

TRAINING AND COACHING ON INFORMATION AND TECHNOLOGY-BASED FINANCIAL REPORT FOR THE MOSQUE MANAGEMENT BOARD

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Abstrak: Pengelolaan keuangan masjid menjadi salah satu kunci terlaksananya manajemen masjid yang baik. Namun, masih banyak ditemukan dewan masjid di Indonesia khususnya di Kota Balikpapan yang belum memanfaatkan teknologi informasi dalam menyusun laporan keuangan, sehingga tidak mencapai target pengelolaan keuangan yang efisien, akurat dan transparan. Program pengabdian kepada masyarakat ini bertujuan untuk meningkatkan kemampuan dewan masjid dalam mengelola laporan keuangan yang berbasis teknologi informasi di Kota Balikpapan. Metode yang digunakan dalam program ini adalah pelatihan dan pendampingan penyusunan laporan keuangan berbasis Teknologi Informasi (IT) dengan mitra adalah anggota dewan masjid di kota Balikpapan. Hasil pengabdian menunjukkan bahwa setelah pelatihan sebanyak 66,7% peserta akan mengaplikasikan IT dalam penyusunan laporan keuangan dan sebanyak 33% mempertimbangkan untuk memanfaatkan teknologi tersebut. Program pengabdian ini mampu meningkatkan pengetahuan dan keterampilan mitra dalam mengelola laporan keuangan yang berbasis IT. Program ini menjadi alternatif yang efektif dalam meningkatkan kemampuan manajemen keuangan dewan masjid di Indonesia.

Kata Kunci: pelatihan, manajemen keuangan masjid, teknologi informasi

Abstract: Mosque financial management is one of the keys to achieving a well mosque management. However, many mosque management boards in Indonesia, especially in Balikpapan City, still have not utilized information technology in the financial report process. Thus, this condition causes inefficient, inaccurate, and non-transparent financial mosque management. This community service program aims to improve the ability of mosque management boards to administer financial reports based on information technology in Balikpapan City. The method used in this program was training and assistance in preparing financial statements based on Information Technology (IT). The participants of this program were members of the mosque management board in Balikpapan city. The results show that after the training, 66.7% of participants will apply IT in preparing financial reports, and 33% will consider utilizing the technology. This community service program can improve partners' knowledge and skills in managing IT-based financial reports. This program is an alternative way to enhance the financial management competence of the mosque management board in Indonesia.

Keywords: training, financial mosque management, information and technology

Introduction

Despite the rapid advancement of the digital era, mosque finance administration in Balikpapan continues to rely on conventional methods that are ineffective and inefficient. Most mosque boards in this city continue to depend on manual recording and unorganized reporting systems, which leads to a lack of transparency and the possibility of errors while generating financial reports. This condition not only obstructs the establishment of responsibility but also jeopardizes the public's/congregation's confidence in the administration of mosque finances. This phenomenon is a significant focal point, given mosques' crucial role as community religious and social activity hubs. The mosque board is completely responsible for managing the mosque's

financial affairs.

The Mosque Council plays a crucial role in overseeing and managing the mosque's operations and finances. Administrators of mosque councils frequently encounter challenges when it comes to successfully and efficiently managing cash. A significant challenge frequently encountered in financial management is a deficiency in comprehending contemporary financial management practices and a failure to utilize information technology (IT) in the process effectively. In the ever-expanding digital age, financial management has demonstrated the enhancement of efficiency, precision, and transparency through the utilization of information technology. Utilizing technology in financial reporting can enhance efficiency, precision, and transparency (Chodijah & Hidayah, 2018).

Mosque board administrators can use information technology to increase fund management efficiency, oversee expenditures, and trace income origins. However, most mosque board administrators are not well-versed in using information technology for financial management. Many mosque boards continue to rely on manual techniques for financial reporting, which are prone to errors and can be time-consuming. This practice challenges mosque prosperity boards to manage mosque data and money effectively (Haryono et al., 2020). Most mosques in Balikpapan still employ a manual technique for managing their financial affairs. Competent individuals should be in charge of mosques' financial management. The standard of human resources (HR) directly influences the standards of financial reports (Shofa et al., 2022). Another study (Goo & Lamawitak, 2021) also discovered that increasing the standard of human resources can improve the quality of financial reports. Prioritizing human resources is vital to improving the quality of financial reports in mosques.

