

Design and Development of Financial Reporting Information System for Taman Pendidikan Alquran Governance

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ABSTRACT

The Al-Qur'an Education Park (TPQ) plays a significant role in shaping character and understanding of Islam from an early age. However, TPQ financial management is typically conducted manually, increasing the risk of recording errors, lack of transparency, and difficulties in decision-making. This study aims to develop a computerized financial reporting information system for more effective and efficient TPQ governance in accordance with the Ministry of Religious Affairs (Kemenag) standards. The prototype method is used in system development, allowing for iterative improvements based on user feedback. The system is designed to record financial transactions, generate financial reports, and present relevant financial information for TPQ administrators. System testing is conducted using the black-box method to evaluate functionality from the user's perspective and the white-box method to examine the internal structure and logic. This study demonstrates that the financial reporting information system improves the accuracy, efficiency, and transparency of TPQ financial management in compliance with Kemenag standards. Additionally, the system facilitates financial analysis and better decision-making for administrators. Therefore, this system is expected to contribute to the overall improvement of TPQ governance.

Keywords: Information System, Financial Reporting, Governance, Taman Pendidikan Alquran (TPQ), Prototype, Blackbox Testing, Whitebox Testing, kemenag standard

Article Info:

Article history:

Received March 16, 2025

Revised February 07, 2026

Accepted May 25, 2026

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1. INTRODUCTION

The rapid development of Information and Communication Technology (ICT) has significantly impacted various aspects of the education sector. The modern era's fast-paced changes have indirectly driven major transformations, accelerating innovation and optimizing the implementation of technology in education (Suradji M, 2018). By 2020, ICT had become a standard tool for simplifying various administrative tasks in offices (Islami & Ramadhani, 2021). In educational institutions, information technology covers various areas, including financial management, attendance data management, payroll management, and more. Among these, financial management is a crucial aspect that must be handled accurately and efficiently (Wahyudi, F., 2020).

In the financial sector, both in companies and educational institutions, the implementation of financial information processing systems is essential. These systems provide a practical method for generating reliable data and information while enhancing time and cost efficiency in obtaining or processing data in companies, institutions, and organizations. However, some organizations still lack efficiency and effectiveness in financial information management due to the absence of computerized systems. Consequently, manual financial processing requires more time and effort, increases human error in data entry, and leads to frequent data loss.

One such institution still relying on manual financial management is the Al-Qur'an Education Park At-Taqwa, located in Perum Karah Indah I No.10 Karah, Jambangan District. This study was motivated by empirical problems identified by the researchers regarding financial data management in educational institutions. The financial challenges faced by this institution include financial transactions, tuition fee payments, transaction recording, and financial reporting—all of which are still conducted manually. This traditional approach often results in data entry errors, data loss, and the inability to generate real-time financial reports. Additionally, financial records in the institution's ledger are unstructured, and transactions such as book sales, uniforms, and furniture purchases frequently suffer from incorrect or missing entries.

Currently, financial report preparation in this institution relies on physical archives, leading to prolonged processing times and an increased risk of data loss in case of disasters. Furthermore, since this institution operates under the Ministry of Religious Affairs, it must submit quarterly reports related to financial matters, teacher and student data, and educational activities to the local Religious Affairs Office.

Based on interviews and analysis, the researchers propose designing and developing a computerized financial accounting information system to address these issues. This system is expected to facilitate detailed bookkeeping and serve as the foundation for this research, culminating in a thesis titled "Design and Development of a Financial Reporting Information System for the Governance of Al-Qur'an Education Park (TPQ)."

2. METHODS

This study employs a qualitative approach by designing a financial reporting information system that aligns with Kemenag standards to address issues at TPQ At-Taqwa. The research adopts a web-based prototype development method, which includes several stages:

1. User Requirements Analysis: Includes business process design, flowcharts, context diagrams, and Data Flow Diagrams (DFD).
2. Prototype Development: Involves designing a Work Display Sheet (LKT) for the system.
3. System Implementation: Covers the actual development of the system.
4. System Testing: Conducted using the Black-box Testing method.

