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Implementation of a Simple Financial Recording and Reporting System to Enhance Congregation Trust in the Musholla's Social Funds

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Abstract This Community Service activity was carried out at the Al-Muqorrobiin Mosque located in the Kedaung area, Pamulang, South Tangerang City. The purpose of this community service was to increase the capacity of the management team in managing social funds in a transparent and accountable manner by implementing a simple financial recording and reporting system. This community partnership program used an educational and participatory approach consisting of direct counseling, training, mentoring, and evaluation sessions that focused on conveying the importance of transparency and accountability in financial recording for the management of mosque social funds. The results showed an increase in the understanding and skills of the Al-Muqorrobiin Mosque management team regarding recording financial transactions and preparing simple and systematic financial reports; Management gained insight into the importance of financial reporting to the congregation as a means to ensure transparency in the management of social funds. The real contribution of this Community Service activity encouraged the active involvement of the Mushola management in understanding and implementing financial recording and reporting, ensuring ongoing accountability and transparency and strengthening the congregation's trust in the management of the charitable funds they have donated.

Kata Kunci:
pencatatan; pelaporan keuangan; kepercayaan jamaah dana sosial

Abstrak *Kegiatan pengabdian Masyarakat ini dilaksanakan di Musholla Al-Muqorrobiin berlokasi di wilayah Kedaung, Pamulang, Kota Tangerang Selatan. Tujuan pengabdian masyarakat ini untuk meningkatkan kapasitas tim pengelola dalam mengelola dana sosial secara transparan dan akuntabel dengan menerapkan sistem pencatatan dan pelaporan keuangan yang sederhana. Program kemitraan masyarakat ini menggunakan pendekatan edukatif dan partisipatif yang terdiri dari konseling langsung, pelatihan, pendampingan, dan sesi evaluasi yang berfokus pada penyampaian pentingnya transparansi dan akuntabilitas dalam pencatatan keuangan untuk pengelolaan dana sosial masjid. Hasil menunjukkan peningkatan pemahaman dan keterampilan tim pengelola Masjid Al-Muqorrobiin terkait pencatatan transaksi keuangan dan penyusunan laporan keuangan yang sederhana dan sistematis; Pengurus memperoleh wawasan tentang pentingnya pelaporan keuangan kepada jamaah sebagai sarana untuk memastikan transparansi dalam pengelolaan dana sosial. Kontribusi nyata kegiatan Pengabdian ini mendorong keterlibatan aktif pengurus Mushola dalam memahami dan menerapkan pencatatan dan pelaporan transaksi keuangan, memastikan akuntabilitas dan transparansi yang berkelanjutan serta memperkuat kepercayaan jamaah terhadap pengelolaan dana amal yang telah mereka sumbangkan.*

INTRODUCTION

Indonesia, as the country with the largest Muslim population in the world, highly values spiritual values. This is evident in the numerous musholla and langgar used as places of worship and da'wah (Islamic outreach) in daily life. According to data from the Ministry of Religious Affairs (Kemenag-RI, 2026) via https://simas.kemenag.go.id/statistik, the Ministry of Religious Affairs' Mosque Information System (SIMAS) recorded 390,037 Musholla throughout Indonesia in January 2026. Overall, the number of mosques and prayer rooms in Indonesia reached 707,317. Prayer rooms play a vital role in social and religious life. In addition to serving as places of worship, prayer rooms are also often the center of community social activities such as religious study groups, Ramadan activities, and the management of social funds derived from donations, zakat, and congregational contributions.

Given the role of the Musholla as a hub for social activities, the proper and transparent management of social funds is essential to maintaining the congregation's trust in the administrators. Implementing a simple yet systematic financial recording and reporting system can assist administrators in managing these funds with greater transparency and accountability toward the community. As a center for social initiatives such as the collection of voluntary charitable contributions and various other community activities the musholla relies on these gathered funds to support a wide range of religious and social endeavors. These activities include providing aid to the needy, organizing Ramadan programs, and conducting religious education. Therefore, effective management of social funds is a crucial factor in ensuring the continuity of the Musholla's activities.

Figure 1. Number of mosques and musholla in 2026.

According to (Susanti Widhiastuti, 2024), financial planning is one of the important disciplines in managing personal and organizational finances. With good planning, both individuals and organizations can achieve short-term, medium-term, and long-term financial goals more effectively and efficiently. (Modesta Natalia Buaton et al, 2026) state the importance of implementing transparency and openness in financial information to improve accountability in managing finances in non-profit organizations, where information disclosure allows for social oversight, and every fund manager is required to be responsible for the use of resources entrusted to them. Transparency in financial reporting and good information accessibility contribute to increased public trust, as shown by the rise in grants and donations.

