

Use of Excel to Assist in Preparing Financial Reports: A Case Study at Pesantren Mamba'ul Hisan Assu'udiyah Pekalongan

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ABSTRACT

In the era of globalization, knowledge in information technology is essential. This study explores the use of Excel to assist in preparing financial reports at the Mamba'ul Hisan Assu'udiyah Tirta Pekalongan Islamic Boarding School. The administration department, crucial for the institution's educational services, often faces challenges in managing administrative tasks effectively. By utilizing Microsoft Excel, financial reports can be generated more efficiently, streamlining processes from journal entries to simple financial statements. This research provides training on using Excel for financial reporting to enhance administrative performance. Findings indicate that well-structured financial reports, created with consistent and periodic record-keeping, significantly aid in decision-making and provide a clear overview of financial performance. The study concludes that using Excel facilitates the preparation of accurate financial reports, helping the institution avoid difficulties in collaborations with external parties. The research also highlights the simplicity and effectiveness of Excel as a tool for financial management, though it notes limitations in the scope of financial report examples provided.



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1. Introduction

The digital era, which is marked by increasingly sophisticated developments in science and technology, has brought major changes to various aspects of human life to make things easier. Indonesian people now have a new lifestyle that cannot be separated from electronic devices in everyday life. Various information can now be accessed easily so that people are always updated and share information at any time with high frequency.

Technological advances continue to develop to this day in line with the need for institutions to carry out efficiency which is starting to implement all activities carried out using computerized systems. These needs include the need to prepare a financial report where financial reports begin to be prepared using a technological system so that accounting records within an institution are carried out using a computer. (Triandi and Agustin, 2016). This makes it easier and faster so that errors can be minimized in preparing financial reports.

The key to future development for the Indonesian nation is education. Because with education it is hoped that every individual will know their existence and be able to participate in the development movement. With the rapid development of the world in the era of globalization of knowledge, education must also continue to be developed along with the times. Every educational institution really needs administration. Because administration is an important part of supporting the smooth running and fulfillment of the goals of educational institutions.

Administration is the activities carried out including assisting the teaching and learning process, student affairs, staffing, equipment, school infrastructure affairs, finance, and community relations. (Nofiani, 2019). One of the administrative roles is to provide information to the head. With this information, a head can consider decisions more quickly. With administration, the work runs smoothly and the possibility of errors in the work becomes small.

The world of education is an inseparable part of social life in general. Education is always synonymous with the teaching and learning process because this is the main activity in the world of education. However, apart from teaching and learning activities, there are many things that support the ongoing teaching and learning activities. One of them is activities in the administration section. The administration department is the part that carries out routine daily activities of writing, calculating, and managing data in an educational institution (Hariani and Sihotang, 2020).

Islamic boarding school is a traditional education where students live together and study under the guidance of teachers who are better known as kyai and have dormitories for the students to live in. The students are in a complex which also provides a mosque for worship, space for study and other religious activities. As time goes by, as well as society's demands for general education, many Islamic boarding schools now provide a general education menu in Islamic boarding schools. Then the terms salaf Islamic boarding school and modern Islamic boarding school emerged. Salaf Islamic boarding schools are Islamic boarding schools that purely teach religious education. Meanwhile, Modern Islamic Boarding Schools use a general education teaching system, with a class system and curriculum.

Real Work Lecture (KKN) activities are a form of education by providing learning experiences for students to live in society by directly identifying and dealing with community problems. KKN is also a program that thoroughly integrates the knowledge possessed into a concrete form of community service that combines the implementation of the Tri Dharma of Higher Education as a vehicle for implementing and developing the knowledge that has been obtained and applied to the community.

KKN-DR is an academic response to social problems that are occurring in society. The implementation of KKN-DR is independent and takes place at each student's domicile or current residence. Pacar Village is the current researcher's domicile for the KKN-DR location. Desa Pacar is one of the villages in the Tirta District area. Pacar Village has a lot of potential that can be explored in various aspects, it's just a matter of how we manage this potential so that it produces real results. Therefore, as a form of Independent Real Work Lecture to serve the community, in this case I will try to empower the community through the economy.

Based on this background, the researchers collaborated with the Mamba'ul Hisan Assu'udiyah Islamic Boarding School as a community service effort to provide soft skills in the form of Excel training to assist in the process of preparing financial reports. Through this training, it is hoped that knowledge and skills needed for work will be obtained so that they can be utilized optimally through the creation of conditions that fulfill the motto The Right Man on The Right Job At The Right Time, namely the right person, the right job and the right time, all of which can support management. organizational performance (Niati et al., 2019).

2. Method

This type of community service activity takes the form of training and direct practice. The subject of this training is the administration of the Mamba'ul Hisan Assu'udiyah Islamic Boarding School. In implementing the Pondok administration, in this case Ustadz Machrus was given an MS Excel training module in soft file form with KKN participant speakers. The service in this case is KKN carried out for five days with conditional times and dates. This training was carried out at the Islamic boarding school administration house which is located at Jalan H Abdullah Rt 04 Rw 02. The reason for taking this location was because at the Islamic boarding school Mr. Machrus carries out his duties and obligations as TU. Meanwhile, the material includes grouping accounts, making journals, posting to the ledger and making financial reports. The implementation schedule and material details can be seen in Table 1.