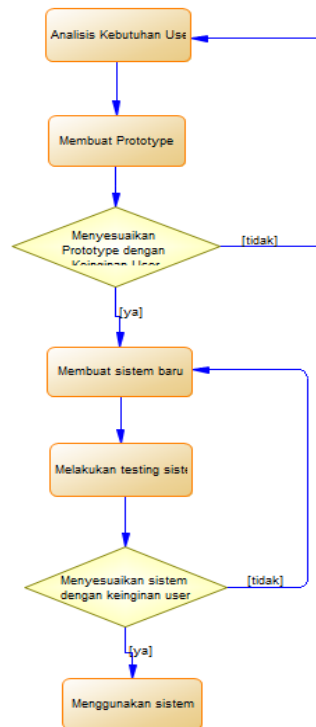


Figure 1 Research Design

2.1 Bussiness Process Flow

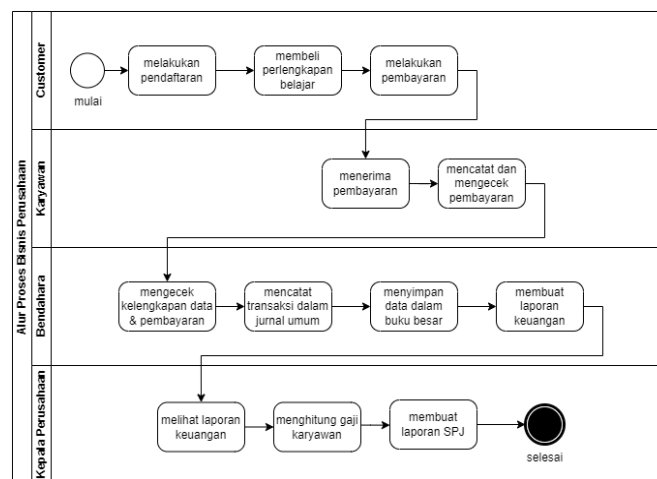


Figure 2 Business Process Flow

The activity diagram illustrates the workflow of the financial reporting information system, involving customers, staff, the treasurer, and the head of the institution. The process begins with customers registering, purchasing learning materials, and making payments. Staff then receive and verify these payments, record transactions in the general journal, and ensure data completeness. Subsequently, the treasurer stores data in the ledger and prepares financial reports. Finally, the head of the institution reviews the reports, calculates employee salaries, and generates the SPJ report, completing the process.

2.2 Access rights allocation

The web-based Accounting Information System application is divided into 3 users, namely: Treasurer, Admin, and Business Owner.

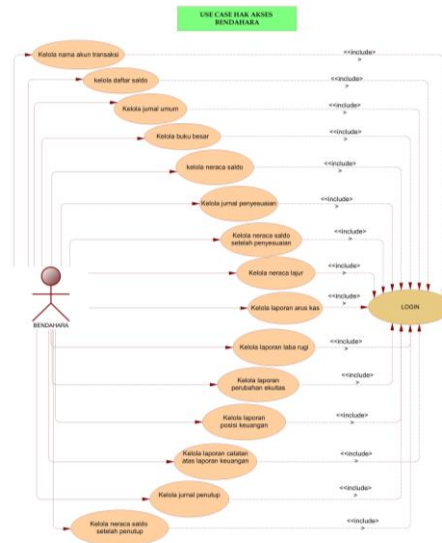


Figure 3 Treasurer's Access Rights

This Use Case diagram illustrates the access rights and functions available to the Treasurer actor within the financial reporting information system. The Treasurer is authorized to manage various components of financial reports, including managing the balance list, general journal, ledger, trial balance, as well as financial statements such as cash flow reports, income statements, changes in equity, financial position, and notes to the financial statements. Each function requires a login process as an authentication step to ensure the security and validity of access.

