

## Preparing Foundation Financial Statements Based on ISAK 35 Based on Microsoft Access at Madani Sinergi Foundation, Sidoarjo

M. Khoirul Hasbi Asiddiqi<sup>1</sup>, Moch Shulthoni<sup>2</sup>, Ahmad Roziq<sup>3</sup>

<sup>1</sup>Faculty of Economics & Business, University of Jember

[hasbiasiddiqi0@gmail.com](mailto:hasbiasiddiqi0@gmail.com)

<sup>2</sup>Faculty of Economics & Business, University of Jember

[shulthoni@unej.ac.id](mailto:shulthoni@unej.ac.id)

<sup>3</sup>Faculty of Economics & Business, University of Jember

[ahmadroziq.feb@unej.ac.id](mailto:ahmadroziq.feb@unej.ac.id)

### Abstract

*A non-profit organization is an organization that operates without the aim of making a profit. Non-profit organizations are increasing, one of which is a foundation. Foundations are institutions that receive finance from resource providers who do not expect rewards and other economic benefits. Therefore, there is a need for transparency of funds to convince funders and all parties to use these funds. Currently, ISAK 35 is a guideline for the process of preparing non-profit-oriented financial statements. This study aims to compile foundations' financial reports guided by ISAK 35 and based on Microsoft Access. The data obtained by researchers is based on interviews, observations, and documentation. Preparing financial reports using Microsoft Access starts with making tables, relations between tables, queries, forms, and reports. The results of this study are expected to make it easier for non-profit organizations to prepare financial statements based on ISAK 35 based on Microsoft Access.*

**Keywords:** *Financial reports, ISAK 35, non-profit organizations, microsoft access, foundations*

### 1. INTRODUCTION

The existence of non-profit organizations has developed to penetrate the fields of education, religion, society, health, and others. According to Roziq, Hisamuddin, & Shulthoni (2021), a non-profit organization is a type of organization that receives funds from voluntary donations of resources without expecting compensation in the form of returning benefits in the form of cash or other valuables. Non-profit-oriented organizations, commonly known as non-profit organizations, must record and report finances as well as profit-oriented organizations. It is to become a benchmark for decision-making in each period. Not only that, but non-profit organizations also need to carry out relevant financial recording and reporting to create transparency of funds for all parties involved. Preparing financial reports for non-profit organizations in Indonesia originally referred to the Statement of Financial Accounting Standards No. 45 (PSAK 45). However, in PSAK 13, it is said that the repeal of PSAK 45, which was later replaced by the Interpretation of Financial Accounting Standards No. 35 (ISAK 35), based on the reason as an effect of the convergence of International Financial Reporting Standards (IFRS) which makes Industry-based Financial Accounting Standards (SAK) must be withdrawn because they have been covered in other SAKs.

ISAK 35 is an accounting standard regarding the presentation of financial statements of non-profit-oriented entities. The different characteristics of profit-oriented and non-profit-oriented entities lie in how they obtain resources to meet their needs. A not-for-profit entity acquires its resources from a donor who does not expect returns or economic benefits equivalent to those provided to the entity. The purpose of preparing the financial statements of non-profit entities is to provide information regarding the ability of these entities to manage and account for the resources provided by the resource provider.

Technological developments can affect every field in human life, including a computerized system. An automated system is also needed for recording financial reports. Many companies and organizations still need to start using a computerized accounting system as a medium for keeping financial records. According to Andini & Praptono (2021), manual financial recording still has many areas for

improvement, such as taking time and requiring much staffing. According to Mutiara et al. (2022), using computers in the accounting field can provide considerable benefits both in terms of user accuracy and the volume of completed work so that work can be completed quickly and accurately, and it can provide accountable financial information.