Most of the administrators of mosques in Balikpapan lack familiarity with IT-based financial tools, including accounting software, computerized bookkeeping, and financial reporting systems. Microsoft Excel is a widely recognized program among computer users for creating financial reports. This tool is available online and facilitates the automatic filling of data. Using Excel for report preparation can enhance administrative efficiency (Shohabatuss'adah & Muasomah, 2021). Enhancing proficiency, leveraging technology, and adopting accurate accounting systems can improve the quality of financial reporting (Alamsyah et al., 2017).

The challenges posed by technological advancements necessitate the critical application of information technology (IT), particularly in financial reporting, for mosque board administrators. Technological developments and a comprehensive understanding of the financial system significantly impact the accuracy and reliability of financial reporting (Wulan D et al., 2020). Therefore, it is critical to provide training and support to mosque board members to ensure their comprehension and proficiency in utilizing the technological reporting system. The training and coaching strategy enhances participants' proficiency in efficiently preparing financial reports (Handoyo & Setijaningsih, 2021).

The entire council of Balikpapan Mosque should receive comprehensive training to enhance their adaptability to utilizing information technology in financial reporting. The training method effectively offers learners a comprehensive understanding and practical experience (Lathiifah et al., 2019). Training and mentoring approaches can effectively facilitate the

utilization of technology for specific goals (Rohman et al., 2022). Training approaches are highly helpful in enhancing the skill of report preparation, as demonstrated in multiple studies (Mulyaningtyas et al., 2021). Thus, it is essential to undertake many initiatives to enhance the knowledge and expertise of mosque board members in Balikpapan. This allows them to improve transparency, accuracy, and efficiency in this religious entity's financial management. Training and coaching, as part of higher education's tri dharma activities, serve as a service activity focused on addressing societal issues.

Method

The coaching approach employed in management training enables participants to acquire the skills necessary to effectively address the workplace (Berg & Karlsen, 2012). Training and mentorship initiatives are highly effective in addressing the challenges faced by the Mosque Council, particularly the creation of financial reports. This service initiative, consisting of training and coaching, is a partnership between Mulia University and the Balikpapan Mosque Council (DMI). We implement it in multiple stages, including the following:

- 1) Determine training requirements: This phase involves conversations with the primary partner responsible for service activities, specifically the Balikpapan Mosque Council. The DMI management conference revealed that mosque board administrators often struggle to generate high-quality financial reports. In the past, manual preparation of financial reports without technology led to frequent errors such as miscalculations and incorrect recordings.
- 2) Training Planning: Mulia University establishes an organizing committee, chooses the venue and schedule for the activity, and identifies suitable resource individuals to meet the partners' requirements once it has identified their needs.
- 3) Training Design: During this stage, the organizing committee establishes the training materials, event schedule, training assessment, evaluation tools, and the procedures employed throughout the training. Participants received materials covering the various aspects of financial receipts, including obtaining financial resources, managing spending, and ethical guidelines for financial managers. The speaker guides and assists participants in using financial reporting applications directly, enabling them to prepare financial reports. The speaker instructs participants to showcase their efforts in producing financial reports utilizing the available software. We administered questionnaires to gauge the extent to which the participants' emotional talents aligned with the presented material. We assessed the efficacy of this training by administering a questionnaire via Google Forms. The questionnaire aimed to establish the baseline conditions (pre-test) and to evaluate any subsequent modifications following participation in the training (post-test).
- 4) Participant Recruitment: In this training activity, Mulia University collaborates with the Indonesian Mosque Council (DMI Balikpapan) as a service partner. DMI Balikpapan is home to more than 30 mosques. At this recruitment stage, partners select participants based on the priority needs of each mosque, taking into account training capacity. Mitra then submitted the list of training participants to the Mulia University service team.

- 5) Training Implementation: This activity consists of full-day in-class training and online off-class assistance in preparing financial reports using technology. Two resource persons, both competent in the fields of management and finance, presented this training.
- 6) Training Evaluation: To assess the success of the training, we provide feedback and assessments to all participants.
- 6) Reporting Results: The organizers, in collaboration with the Institute for Research and Community Service (LPPM) and the Balikpapan Mosque Council, submit reports on the implementation of the activities to Mulia University.