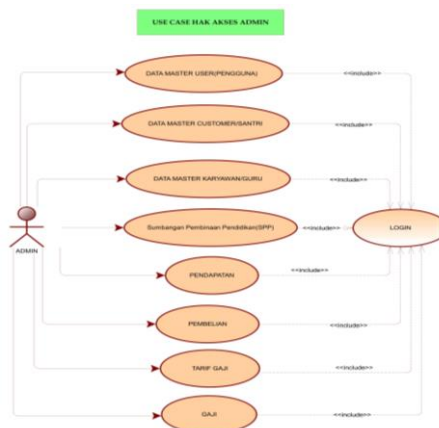


Figure 4 Admin Access Rights

This Use Case diagram illustrates the access rights and functions available to the Admin actor within the financial reporting information system. The Admin is authorized to manage master data of users, customers/students, and employees/teachers, as well as financial data such as educational development contributions (SPP), revenue, purchases, salary rates, and payroll. All these functions require a login process as an authentication step to maintain system security and ensure access validity.

processes for generating financial reports, including cash flow reports, income statements, statements of changes in equity, statements of financial position, and notes to financial statements.

The Treasurer is responsible for processing financial data and preparing reports using data stored in several database tables, such as account name tables, trial balance tables, adjustment balance tables, and financial report tables. The generated reports are then delivered to the Institution Owner as financial information for monitoring and decision-making purposes. This process ensures that financial reporting is conducted systematically, accurately, and in an integrated manner within the system.

2.4 Prosed CDM dan PDM Design

1. Prosed Conceptual Data Model (CDM)

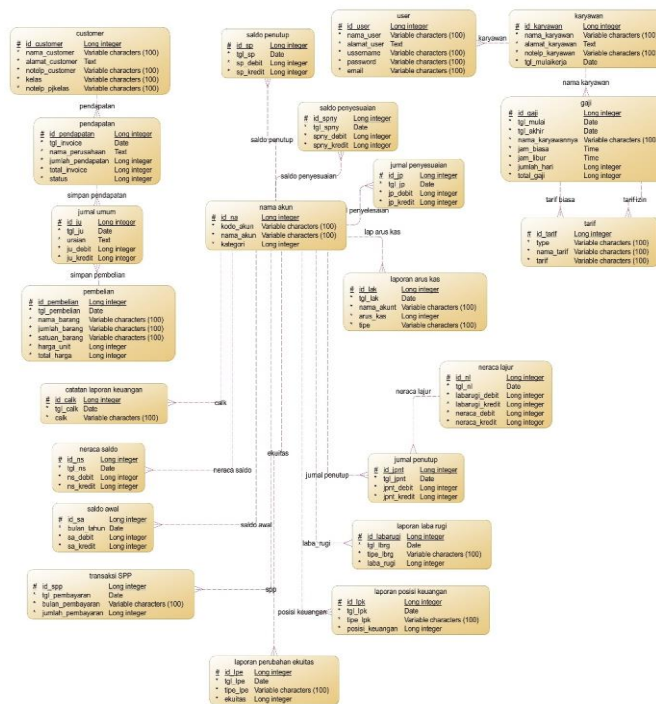


Figure 10 Prosed Conceptual Data Model

The Entity Relationship Diagram (ERD) that represents the database structure of the Financial Reporting System of TPQ At-Taqwa. The diagram describes the relationships among entities used in managing user data, transaction records, account data, and financial reporting data. Each entity is interconnected to support integrated data storage and processing, enabling the system to produce structured and consistent financial information.