The development of the business world makes companies or organizations need accounting systems that can meet their information needs adequately, one of which is Microsoft Access. The use of computerized accounting with Microsoft Access software in preparing financial reports is expected to assist organizations in presenting accountable financial reports. Microsoft Access also provides a dashboard that can make it easier for related parties to check the desired data. According to Admaja & Oktaviana (2019), operating Microsoft Access does not require high accounting skills. In addition, there is no fee to pay to get it. Microsoft Access is an application that combines query functions to help speed up calculations of financial reports and others.

The object of this research is the Madani Sinergi Foundation located in Grabagan Village, RT 20 RW 03, Tulangan District, Sidoarjo Regency. This foundation was founded in 2020 and oversees the educational institutions SMPIT and the Tahfidz Utsman Bin Affan Islamic Boarding School. Even though it has been running for more than a year, this foundation still needs to prepare financial reports following applicable standards. Even though the foundation is not profit-oriented, information regarding financial performance is essential to present appropriately. Considering that the Madani Sinergi Foundation can still be said to have just been established, it is necessary to quickly adjust the recording of financial statements following applicable accounting standards. It is so that the foundation only sometimes presents financial reports in the form of cash receipts and disbursements. In addition, the foundation can also know the financial performance so that it can attract the attention of donors or donors of funds to help the foundation financially.

Therefore, the researchers will prepare financial reports for the Madani Sinergi Foundation following ISAK 35 and based on Microsoft Access. It intends its financial reports can become a performance measurement tool for the government, donors/funders, the public, and parties involved to increase public trust in the foundation.

## **2. LITERATURE REVIEW**

### **Agency Theory**

According to Maria, Kristen, Wacana, & Halim (2021), agency relationships also appear in the public sector. The society acts as principal and public officials act as agents. The agent in this theory is the manager, while the principal is the investor. The manager or management party managing all operations occurring in the foundation will have more information about prospects. An agent is a person chosen by the principal to do something according to the principal's wishes.

### **Accounting Information System**

The accounting information system is an intelligence tool that provides information from accounting. Accounting information systems must collect, enter, process, store, and report data and information that has been created (Marshall B. Romney & Steinbart, 2016). Accounting information systems can assist organizations in adding organizational value. It is due to various reasons, including (1) Increasing the quality and reducing the cost of products or services; (2) Increasing efficiency; (3) Sharing knowledge; (4) Increasing the efficiency and effectiveness of its supply chain; (5) Adding to the internal control structure; and (6) Improving the decision-making process.

### **ISAK 35**

Interpretation of Financial Accounting Standards No. 35 is an accounting standard that regulates the presentation of financial statements of entities whose activities are not profit-oriented and regardless of the form of the legal entity itself. Non-profit entities can adjust the descriptions used in several items in the financial statements and adjust the descriptions used in the financial statements themselves. In addition, non-profit entities must consider all relevant facts and circumstances in preparing their financial statements, including the accompanying notes. It is to maintain the quality of the information in financial reports. The financial statements regulated in ISAK 35 include (1) a comprehensive income

report; (2) reports on changes in net assets; (3) a statement of financial position; (4) cash flow statements; and (5) notes to the financial statements.

#### **Microsoft Access**

According to Maisa Putra & Alfauzain (2021), Microsoft Access is an application whose purpose is to process a database. Microsoft Access has several advantages, including the interaction between the computer and the user. To make it easier for users, Microsoft Access also provides several features that can help users when they have difficulty creating a database. Some of these features are tables, queries, forms, and reports. According to Admaja & Oktaviana (2019), several features available on Microsoft Access can be used to compile financial reports systematically and automatically.

### **3. RESEARCH METHOD**

#### **Types Of Research**

According to Indrianto & Supomo (2016: 12), the qualitative paradigm explains the understanding of problems in social life following reality or actual, complex, and detailed conditions. Qualitative research was chosen because this research refers to actual conditions related to problems in the form of financial statements.

#### **Research Place**

This research was conducted at the Madani Sinergi Foundation, a non-profit organization. The Madani Sinergi Foundation is located at Grabagan Village, Tulangan District, Sidoarjo Regency.