Table 1. Implementation Schedule and Training Materials

number	Information	Meeting				
		1	2	3	4	5
1.	Data collection and interviews 1					
2.	Syahriyah recapitulation training per cawu					
3.	Account grouping training, journaling and ledger posting					
4.	Training in preparing financial reports					

The methods used in this training are: (Yudha et al., 2017) is:

- a. Lecture Method
 This method is used to provide an explanation of the process of preparing Pondok financial reports using the Microsoft Excel program.
- b. Question and Answer Method
 This method is a parameter used to determine understanding of the material presented. The question and answer process seeks to find problems in the field regarding the process of preparing Pondok financial reports as well as solutions that can be implemented to resolve these problems.
- c. Simulation Method
 This method aims to provide direct experience of the process of preparing Pondok financial reports. This way participants can understand better everything from managing transactions to preparing financial reports. This simulation is carried out using Microsoft Excel 2007 software.
- d. Facilities and infrastructure needed to carry out this research data analysis training activity:
 - 1) Laptop / Computer
 - 2) Training material module

3. Results and Discussion

a. Profile of the Mamba'ul Hisan Assu'udiyah Islamic Boarding School

Training on the Application of Computer-Based Accounting is known as the city of Islamic students. It is not uncommon for Pekalongan to have many Islamic boarding schools. Islamic boarding schools are non-formal, religious-based educational institutions for children and teenagers. One of the Islamic boarding schools in Pekalongan Regency is the Mamba'ul Hisan Assu'udiyah Islamic Boarding School. The Islamic boarding school is located at Jl H Abdullah Rt 05 Rw Pacar Village, Tirto District, Pekalongan Regency, which is led by Mr. Kh. Syatibi. This Islamic boarding school was founded on June 1, 1989.

The teaching staff at the Islamic Boarding School are 8 teachers/clerics including the Pondok Caretaker who also teaches and 1 administrative staff. The Mamba'ul Hisan Assu'udiyah Islamic Boarding School is under the auspices of the Manba'ul Hisan As su'udiyah Foundation in order to receive a stronger legal umbrella with Notarial Deed Number 09, dated 15 June 2020 made by Notary Dyah Tantri Yulitasari, SH., M.KN. Being part of a foundation is a statutory requirement for educational institutions to have their own legal entity. Since being under the legal umbrella of foundations, relations with all outside parties have become more flexible and if there is cooperation in terms of assistance, whether in the form of materials or funds, it has met the requirements to be included in the category of educational institutions that receive assistance. Not only that, the legal umbrella of this foundation means that the Mamba'ul Hisan Assu'udiyah Islamic Boarding School can collaborate with other foundations as well. Sources of funding for the sustainability of Islamic boarding schools include Islamic boarding school fees, non-binding assistance, assistance from the Pekalongan City Government and Central Java Provincial Government, incentive assistance for teachers and periodic physical assistance from the Provincial Government, City Government. This funding source is not simply ignored, but

its accountability must be reported to the relevant parties. In preparing this accountability report, administrative staff cannot be separated. Administration is tasked with organizing administrative activities, namely written matters including financial matters and so on.

Based on the results of interviews with administrative staff at the Mamba'ul Hisan Assu'udiyah Islamic Boarding School, information was obtained that the administration at the Mamba'ul Hisan Assu'udiyah Islamic Boarding School is responsible for taking care of the shahriyah of the Islamic Boarding School, making annual reports and other administrative activities such as ordering question sheets, student exams, purchasing new books and other administration. Ustadz Machrus as the Administrator at the Islamic Boarding School, it is not easy to carry out his duties as an Administrator. Not only that, the preparation of financial reports at Islamic boarding schools is still very manual, using ledger books. After an interview with the Cottage Caretaker for preparing financial reports, he actually wanted to use a computer, but the computer facilities provided were inadequate and the computer often died. As a result, financial reports are still manual.

1) Training on the Application of Computer-Based Accounting

This training activity was carried out for five days specifically for the administrative staff of the new Islamic boarding school, which is located at the Mamba'ul Hisan Assu'udiyah Islamic Boarding School. Before the training was carried out there was an interview session for the Cottage Caregivers regarding what things were obstacles in preparing financial reports and the equivalent.

a) Syahriyah Summary Per Month

The Mambaul Hisan Assu'udiyah Islamic boarding school uses a monthly period, which means the division of the learning system with learning evaluations in one year divided into monthly or 12 months at a time. In this case it is used as an object, namely from January – December 2021.

b) Account grouping

An account is a special form used to record and classify similar transactions. A collection of accounts that are interconnected and form one unit is called a ledger. A simple account form consists of three parts, namely the name of the account, the place to record additions, and the place to record deductions. The grouping of accounts carried out at Islamic boarding schools is limited to simple incoming and outgoing cash records.