Results and Discussion

A total of 31 participants, who were representatives from 23 mosques in the Balikpapan region, attended this session.

Characteristics of Training Participants

The majority of the participants in this program are male. Most (77%) of the training participants were male mosque board administrators from several mosques in Balikpapan City. However, among the mosque board administrators, there are women, including seven individuals who participated in this training. [Figure 1](#) below illustrates the gender breakdown of the participants.

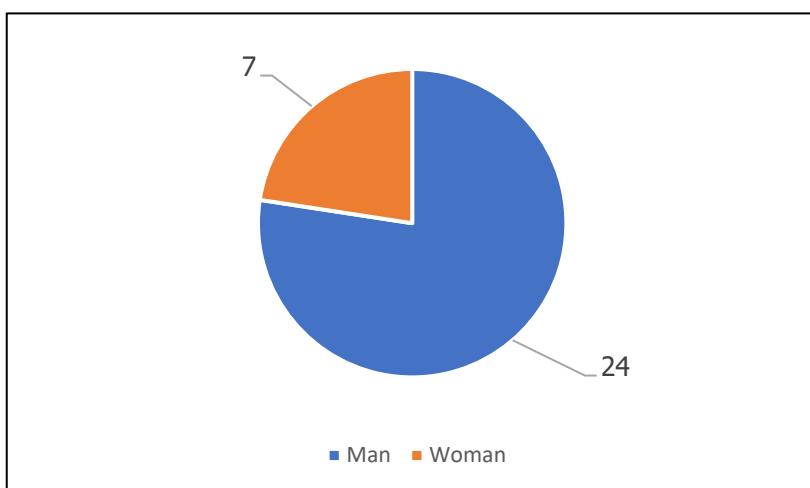


Figure 1 Participants by Gender

The implementation of this service is inherently intertwined with deficiencies or impediments. The distribution of computer skills among training participants is uneven, resulting in some individuals not participating in all evaluation tasks. A total of 32 potential participants registered, but one individual withdrew their registration owing to their inability to attend. A total of 31 representatives from the mosque council participated in this session. [Figure 2](#) illustrates that 4 participants did not complete the post-exam. This might be attributed to the participants' inadequate precision in comprehending the instructions provided by the resource person and the absence of supervision during the post-test assessment activities. A total of 27 participants, accounting for about 87%, completed both the pre-test and post-test

examinations. Hence, the evaluation of this training activity was limited to the 27 individuals who participated in the assessment.

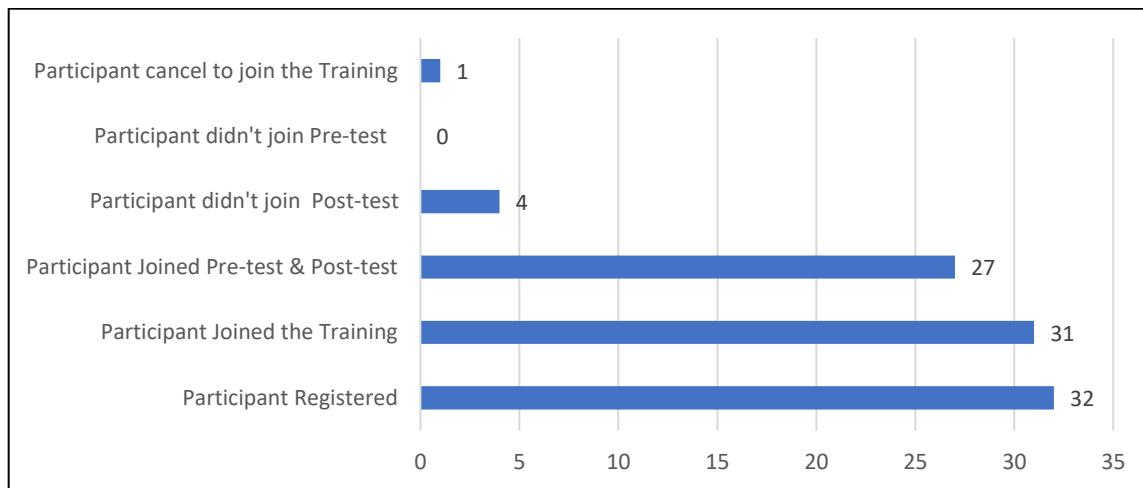


Figure 2. Distribution of Training Participant

Based on [Table 1](#), the participants with a minimum of two months and a maximum of 16 years of experience, participated in this IT-based financial management training. However, they still manually manage all financial reports.