#### **Data and Data Sources**

Sources of data obtained in this study are primary data and secondary data. Researchers choose to use primary and secondary data because researchers need data related to financial transactions and other supporting evidence or archives to compile financial reports. The informants involved in this study were the head and treasurer of the foundation, as well as the foundation's staff.

#### **Data Collection Technique**

Data were collected through observation, interviews, and documentation. The direct observation approach was chosen because this approach was carried out by collecting data related to behaviour and events clearly to complement the interview data. The researcher conducted personal interviews, which meant that the interviews were face-to-face with the respondents to provide more detailed information.

#### **Data Analysis Technique**

Based on the data obtained from the results of observations, interviews and documentation, the researcher will present the foundation's financial reports based on ISAK 35 in the Microsoft Access application and then explain, explain, and describe in the form of descriptions or narratives properly and correctly, so that it will be easier for the reader to understand.

#### **Data Validity Test**

In testing the validity of the data, researchers used a triangulation technique. According to Moleong (2021: 330), triangulation is a technique for checking whether data is correct by using other things. The triangulation technique researchers use is source triangulation, which means comparing observed data and interview data and between interview results and related documents.

### **4. RESULTS AND DISCUSSION**

#### **General Description**

The Madani Sinergi Foundation is a social and educational foundation located in Grabagan Village, RT 20 RW 03, Tulangan District, Sidoarjo Regency. This foundation only oversees one educational institution, SMPIT/Ponpes Tahfidz Utsman Bin Affan. Apart from that, the Madani Sinergi Foundation also accommodates and facilitates school children with a passion for learning and doing business. For financial reporting, the Head of the Madani Sinergi Foundation said that there is still much that needs to be improved in the format of financial reports and recording techniques. The Madani Sinergi Foundation does not carry out business activities, so this foundation receives income from only one

source, the Benevolence Charity Synergy. The main expenses made by the institution are also only for the educational institution SMPIT/Ponpes Tahfidz Utsman Bin Affan.

### The flow of Financial Reports Madani Sinergi Foundation

Based on the research results, the head of the foundation only wants transactions in January 2022 to be processed by researchers.

Table 4.1 Summary of The Flow of Financial Reports Madani Sinergi Foundation

TANGGAL	RINCIAN	MASUK	KELUAR	SALDO
01 Januari 2022	Angsuran (Deny Haryanto)		Rp22.400.000	Rp(22.400.000)
03 Januari 2022	Kafalah Silat (Bpk Sugeng Waluyo)		Rp 1.200.000	Rp(23.600.000)
03 Januari 2022	Kafalah insentif (Siti Nur Abadyah)		Rp 3.000.000	Rp(26.600.000)
04 Januari 2022	Kafalah Lukman Sudjayanto		Rp 3.500.000	Rp(30.100.000)
04 Januari 2022	Kafalah Masak (Muhammad Lukman Sudjayanto)		Rp 1.700.000	Rp(31.800.000)
04 Januari 2022	Kafalah Bpk aditya hariyanto		Rp 2.700.000	Rp(34.500.000)
04 Januari 2022	Kafalah Diah ayu Kartini		Rp 1.500.000	Rp(36.000.000)
04 Januari 2022	Kafalah Nur Laili Niswa		Rp 1.500.000	Rp(37.500.000)
04 Januari 2022	Kafalah Dhaldiri Zain		Rp 1.500.000	Rp(39.000.000)

