is the year setting . To make it more obvious the way this functions, scientists will reproduce its utilization as follows.

First the client chooses the period setting, for instance the client chooses the everyday setting, then on the subsequent symbol chooses which month the data is required, for instance the client chooses September, then the client chooses the ideal year for instance the client chooses 2023. After this period setting is finished then the diagram will show changes in real money in and cash out reserves claimed by STM consistently during October 2023, a similar will apply to week by week, month to month and yearly settings.

The last menu or apparatus in this application is the change report, this menu is valuable for giving thorough STM monetary reports, in this menu the client can see approaching and active money alongside the leftover equilibrium in one table. Later this monetary report can be downloaded or sent out in Succeed or PDF structure for printing. This change report can be set in yearly, month to month, week after week and everyday periods, the activity strategy is extremely simple, the client just has to tap the down bolt on the period to choose the ideal detailing time frame, then select the ideal month or year.

4. Conclusion

The conclusions in this research are as follows:

1. The STM Muhammadiyah Sunggal financial report application prototype prioritizes operational ease which only includes the main features needed to make financial reports.
2. The prototype of the STM Muhammadiyah financial report application will be developed in the form of a web-based application which can later be used by STM Muhammadiyah Sunggal administrators.

Compliance with ethical standards

References

[1] Nainggolan, P. (2012). *Manajemen Keuangan Lembaga Nirlaba*. Yayasan Bina Integrasi Edukasi

[2] sirait, P. 2014. *Pelaporan dan Laporan Keuangan*. Yogyakarta: Graha Ilmu.

[3] Simanjuntak, D. A., & Januarsi, Y. (2011). AKUNTABILITAS DAN PENGELOLAAN KEUANGAN DI MASJID. *Simposium Nasional Akuntansi XIV Aceh 2011*, 21–22.

[4] Sari, M., Mintarti, S., & Fitria, Y. (2018). Akuntabilitas pengelolaan keuangan organisasi keagamaan. *Kinerja*, *15*(2), 45. https://doi.org/10.29264/jkin.v15i2.4029

[5] Kamir. 2012. Analisis Laporan Keuangan. Jakarta: PT. Rajagrafindo Persada.

[6] Brigham, E. F., & Houston, J. F. (2017). *Fundamentals of Financial Management* (9th ed.). Cengage Learning.

[7] Rudianto. 2012. *Pengantar Akuntansi Konsep dan Teknik Penyusunan Laporan Keuangan Adaptasi IFRS*. Jakarta: Erlangga.

[8] Ahmed, Essia Ries, Ku Halim Bin Aiffin, Tariq Tawfeeq Yousif Alabdullah, dan Ahmed Zuqebah. 2016. "Zakat and accounting valuation model." Journal of Reviews on Global Economics 5(1). doi: 10.6000/1929-7092.2016.05.02.

[9] Raharjapura, Hendra Sumantri. 2011. Manajemen Keuangan dan Akuntansi. Jakarta: Salemba Empat.

[10] Doktoralina, Caturida Meiwanto, dan Zakaria Bahari. 2018. "Zakat accounting information system in private higher education." European Research Studies Journal 21(3):265–75.

[11] Fahmi, Irham. 2012. Analisis Kinerja Keuangan. Bandung: Alfabeta.

[12] Fauzia, Amelia. 2017. "Islamic philanthropy in Indonesia: Modernization, islamization, and social justice." Austrian Journal of South-East Asian Studies 10(2). doi: 10.14764/10.ASEAS-2017.2-6.