2. Proposed Physical Data Model (PDM)

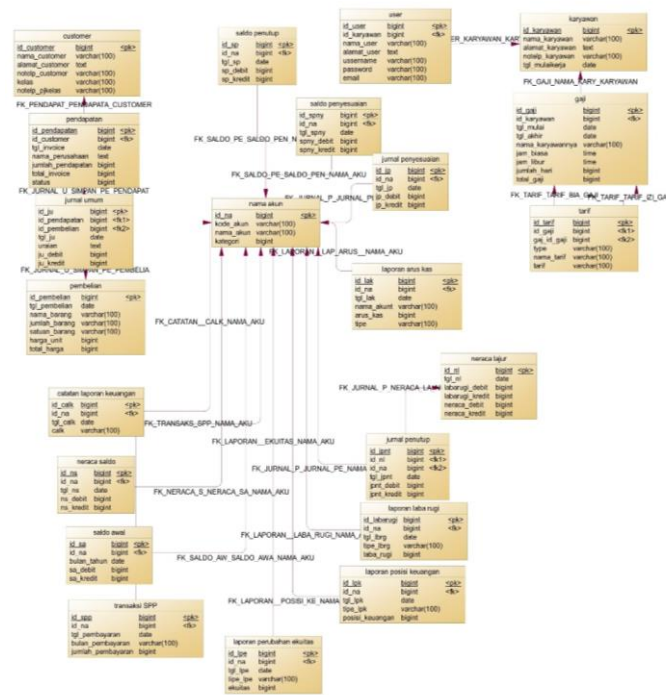


Figure 11 Proposed Physical Data Model (PDM)

The Entity Relationship Diagram (ERD) illustrating the database design of the Financial Reporting System of Taman Pendidikan Qur'an At-Taqwa. The diagram describes the relationships among entities involving user data, employee data, customer data, financial transactions, and financial reporting data. The relationships between tables are designed to support integrated data storage, processing, and presentation, enabling the system to generate accurate and well-structured financial reports.

3. RESULTS AND DISCUSSION

The following is an explanation of the results and discussion of the Financial Reporting Information System website application that has been developed and used by the Administrator, Company Owner, and Relevant Employees.

1. Administrator page

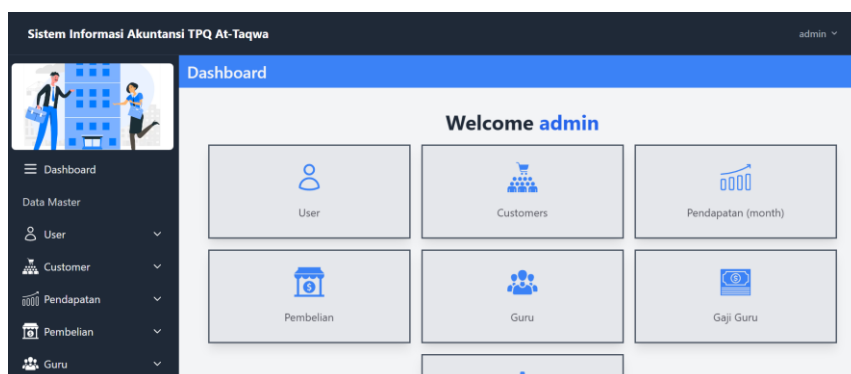


Figure 1 Administrator Page Display

The Dashboard interface that provides an overview of system information and main features accessible to the admin. This interface displays summary menus, including user management, customer data, revenue records, purchase transactions, teacher data, and teacher salary information, which support efficient monitoring and management of institutional activities.

2. Application Master User Data

No	Nama	Alamat	No. Telp	Username	Email	Password	Hak Akses	Actions
1	Admin First	Admin First	00 000 0000 0011	admin	admin@first.id	12345	admin	[Edit] [Delete]
2	Bendahara 1	Surabaya	8088588088	Bendahara	bendahara1@test.com	12345	bendahara	[Edit] [Delete]
3	Owner 1	Surabaya	89988998899	Owner	owner1@gmail.com	12345	pemilik	[Edit] [Delete]

Figure 2 Application Master User Data Display

The User Data interface that displays a list of registered users within the system. This interface provides information such as name, address, phone number, username, email, password, and access rights. It also allows administrators to manage user data, including adding, editing, and deleting user information to support system administration.