### Comprehensive Income Report

Yayasan Madani Sinergi Laporan Penghasilan Komprehensif Januari 2022	
<b>PENDAPATAN</b>	
Pendapatan	Rp219.819.750
<b>PENDAPATAN</b>	<b>Rp219.819.750</b>
<b>BEBAN TIDAK TERIKAT</b>	
Beban Operasional	Rp14.000.000
Beban Administrasi	Rp300.000
Beban Listrik	Rp1.719.750
Beban Lain-lain	Rp3.600.000
<b>TOTAL BEBAN TIDAK TERIKAT</b>	<b>Rp19.619.750</b>
<b>BEBAN TERIKAT TEMPORER</b>	
Beban Gaji	Rp35.100.000
Beban Penyusutan Peralatan	Rp500.000
<b>TOTAL BEBAN TERIKAT TEMPORER</b>	<b>Rp35.600.000</b>
<b>BEBAN TERIKAT PERMANEN</b>	
Beban Penyusutan Bangunan	Rp1.500.000
<b>TOTAL BEBAN TERIKAT PERMANEN</b>	<b>Rp1.500.000</b>
<b>Surplus (Defisit)</b>	<b>Rp163.100.000</b>
<b>PENGHASILAN KOMPREHENSIF LAIN</b>	
<b>TOTAL PENGHASILAN KOMPREHENSIF</b>	<b>Rp163.100.000</b>

Figure 4.1 Comprehensive Income Report  
Source: Processed Data

### Report of Changes in Net Assets

Yayasan Madani Sinergi Laporan Perubahan Aset Neto Januari 2022	
<b>ASET NETO TIDAK TERIKAT</b>	
Aset Neto Tidak Terikat	Rp215.795.600
<b>ASET NETO TERIKAT TEMPORER</b>	
Aset Neto Terikat Temporer	Rp15.130.000
Surplus (Defisit)	Rp163.100.000
PENGHASILAN KOMPREHENSIF LAIN	
PENGHASILAN KOMPREHENSIF	Rp163.100.000
<b>TOTAL ASET NETO</b>	<b>Rp394.025.600</b>

Figure 4.2 Report of Changes in Net Assets  
Source: Processed Data

### Statement of Financial Position

Yayasan Madani Sinergi Laporan Posisi Keuangan Januari 2022		LIABILITAS	
<b>ASET LANCAR</b>		210 Utang Jangka Pendek	Rp59.600.000
110 Kas dan Setara Kas	Rp5.795.600	<b>Total Liabilitas</b>	<b>Rp59.600.000</b>
<b>Total Aset Lancar</b>	<b>Rp5.795.600</b>	<b>ASET NETO TIDAK TERIKAT</b>	
<b>ASET TETAP</b>		310 Aset Neto Tidak Terikat	Rp378.895.600
120 Tanah	Rp210.000.000	<b>Total Aset Neto Tidak Terikat</b>	<b>Rp378.895.600</b>
121 Bangunan	Rp105.000.000	<b>ASET NETO TERIKAT TEMPORER</b>	
122 Akumulasi Penyusutan Bangunan	-Rp1.500.000	320 Aset Neto Terikat Temporer	Rp15.130.000
123 Peralatan	Rp16.330.000	<b>Total Aset Neto Terikat Temporer</b>	<b>Rp15.130.000</b>
124 Akumulasi Penyusutan Peralatan	-Rp500.000	<b>TOTAL LIABILITAS DAN ASET NETO</b>	<b>Rp453.625.600</b>
125 Konstruksi Dalam Pengerjaan	Rp118.500.000		
<b>Total Aset Tetap</b>	<b>Rp447.830.000</b>		
<b>TOTAL ASET</b>	<b>Rp453.625.600</b>		

Figure 4.3 Statement of Financial Position  
Source: Processed Data

### Cash Flow Statement

Yayasan Madani Sinergi Laporan Arus Kas Januari 2022		
<b>Aktivitas Investasi</b>		
Pembangunan pesantren	Rp0,00	Rp4.500.000,00
Pembangunan pesantren	Rp0,00	Rp25.000.000,00
Pembangunan pesantren	Rp0,00	Rp25.000.000,00
Membayar angsuran tanah	Rp0,00	Rp8.000.000,00
Belanja kebutuhan multimedia	Rp0,00	Rp1.200.000,00
Membayar utang pembangunan	Rp0,00	Rp20.000.000,00
Pembangunan pesantren	Rp0,00	Rp20.000.000,00
Membayar angsuran tanah	Rp0,00	Rp15.000.000,00
Pembangunan pesantren	Rp0,00	Rp4.000.000,00
Membayar angsuran tanah	Rp0,00	Rp22.400.000,00
Pembangunan pesantren	Rp0,00	Rp5.000.000,00
Pembangunan pesantren	Rp0,00	Rp15.000.000,00
		-Rp165.100.000