However, in practice, financial management in religious institutions like musholas or mosques is often still done in a simple way. Many mushola managers only record finances in the form of income and expenditure notes without a more systematic financial report. (Andriani et al, 2024) states that the majority of financial management in religious institutions in Indonesia still uses a simple recording system that does not fully reflect the principles of optimal transparency and accountability. This condition can result in information regarding the use of social funds not being clearly conveyed to the congregation.

The limited knowledge and skills of the musholla management regarding financial administration systems are another factor affecting the quality of financial management in religious institutions. (Dini Lestary et al, 2023) explain that it is necessary to implement accountability and transparency in managing financial reports at Masjid Darul Falah, even though the management has not fully applied these principles yet. A reliable financial recording and reporting system allows managers to prepare fund utilization reports more clearly, thereby increasing public trust in social fund management. In addition, managing a nonprofit organization like a musholla requires a financial management system that can effectively support planning, control, and financial reporting processes.

According to (Imam Prayogo et al, 2025), in the financial management of public organizations and non-profit organizations, a financial recording and reporting system known as the Public Sector Accounting system is needed. This system is designed to ensure that budget allocation and management run in accordance with established policies, and comply with applicable rules and regulations. Principles such as accountability, transparency, and fairness are the basis for preparing public sector financial reports.

These financial reports not only reflect the entity's financial position but also present non-financial performance, such as the achievement of program targets and their impact on society. Thus, Public Sector Accounting plays an important role in maintaining public trust in public institutions, in this case the Musholla. Based on these conditions, efforts are needed to increase the capacity of Musholla administrators in implementing a simple but systematic recording or accounting and financial reporting system.

According to (Satria et al, 2016) financial reports are the primary means of providing financial reports to various parties, both to information parties within the environment, in this case, Non-Profit Organizations, and to parties outside the public who have access to social funding. The more important the function of financial reports as a source of financial information for parties interested in Non-Profit Organizations in terms of decision-making, the higher the demands on the quality of the financial reports presented.

Furthermore, (Nelly Ervina et al, 2022) explain the specific function of the objectives of financial organizational reporting, namely to present fairly and in accordance with generally accepted accounting principles, financial position, results of operations, and other changes in financial position. According to (Jamaluddin, 2023), financial management as a science and approach involves managing an institution's funds, which includes finding sources of funds, allocating or using funds, and controlling liquidity positions and capital structure to achieve optimal financial stability and performance.

In the community service (Jamaluddin et al, 2024), Musholla Al Muqorrobin faced challenges in managing zakat, infaq, and charity funds efficiently, as well as in improving transparency and accountability, which could build trust from the community and donors in the management of the Musholla's funds. Furthermore (Jamaluddin et al, 2025), highlights the importance of optimizing the financial management of the musholla to support the effectiveness of social programs during Ramadan by applying principles of transparency and accountability.

The implementation emphasizes the importance of Financial Management Knowledge in daily life and can also serve as insight in educational institutions as a form of the institution's compliance with stakeholders (Jamaluddin et al, 2023). Over the past three years, community service activities have continued through service at the Al Muqorrobin prayer room to improve the board's capacity in managing social funds transparently and accountably by applying a simple system of financial record-keeping and reporting.

The Al-Muqorrobiin musholla in Kedaung, Pamulang, South Tangerang, was selected as a community service partner by a team of lecturers from the Management Study Program at the Faculty of Economics, Universitas Pamulang. This choice was made because, despite having relatively active financial operations, the prayer hall lacked a simple, systematic system for financial recording and reporting. Prior to the assistance program, financial reporting was limited to recording cash inflows and outflows, without presenting a comprehensive statement of the prayer hall's financial position. This situation highlighted the need for more in-depth and sustainable guidance.

The objective of this community service activity is to enhance the capacity of the administrators in implementing a simple financial recording and reporting system at the Al Muqorrobin musholla, thereby increasing the congregation's trust in the management of the musholla's social funds.

METHODS

The community service activity employs an approach based on education, participation, and mentoring. The educational component involves presenting material on the fundamental principles of social fund management, the importance of transparency and accountability, and techniques for establishing simple financial recording and reporting systems. This material is delivered interactively through presentations, discussions, and case studies, enabling participants to grasp both the concepts and the significance of financial administration in managing religious organizations.

A participatory approach was adopted by actively involving musholla administrators in every training session. Participants were given the opportunity to directly carry out the processes of recording income and expenditure transactions, maintaining cash books, and preparing simple financial reports based on actual transactions from musholla activities. These practical exercises aimed to enable participants to master financial administration techniques and apply them to the real-world conditions encountered in managing social funds.

The final stage of the activity involved providing guidance, monitoring, and evaluating the implementation of the newly introduced financial recording and reporting system. The community service team assisted the administrators in organizing financial records based on the musholla’s operational activities and evaluated the participants' practical application of the system. Through this process, it is expected that the administrators of Musholla Al-Muqorrobiin will be able to consistently apply the financial administration system, thereby making the management of social funds more transparent and accountable, and ultimately enhancing the congregation's trust in the musholla’s financial governance.