Figure 2.2

Account grouping recommendations for financial reports

Nama	Perubahan nama Akun	Kode Akun
Syahriyah	Pendapatan (Syahriyah Santri)	401
Pasang wifi	Beban Internet	503
Setor sembako bulanan	Beban lain-lain	599
Galon, jajan dll	Beban Konsumsi	504
Lembur	Upah Lembur	502
Honor	Beban Gaji	501

NB : perlu ditambah akun kas untuk mengetahui saldo kas yang sudah mengalami mutasi baik itu kas masuk maupun kas keluar

Accounting is very familiar with normal account balances. The normal account balance is a definite determination in accounting related to the position of the account or accounts which is the principle of double-entry bookkeeping (Pratiwi, 2012). The provisions regulated include:

Table 2
 Normal Account Balance

Account Groups	Increase	Reduce
Treasure	Debit	Kredit
Debt	Kredit	Debit
Capital	Kredit	Debit
Income	Kredit	Debit
Burden	Debit	Kredit

c) General journaling of transactions

A general journal is an accounting record that is used to record financial transactions chronologically. In this case, the Mamba'ul Hisan Assu'udiyah Islamic Boarding School has not at all touched on what is called a general journal. General journals have journals that always have debit-credit pairs, this is used as training material.

d) Ledger Posting

Posting is the process of transferring information or accounting data from the journal to the ledger. A ledger is a tool or book that is used as a place to transfer accounts or accounts from journals which will later be used to make financial reports. In essence, a ledger is a collection of various accounts/accounts/estimates that are used to prepare financial reports.

e) Financial Reports

According to Bastian, financial reports are the final result of the accounting process which provides information for various interested parties (Bastian, 2013). If the recording of each transaction during a certain period, in this case per cawu (quarterly quarterly) has been carried out, the next step is to prepare a financial report. Financial reports can be made weekly, monthly, quarterly or annually. However, usually financial reports are at least monthly.

4. Analysis

a. Application of Microsoft Excel in the Financial Reports of the Mama'ul Hisan Assu'udiyah Islamic Boarding School.

Microsoft Excel is applied here, the user only makes journal entries, financial report ledgers just like other accounting software. By using formulas from one sheet to another sheet, one file and another file become related. Using the Microsoft Excel Application for Financial Reports at the Mama'ul Hisan Assu'udiyah Islamic Boarding School.

In general, its use is still the same as before the formulas were given and is still easy because the formats are adapted to what is already running at Pondok. It's just that you need

to get used to applying it because if you only rely on the manual, one of the impacts will be less time effectiveness.

b. Advantages of Computer-Based Accounting Information Systems, especially Microsoft Excel.

From the results of the discussion above, it turns out that Microsoft Excel has an important role in preparing accounting information systems for financial reports. If an institution still uses an accounting information system in a manual process, you can imagine how complicated and time consuming it is. The manual accounting recording process requires several steps or stages in the process.

A part from that, human abilities are limited if they work beyond the limits of their time and energy. Then he will experience mental disorders such as unstable physical condition, getting tired quickly, forgetting and so on. By using accounting software, the information system will be faster. Likewise, at the Mamba'ul Hisan Assu'udiyah Islamic Boarding School, the speed of producing a financial report is faster and the error rate is smaller. Based on the description above, the application of Microsoft Excel compared to the old system used can be seen below:

Table 3

Differences between using Microsoft Excel and Manual

No.	Information	Manuals	Excel
1.	Input	<ul style="list-style-type: none"> • Slow, because inputting data must be complete and thorough. • The information produced is not necessarily accurate. 	<ul style="list-style-type: none"> • Simply input the code number • The information produced is more accurate.
2.	Proses	It requires a lot of time, money and energy to do it.	<ul style="list-style-type: none"> • Faster and shorter • Low error rate.
3.	Output	There's still a lot to cross-check .	Kroscheck does not need to be done repeatedly

5. Conclusion

In its implementation, financial reports play a very important role as a source of information and a tool to help make decisions, especially in obtaining an overview of the condition of an institution's financial performance, whether it is a surplus or deficit. By keeping good records that are made consistently and periodically, it will be very helpful to remind you of all transactions that have been carried out. Notes regarding these transactions are the main source for making financial reports.

By structuring and producing good and correct financial reports, it is hoped that in the future the Mamba'ul Hisan Assu'udiyah Islamic Boarding School will no longer experience difficulties when collaborating with outside parties. For this reason, the preparation of financial reports needs to be carried out on an ongoing basis. In this case, Microsoft Excel electronic worksheets are very helpful in preparing financial reports. Of course, a simple recording format as explained in this article can help readers in preparing financial reports simply. Apart from providing a simple overview of the preparation of financial reports, this article also has several limitations, namely that it only provides an overview of grouping accounts, journalizing, and posting ledgers and the prepared financial reports are examples of the simplest financial reports to help prepare effective and efficient financial reports and can be used properly.

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