Aktivitas Operasi		
Membayar operasional sekolah dan LPIT	Rp0,00	Rp8.000.000,00
Menerima pendapatan dari Sinergi Amal Kebajikan	Rp5.500.000,00	Rp0,00
Menerima pendapatan dari Sinergi Amal Kebajikan	Rp50.000.000,00	Rp0,00
Menerima pendapatan dari Sinergi Amal Kebajikan	Rp4.200.000,00	Rp0,00
Membayar gaji	Rp0,00	Rp5.000.000,00
Menerima pendapatan dari Sinergi Amal Kebajikan	Rp20.000.000,00	Rp0,00
Menerima pendapatan dari Sinergi Amal Kebajikan	Rp13.000.000,00	Rp0,00
Membayar gaji	Rp0,00	Rp1.500.000,00
Menerima pendapatan dari Sinergi Amal Kebajikan	Rp8.000.000,00	Rp0,00
Membayar operasional sekolah dan LPIT	Rp0,00	Rp3.500.000,00
Menerima pendapatan dari Sinergi Amal Kebajikan	Rp15.400.000,00	Rp0,00
Membayar gaji	Rp0,00	Rp15.400.000,00
Menerima pendapatan dari Sinergi Amal Kebajikan	Rp16.500.000,00	Rp0,00
Membayar gaji	Rp0,00	Rp4.200.000,00
Menerima pendapatan dari Sinergi Amal Kebajikan	Rp500.000,00	Rp0,00
Menerima pendapatan dari Sinergi Amal Kebajikan	Rp1.200.000,00	Rp0,00
Membayar gaji	Rp0,00	Rp5.300.000,00
Menerima pendapatan dari Sinergi Amal Kebajikan	Rp10.300.000,00	Rp0,00
Menerima pendapatan dari Sinergi Amal Kebajikan	Rp16.000.000,00	Rp0,00
Biaya legalisir akta yayasan	Rp0,00	Rp300.000,00
Menerima pendapatan dari Sinergi Amal Kebajikan	Rp300.000,00	Rp0,00
Menerima pendapatan dari Sinergi Amal Kebajikan	Rp4.000.000,00	Rp0,00
Menerima pendapatan dari Sinergi Amal Kebajikan	Rp20.000.000,00	Rp0,00
Membayar gaji	Rp0,00	Rp500.000,00
Membayar gaji	Rp0,00	Rp2.000.000,00
Membayar listrik	Rp0,00	Rp1.719.750,00
Menerima pendapatan dari Sinergi Amal Kebajikan	Rp1.719.750,00	Rp0,00
Pembelian seragam silat	Rp0,00	Rp2.600.000,00
Menerima pendapatan dari Sinergi Amal Kebajikan	Rp3.800.000,00	Rp0,00
Membayar operasional sekolah dan LPIT	Rp0,00	Rp2.500.000,00
Membayar gaji	Rp0,00	Rp1.200.000,00
Menerima pendapatan dari Sinergi Amal Kebajikan	Rp2.500.000,00	Rp0,00
Menerima pendapatan dari Sinergi Amal Kebajikan	Rp22.400.000,00	Rp0,00
Menerima pendapatan dari Sinergi Amal Kebajikan	Rp4.500.000,00	Rp0,00
		Rp165.100.000
<b>KENAIKAN / PENURUNAN KAS DI AKHIR PERIODE</b>		<b>Rp0</b>
<b>Saldo awal kas</b>		<b>Rp5.795.600</b>
<b>Saldo Akhir Kas</b>		<b>Rp5.795.600</b>

**Figure 4.4 Cash Flow Statement**  
**Source: Processed Data**

## Notes to Financial Statements

### Madani Sinergi Foundation Notes to Financial Statements January 2022

#### 1. GENERAL

##### 1.1 Establishment and General Information

The Madani Sinergi Foundation was established in 2020, with the current head of the foundation being Abdul Muntholip, S.Psi. This foundation was established under the Benevolence Charity Synergy institution and oversees Utsman Bin Affan's Tahfidz Islamic Boarding School/Ponpes.