3. Master Customer Data (Student)

No	NIS	Name	Jenis Kelamin	No. Telp	Kelas	Status	Actions
1	149	azizah	Perempuan	+62 877264039867	6	active	[View] [Edit] [Delete]
2	150	M. Abidzhar	Laki-laki	+62 82199437469	Al-Qur'an	active	[View] [Edit] [Delete]
3	155	Wulan Ayu	Perempuan	+62 98729870985	Al-Qur'an	active	[View] [Edit] [Delete]
4	157	Ahmad Agam	Laki-laki	+62 2377665443	Al-Qur'an	active	[View] [Edit] [Delete]
5	158	Nur Sheina	Perempuan	+62 8235533476	Al-Qur'an	active	[View] [Edit] [Delete]

Figure 3 Student Data Display

The Customer Data interface that displays a list of registered students within the system. This interface provides information such as student identification number, name, gender, phone number, class, and status. It also allows administrators to manage student data, including viewing, editing, and deleting information to support data management and monitoring.

4. Add Treasurer Transaction Account

The Add Transaction Account interface that allows users to input new account data by entering the account code, account name, and account category. This interface supports proper account classification and helps maintain accuracy in recording financial transactions.



Figure 4 Add Transaction Account Display

5. Cash Flow Financial Report

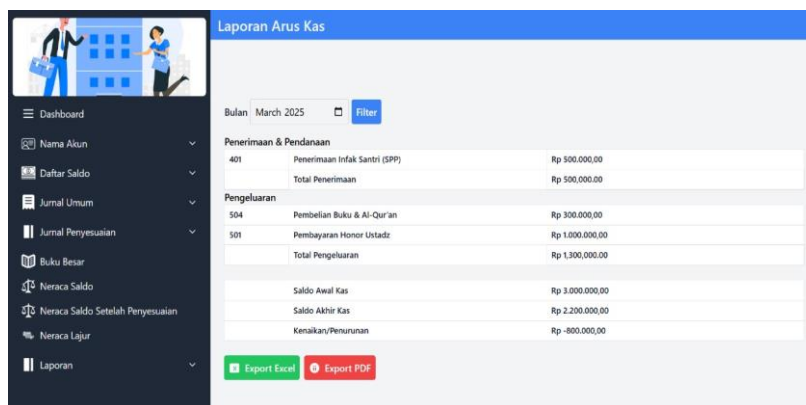


Figure 5 Cash Flow Financial Report Display

The Cash Flow Statement interface of the TPQ At-Taqwa Accounting Information System, which presents cash inflows, cash outflows, and changes in cash balance based on the selected reporting period. This report helps management monitor the institution’s cash flow activities.

6. Income Statement Report

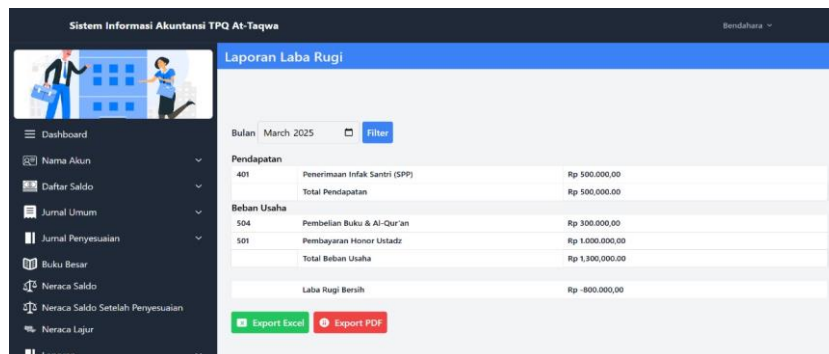


Figure 6 Income Statement Report Display

The Income Statement interface of the TPQ At-Taqwa Accounting Information System, which presents revenue data, operating expenses, and net profit or loss based on the selected reporting period. This report assists management in monitoring the institution’s financial performance.

7. Trial Balance Interface of the Financial Report

No	Nama Akun	Ref	Total Debit	Total Kredit
1	Donatur	107	Rp 350,000.00	Rp 2,500.00
Total			Rp 350,000.00	Rp 2,500.00

Figure 7 Trial Balance Interface of the Financial Report Display

The Trial Balance interface that displays account balances based on the selected reporting period. The interface presents debit and credit totals for each account to support the financial reporting process.