Table 1. Classification of Participants by Experience

Participant by Year of Experience	Qty	(%)
<= 1 year	12	44%
2 - 5 years	9	33%
6 - 10 years	2	7%
> 10 years	4	15%
Total	27	100%

According to the assessment results (See [Figure 3](#)), the majority of participants lacked prior training or educational background in finance or financial management. The mosque board's use of information technology in creating financial reports also contributes to this. Nevertheless, a positive aspect is that 12.9% of participants reported having a formal education in finance or having undergone financial training. Meanwhile, 16.1% of participants reported using IT to prepare financial reports for their mosque boards. The details presented in [Figure 3](#) below align with the provided information.

Computer devices and internet connectivity are the only methods available for conducting this course. We use Google Drive to store and access various information and apps. Therefore, fundamental skills are crucial for achieving training goals. Some participants were unable to use a computer at all, while 29% were unaware of Google Drive (See [Figure 4](#)). As a result, the trainers must provide supplementary resources on computer usage and Google Drive to participants who are unfamiliar with these concepts. This is to ensure that participants can comprehend and adhere to the fundamental content delivered by the facilitator.

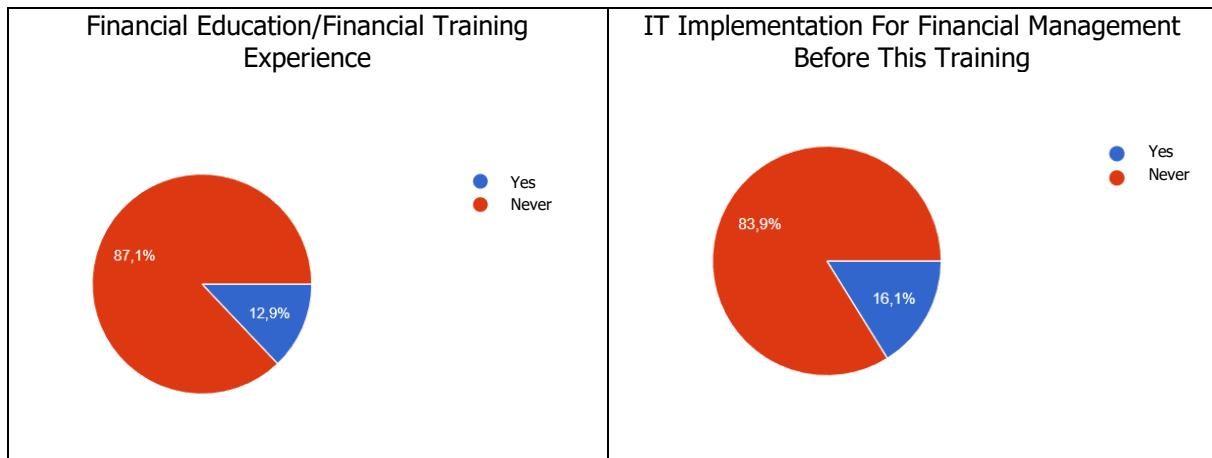


Figure 3. Pre-Test Results: Participants' Educational Background and Use of IT for Financial Reporting