##### 1.2 Business Field and Location

The Madani Sinergi Foundation is a social foundation located in Grabagan Village, RT 20 RW 03, Tulangan District, Sidoarjo Regency. Madani Sinergi Foundation provides a place for teenagers who want to study business and religion. Although this is a social foundation, it also oversees an educational institution, namely Utsman Bin Affan's Tahfidz Islamic Boarding School/Ponpes.

##### 1.3 Foundation Structure

Chief Founder : Aditya Nindyatman, S.T.  
Founder Member : 1. Agus Iman Santoso  
2. Agus Sri Wardoyo  
3. Al Choiru  
4. Deny Haryanto  
5. Agusprasetiawan Mukti W., S.T.  
Head of Management: Abdul Muntholip, S.Psi.  
Secretary : Subagio  
Treasurer : Siswo Hadi  
Supervisor Chief : Zainul Arifin  
Supervisory Members: 1. Kusnan  
2. Maisaroh, S.Sos.  
3. Abd. Aziz Efendi  
4. Endang Susiani  
5. Moh. Shohib Anshori

## **2. SUMMARY OF ACCOUNTING POLICIES**

### **2.1 Compliance Statement**

The Madani Sinergi Foundation's financial statements comply with the applicable accounting standards for use by non-profit organizations, namely ISAK 35. The financial statements presented are in the form of a comprehensive income statement, a statement of changes in net assets, a statement of financial position, a statement of cash flows, and notes to financial statements.

### **2.2 Basis for Preparation of Financial Statements**

Foundation financial reports using the accrual concept. For the recording of assets using historical cost and depreciation using the straight-line method. The currency used in these financial statements is Rupiah (Rp).

#### **a. Cash and Cash Equivalents**

Cash and cash equivalents are recorded in the financial statements as appropriate. Cash and its equivalents represent cash obtained from the Benevolent Charity Synergy institution, which is then used to pay obligations and expenses for the school.

#### **b. Fixed Asset**

Fixed assets owned by the Madani Sinergi Foundation are land, buildings and equipment. The depreciation method for buildings and equipment uses the straight-line method, namely the acquisition cost of the fixed assets divided by the useful lives of the fixed assets.

#### **c. Short Term Debt**

The financial statements have properly reported short-term debt to the Madani Sinergi Foundation.

#### **d. Long-Term Debt**

In this case, the Madani Sinergi Foundation does not have long-term debt recorded in the financial statements.

#### **e. Unrestricted Net Assets**

In the financial statements of Yayasan Madani Sinergi, no unrestricted net assets are recorded.

#### **f. Temporarily Restricted Net Assets**

In the financial statements of the Madani Sinergi Foundation, temporarily restricted net assets have been properly recorded.

#### **g. Permanently Restricted Net Assets**

In the financial statements of the Madani Sinergi Foundation, permanently restricted net assets have been properly recorded.

#### **h. Income, Expenses, and Comprehensive Income**

All income and expenses have been appropriately recorded and reported in the financial statements. Because the Madani Sinergi Foundation does not receive a tax burden, the determination of comprehensive income is only based on total income minus expenses.