RESULTS AND DISCUSSION

Results

The community service activity with the theme "Implementation of a Simple Financial Recording and Reporting System to Increase Congregants' Trust in Musholla Social Funds" was carried out at Musholla Al-Muqorrobiin in Kedaung, Pamulang, South Tangerang City, from March 14 to 21, 2026, attended by 30 people consisting of the musholla management and congregation representatives. The entire program ran successfully through collaboration between the Universitas Pamulang community service team and the musholla management.

This initiative focused on improving the management's ability to implement transaction recording systems and prepare simple financial reports, thereby promoting transparency and accountability in managing social funds coming from voluntary donations, infaq, and charity from the congregation.

Figure 2. Presentation of material on the implementation of a simple financial recording and reporting system to the administrators of Musholla Al-Muqorrobiin.

The stages of the activity begin with observation and identification of the financial administration conditions that have been implemented by the musholla management, then the provision of training, assistance and the final stage of assessment is carried out. Based on the results of observations, it is known that transaction recording is still carried out simply and does not use a standard format, so that information regarding the receipt and expenditure of social funds has not been optimally documented. This condition is the basis for the preparation of training materials that focus on strengthening financial administration, preparing simple cash books, and making financial statements that are easy to understand and accountable to the congregation.

Table 1. Results and success indicators

Indicators	**Before the Activity**	**After the Activity**
Neatness of Financial Report	Simple, informal	Neat, Complete, and Up to Standard
Fund Transparency	Low, Congregation Doubts	High, Congregation and Donors Satisfied
Responsibility	Unusual, Not on Target	Fair and on target
Congregation Participation	Low	High, Donors Increased.

Source: Service team assessment, 2026.

After conducting training on preparing training materials focused on the four indicators mentioned above, the results of this Community Service Program Partnership generated several outcomes, including: 1) Financial reporting created after the training became neat, complete, and in accordance with the standard general reporting format. 2)

Transparency in the use of congregational funds increased, making both the congregation and donors feel satisfied. 3) The accountability of the management was considered reasonable and on target. 4) The participation of the congregation in donating funds to the management of Musholla Al Muqorrobin increased.

The results of this service are supported by data comparing before and after the activity, as shown in the following image:

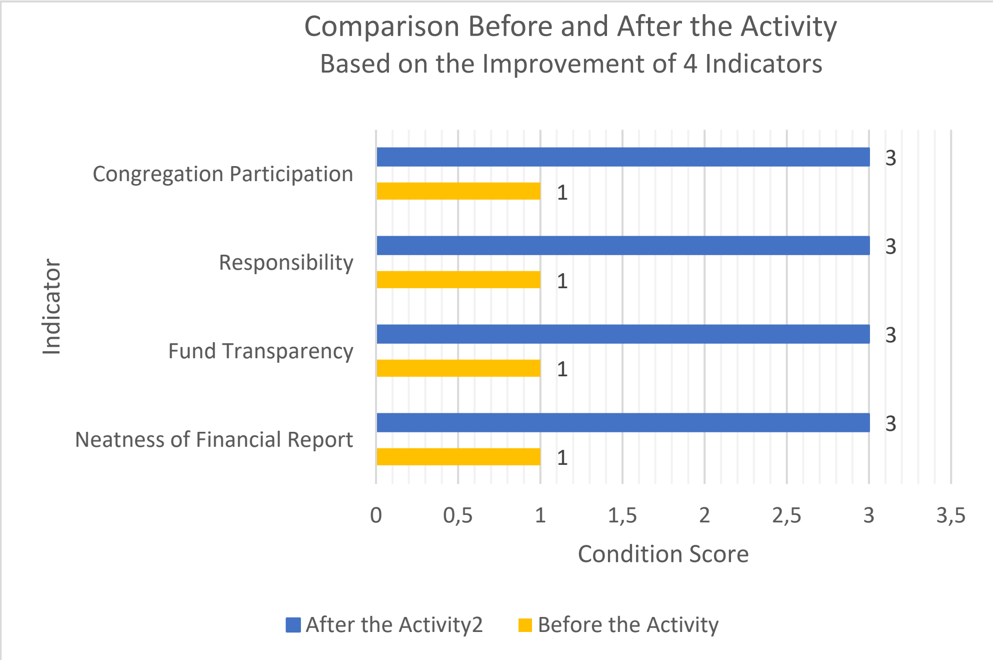

Figure 3. Comparison graph before and after the activity.

The chart above shows a comparison of the situation before and after mentoring activities at Al Muqorrobin Prayer Room, focusing on four main indicators: Neatness of Financial Reports, Fund Transparency, Accountability, and Community Participation. Before the activities, the Neatness of Financial Reports was very low, with financial reports made manually and incomplete, reflected in a score of 1.