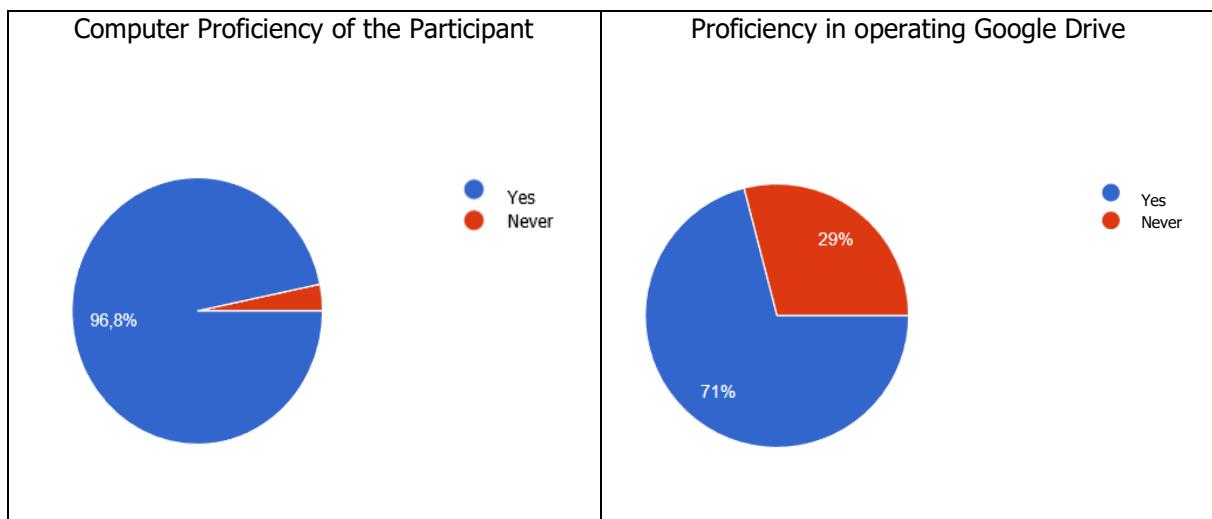


Figure 4. Participants' Proficiency in Computer Operation and Google Drive Usage

The Achievement of Training Objectives

A total of 27 participants who completed both the pre-test and post-test assessments were analyzed to measure the success of this training. All participants who participated in this series of activities have comprehended the utilization of this IT-based financial report preparation application and have expressed that this application may assist them in preparing financial reports for the mosque board (See [Figure 5](#)). Ini dapat disimpulkan bahwa pelatihan ini akan memberikan manfaat kepada anggota dewan masjid dalam menyajikan laporan keuangan yang lebih baik.

Although all participants claimed to understand the application's usage, this evaluation also examined the extent to which participants understood IT-based financial management. The majority of participants, specifically 66.7%, fell into the understanding category ([Figure 6](#)). We classified another 23.3% of users as fairly understanding, and 10% claimed to have a thorough comprehension of how to utilize this program ([Figure 6](#)). The training has achieved a 66.7% conversion rate, with participants expressing intent to utilize the IT-based financial application.

Meanwhile, 33.3% of participants are currently considering adopting this application to generate the mosque council's financial reports (Figure 6).