8. Statement of Changes in Equity

Modal		
Laba/Rugi Bersih (Lap. Laba-Rugi)		Rp -800,000.00
Prive		
Setoran Modal Tambahan		Rp 0.00
Modal TPQ Attaqwa		Rp 10,000,000.00
Modal Akhir		Rp 9,200,000.00

Figure 8 Equity Changes Financial Report Display

The Statement of Changes in Equity interface that displays information on equity changes, including net profit or loss, additional capital contributions, and ending capital balance based on the selected reporting period. This interface provides a clear overview of equity movement to support financial evaluation and decision-making. Furthermore, the report can be downloaded in Excel and PDF formats to facilitate reporting and documentation.


9. Financial Position Report

ASET LANCAR		
Saldo Awal		Rp 3,000,000.00
Penerimaan Infak Santri (SPI)		Rp 500,000.00
Pembelian Buku & Al-Qur'an		Rp -300,000.00
Pembayaran Honor Ustadz		Rp -1,000,000.00
TOTAL ASET LANCAR		Rp 2,200,000.00
ASET TETAP		
Saldo Awal		Rp 5,000,000.00
Penyisutan Peralatan Mengajar		Rp -200,000.00
Penyisutan Inventaris		Rp -300,000.00
TOTAL ASET TETAP		Rp 4,500,000.00
TOTAL ASET		Rp 6,700,000.00
LIABILITAS JANGKA PENDEK		
Akruan Honor Ustadz yang Belum Dibayar		Rp -1,500,000.00
Pengakuan Biaya Listrik yang Belum Dibayar		Rp -400,000.00
TOTAL LIABILITAS JANGKA PENDEK		Rp -1,900,000.00
EKUITAS		
Saldo Awal		Rp 0.00
Donasi dari Warga		Rp 0.00
TOTAL EKUITAS		Rp -1,900,000.00
TOTAL LIABILITAS & EKUITAS		Rp -3,800,000.00

Figure 12 Financial Position Report Display

The Statement of Financial Position interface that displays financial data consisting of current assets, fixed assets, short-term liabilities, and equity based on the selected reporting period. This interface provides an overview of the institution's financial condition to support monitoring and decision-making processes. In addition, the report can be downloaded in Excel and PDF formats to facilitate reporting and documentation.

10. Notes to Financial Statements (CALK)



CATATAN ATAS LAPORAN KEUANGAN		
Bulan: DECEMBER 2024		
410	KAS DI BANK	Rp. 5.000.000
210	UTANG USAHA	Rp. 5.000.000
310	UTANG BANK JATIM	Rp. 5.000.000
TOTAL KAS & HUTANG		Rp. 15.000.000

Figure 13 Notes to Financial Statements (CALK) Display

The Notes to Financial Statements (CALK) interface that presents additional financial information based on the selected reporting period. This feature allows users to review detailed account information and supports the preparation of comprehensive financial reports.

CONCLUSION

Based on the results of the research and system testing, it can be concluded that the developed web-based financial reporting information system operates in accordance with the design objectives and user requirements. The system is capable of improving the efficiency of financial recording and reporting processes, enhancing data accuracy, and supporting transparency in the financial management of TPQ At-Taqwa Institution.

The system development was carried out using the *prototype* method, which enables active user involvement at every stage of the development process, from requirements analysis to system evaluation. This approach resulted in a system that is more adaptive to user needs and easy to use by the financial management personnel of TPQ At-Taqwa Institution.

In terms of accounting standard implementation, the system was designed in accordance with the financial standards of the Ministry of Religious Affairs, referring to the Regulation of the Minister of Finance of the Republic of Indonesia Number 222/PMK.05/2016 concerning Guidelines for the Preparation of Financial Statements of Ministries/Agencies. Furthermore, the preparation of financial reports within the system is aligned with Government Regulation Number 71 of 2010 concerning Government Accounting Standards (SAP) and the principles of sound public financial management.

With the application of these standards, the developed information system not only fulfills functional and technical requirements but also ensures compliance with applicable regulations. Therefore, the system is considered feasible for implementation as a supporting tool for financial reporting at TPQ At-Taqwa Institution and has the potential to be further developed to support data consistency and managerial decision-making.

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