### 3. EXPLANATION OF THE FINANCIAL STATEMENTS

#### 3.1 Fixed Assets

Keterangan	Bulan	Harga Perolehan	Manfaat (bulan)	Akumulasi Penyusutan	Nilai Buku
Peralatan	Januari	30.000.000	60	500.000	29.500.000
Bangunan	Januari	<u>360.000.000</u>	240	<u>1.500.000</u>	<u>358.500.000</u>
<b>Total</b>		<b><u>390.000.000</u></b>		<b><u>2.000.000</u></b>	<b><u>388.000.000</u></b>

#### 3.2 Cash Flow

The Madani Sinergi Foundation's cash flow statements have been prepared using the direct method. Based on the January 2022 cash flow report, the Madani Sinergi Foundation uses more of its cash for operating activities and some for investment activities.

### 5. CONCLUSION

Based on research related to the Madani Sinergi Foundation's financial reports, it can be concluded that the Madani Sinergi Foundation's financial statements are different from the applicable accounting standards, namely ISAK 35. Transactions that occur need to be properly recorded, and several transactions need to follow cash receipts by SMPIT/Ponpes Tahfidz Utsman Bin Affan as the recipient of funds from the Madani Sinergi Foundation. The reports presented by the Madani Sinergi Foundation only record cash receipts and disbursements, and some are not recorded according to their acknowledgement. It is because the foundation does not have a bank account. Therefore, the money that goes to the foundation is in more than one place. Sometimes it is received by the foundation treasurer, but sometimes it is also received by the head of the foundation. The results of a comparison of the financial statements of ISAK 35 with the financial data of the Madani Sinergi Foundation can be concluded that the financial data of the Madani Sinergi Foundation are different from the financial statements of ISAK 35.

The data obtained by the researchers were in the form of financial transactions for foundations and schools in January 2022. The researchers compiled foundation financial reports based on ISAK 35 and presented them using Microsoft Access. The financial statements prepared by the researcher include (1) a comprehensive income statement, (2) a change in net assets report, (3) a financial position statement, (4) a cash flow statement, and (5) notes to financial statements. The Microsoft access design that researchers have made is expected to be reused by institutions to support the preparation of financial reports.

### 6. REFERENCES

- Admaja, F. M. M. A., & Oktaviana, U. K. (2019). Rancangan Penyusunan Laporan Keuangan Berbasis *Microsoft Acces* Berdasarkan Sak Emkm Pada Ukm Dewi Prol Tape. *El Muhasaba: Jurnal Akuntansi*, 10(1), 63.
- Andini, R., & Praptono, S. (2021). Pelatihan Komputerisasi Akuntansi Di Kota Semarang. *Jurnal Karya Abdi Masyarakat*, 5(1), 146–153.
- Indrianto, N., & Supomo, B. (2016). *Metodologi Penelitian Bisnis Untuk Akuntansi & Manajemen* (7th ed.). Yogyakarta: BPFY-Yogyakarta.
- Maisa Putra, D., & Alfauzain, A. (2021). *Design Of Tracer Using Microsoft Access Unit In Medical Record Primary Health In Padang*. *International Journal of Engineering, Science and Information Technology*, 1(3), 64–74.
- Maria, E., Kristen, U., Wacana, S., & Halim, A. (2021). *E-Government Dan Korupsi: Studi Di Pemerintah Daerah, Indonesia Dari Perspektif Teori Keagenan*. *Jurnal Ekonomi Dan Keuangan*, volume 5(32), 40–58.
- Marshall B. Romney, & Steinbart, P. J. (2016). *Sistem Informasi Akuntansi* (13th ed.). Jakarta: Salemba Empat.

Mutiara, J. A., Purba, R., Mei, R., Ginting, H., Siagian, E., Sari, U., & Indonesia, M. (2022). Pelatihan komputerisasi akuntansi pada pegawai klinik pratama platinum medan. 3, 254–258.

Prof. Dr. Lexy J. Moleong, M. A. (2021). Metodologi Penelitian Kualitatif. Bandung: PT Remaja Rosdakarya.

Roziq, A., Hisamuddin, N., & Shulthoni, M. (2021). *Financial Report Design for Mosque Based on Web*.