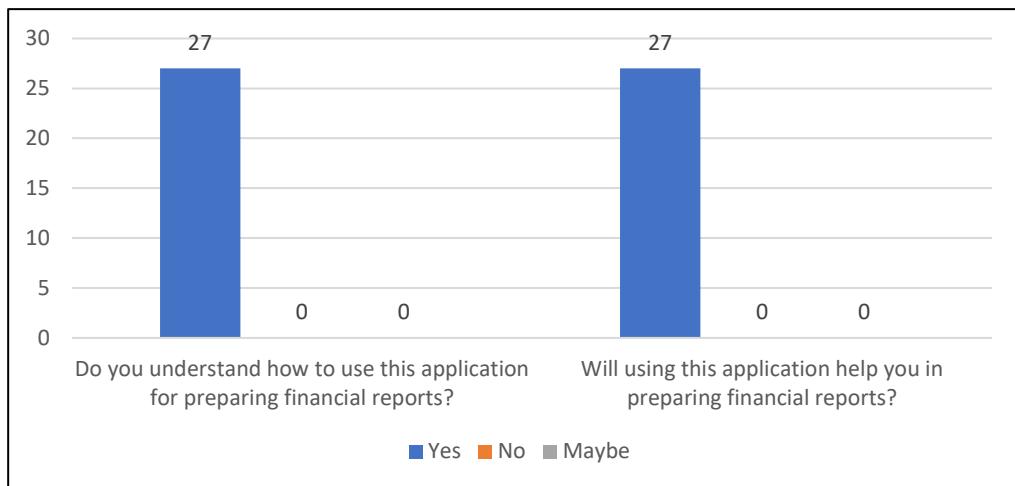


Figure 5. Participants Responses to the Benefits of Training

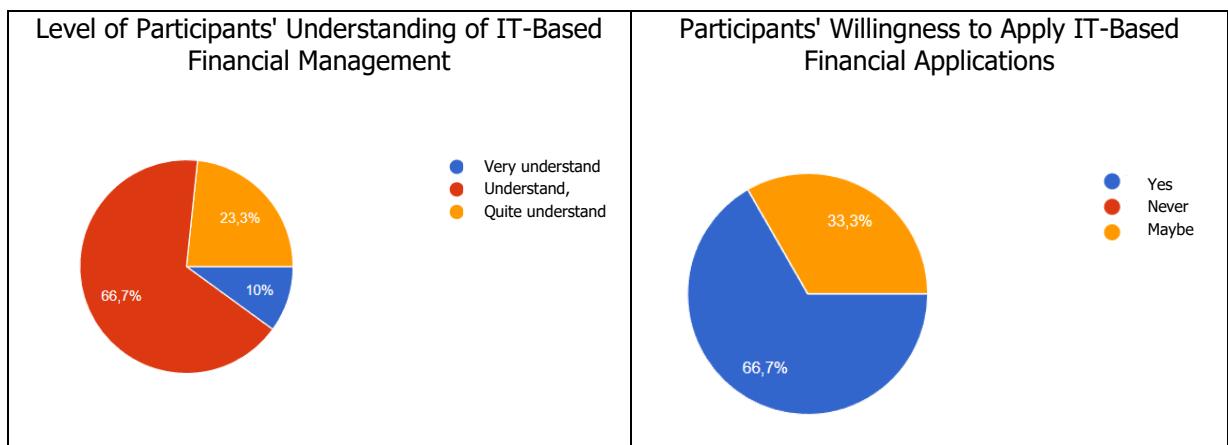


Figure 6. Level of Understanding and Willingness of Participants to Use IT-Based Financial Applications after Joining the Training

Implementation training

The participant's assessment of the training resource person serves as one indicator of the activity's success. This training involved two keynote speakers. Keynote Speaker 1 has a management background, while Keynote Speaker 2 has a finance background. Overall, the interviewee's assessment was very good (Figure 8). Based on the results of the participants' assessments, Keynote Speaker 2 received a better assessment of the material's presentation than Keynote 1. The background of the resource person influenced the quality of the training material's presentation.

Strong organizational support is essential for effective training. This support pertains to the training facilities and infrastructure. Sufficient physical space, computer hardware, software usage, documentation, IT support services, internet connectivity, and effective communication and dissemination channels reinforce this IT-focused financial management training. The participants' evaluations of service delivery are highly positive, as depicted in Figure 9 below.