However, after the activities, the financial reports became more organized and in line with general financial standards, leading to an increased score of 3. Similarly, Fund

Transparency, which was rated low with a score of 1 before the activities, where congregation members were unsure about fund usage. After the activities, transparency improved significantly to a score of 3, reflecting a high level of satisfaction from both the congregation and donors.

The third indicator is Accountability, where before the activities, it scored low at 1, and after the mentoring, it increased to 3, which means the management's responsibility for the prayer room's finances is appropriate or reasonable and on target. The fourth indicator is Congregation Participation. Before the mentoring, the congregation's participation in prayer room activities was still low, with a score of 1.

After training and mentoring, participation increased, shown by higher engagement in donations and active involvement in daily prayer room activities, such as congregational prayers, reflected in a score of 3. This chart shows a significant increase across the four indicators, indicating that mentoring in financial management not only improves the quality of financial administration but also enhances transparency, accountability, and congregation participation at Musholla Al-Muqorrobin

Discussion

Community service activities through Financial Reporting Assistance Training at Musholla Al Muqorrobin are carried out as a form of service to the community, focusing on a Simple Financial Recording and Reporting System to increase the trust of congregants in the Musholla's social funds. This activity is important to implement because ideally, the Musholla has a high moral and social responsibility in managing funds that come from congregants, donors, alms, charity, and other donations. The function of these funds is not only for operational worship needs but also to support various socio-religious activities involving the surrounding congregation.

This activity began with the management of the prayer room facing a fundamental problem where it was found that there was a financial recording and reporting system that was not standard and did not meet the general standards of public financial reporting. This situation causes the financial recording and reporting process to still be carried out carelessly, incomplete, and potentially difficult to track cash inflows and cash outflows. The implementation of mentoring activities is carried out through several stages, namely preparation, implementation of training and mentoring, and assessment.

In the preparation stage, the volunteer team identified the main problems faced by the mosque administrators, especially related to document administration and financial report preparation. This stage is important because the success of the volunteer activities is greatly influenced by accurately understanding the real needs of the target community. By knowing the problems they face directly, the training materials can be adjusted to fit the situation and abilities of the mosque administrators.

At the implementation stage, the Musholla administrators were given a presentation on the importance of financial recording and reporting for religious institutions. After that, technical assistance was provided, which included training on recording cash inflows and outflows, categorizing transactions, preparing administrative documents, and creating simple financial reports. The administrators not only received theoretical explanations but were also guided to practice directly. This hands-on approach is one of the strengths of the activity because the administrators can understand the process of preparing reports step by step, from recording daily transactions to compiling the final report, and it doesn't just stop at transferring knowledge to them.

Based on the comparison chart before and after the activity, all four main indicators showed significant improvement. The neatness of financial statements, transparency of funds, accountability and participation of pilgrims who were previously in low condition (score 1) or not optimal increased (score 3) after the mentoring activities were carried out. The graph shows that assistance in the form of training and mentoring has a real contribution to improving the quality of financial governance of prayer rooms.

These results are in line with (Andriani et al, 2024) and (Dini Lestary et al, 2023), (Modesta Natalia Buaton et al, 2026) and (Imam Prayogo et al, 2025) where the role of a simple financial recording and reporting system can increase transparency, accountability and trust of worshippers in mosques and mosques not only as houses of worship as well as the implementation of good governance of public institutions.

CONCLUSIONS

Based on the results of the implementation of Community Service activities with the theme "Implementation of a Simple Financial Recording and Reporting System to Increase Congregation Trust in the Musholla Social Fund", several conclusions were drawn, including: 1) Financial reporting created after the training became neat, complete, and in accordance with the standard general reporting format. 2) Transparency in the use of congregational funds increased, making both the congregation and donors feel satisfied. 3) The accountability of the management was considered reasonable and on target. 4) The participation of the congregation in donating funds to the management of Musholla Al Muqorrobin increased.

The administrators of Musholla Al-Muqorrobiin are expected to implement a consistent financial recording and reporting system so that all social fund transactions are properly documented. Reports on the receipt and disbursement of social funds should be prepared and presented to the congregation on a regular basis as a means of ensuring transparency and accountability in the management of public funds. Musholla administrators are expected to continuously enhance their financial administration competencies through advanced training, covering both basic bookkeeping and the use of digital technology for financial record-keeping and reporting.

The next mentoring activities will focus on the business aspect of the congregation's cooperative, the Micro Business Unit of the congregation, which is oriented towards the welfare of the Mushola Al Muqorrobin congregation members. To support these community service activities, it is best to involve funders, donors, and sponsors to facilitate funding for the congregation's businesses to help grow sustainable ventures. In the future, joint non-financial training is expected, such as digital marketing and entrepreneurial skills.

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