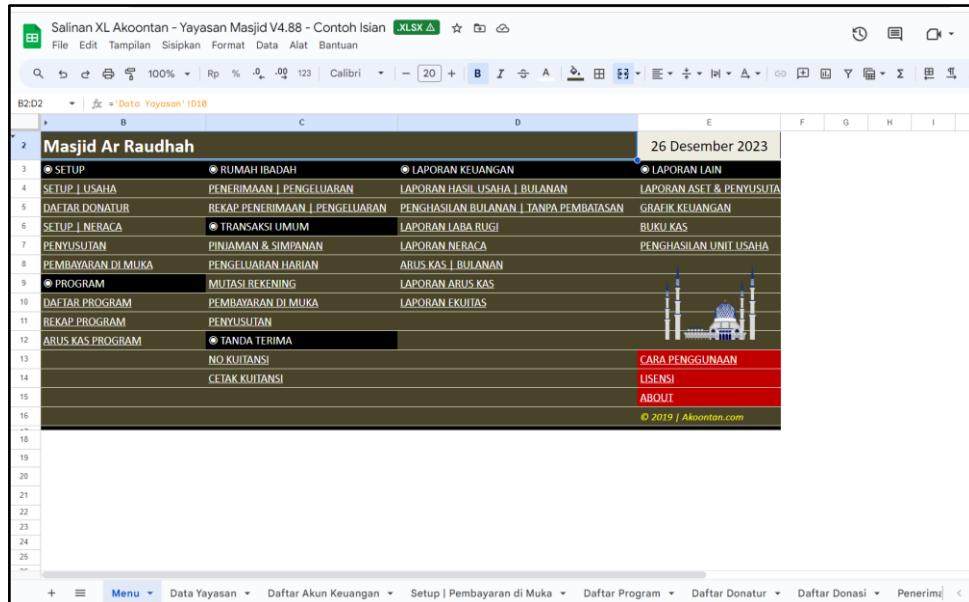


Figure 7. Information and Technology-based Financial Management Program

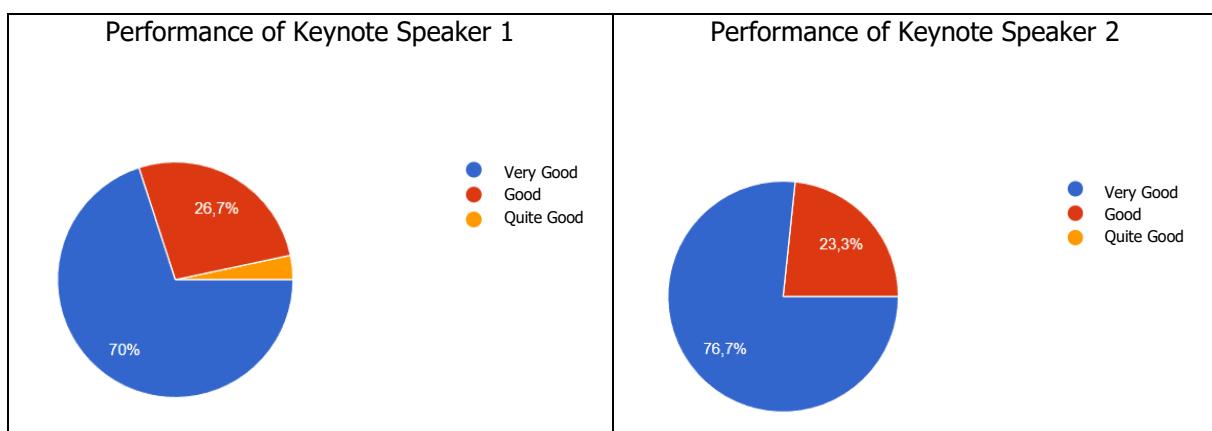


Figure 8. Keynote's Participant Review

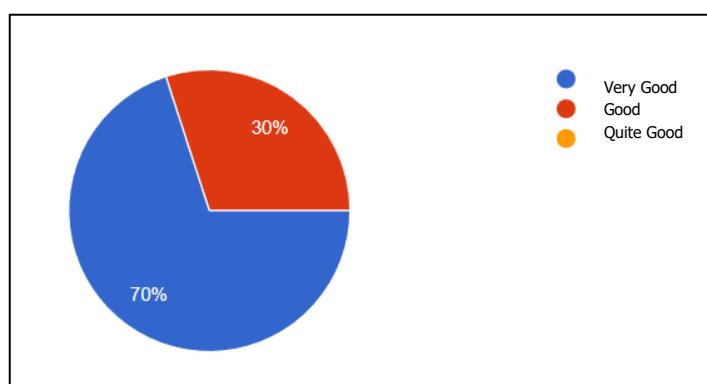


Figure 9. Training Facilities' Participant Review

Conclusion

The training and coaching activities carried out by the Mulia University Service Team in Balikpapan were considered quite effective in overcoming the problems faced by the Mosque Council, especially regarding the preparation of financial reports. All participants who

participated in the series of activities understood the use of IT-based financial report preparation applications and stated that this application could help them prepare financial reports for the mosque management board. The assessment of participants' understanding of IT-based financial management revealed a majority of 66.7% in the understanding category, 23.3% in the quite understanding category, and 10% in the understanding category. This training has also succeeded in making 66.7% of participants plan to use this IT-based financial application, while 33.3% are still considering using it in preparing the mosque council's financial reports.

This community service activity has significant implications for the Balikpapan City mosque council. Through training and assistance in managing mosque financial funds, mosque boards can gain significant benefits in terms of increasing knowledge and skills to increase transparency, accountability, and efficiency in financial management. The service team's guidance enables the mosque board to enhance their understanding of sound financial management and handle mosque funds with greater professionalism. Aside from that, this assistance can also help the mosque board develop sustainable financial strategies to support various religious and social activities within the mosque. This service activity not only provides direct benefits to the community but also has a significant positive impact on financial management and the overall sustainability of the mosque board's activities.

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