Business Blueprint Accounting Information Systems Cash Receipts in Non-Profit Entities

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Abstract. The purpose of this study was to create a business blueprint for cash accounting information systems in non-profit entities. The financial statements are designed according to the standards for a mosque. The method approach in this study uses Accelerated SAP (ASAP), business process model used to simplify the blueprint business. The results of the blueprint are implemented using odoo accounting, an internal entity that will be used by four departments such as Department of Religious, Department of Treasurer, Department of Development and Chairman of the Foundation. Using the blueprint business cash accounting information system in non-profit entities can simplify the ERP implementation, customization settings of odoo modules and financial report configurations.

1. Introduction
The mosque does not only serve as a place of prayer, other functions as a place of religious education, social activity centers, and other activities. The characteristics of the mosque are included in the characteristics of Non-Profit Entities is not profit-oriented with resources derived from jama'ah and do not expect economic returns or benefits, resources from cash receipts of mosques such as zakat, infaq, alms, and donations. The challenge of managing the mosque is to ensure that financial management can be managed efficiently, efficiently, transparently and accountable. Therefore, mosque managers must have the ability and skill in managing mosque finance and can be accounted to jama'ah, so that can increase trust jama'ah, improve efficiency, effectiveness that finally increase mosque values [1]. Mosque managers can use accounting information systems as control [2] and mosque financial management, information systems are integrated entities and manage data into useful information for jama'ah. Mosque finance management can use the application, but not all mosques have applications and platforms online [3]. Many organizations use enterprise resource planning (ERP) because ERP is a flexible system with integrated modules that suitable the needs of the mosque, the ERP system enables the integration of department of treasurer, department of development, department of religious, chairman of the foundation, and information flow between departments [4]. Before implementing ERP in the mosque, we need to know the business process of the mosque, the mosque's organizational structure, by creating business blueprint aims to improve efficiency and effectiveness [5] accounting information systems.

Based on current developments DKM Baiturrohman Mosque Dago Pojok Bandung has the legality of a foundation. Baiturrohman Masjid Foundation Dago Pojok Bandung is managed by the "Dewan Kemakmuran Masjid" (DKM) Dago Pojok Bandung, which is managed by jama'ah Muslims residing in Dago Pojok Bandung. DKM Baiturrohman Foundation Dago Pojok Bandung, oriented to the future
where the mosque now not only serves as a prayer but also as a means of education such as kindergarten (TK), center of education al-Qur’an (TPQ), junior high school (SMP), senior high school (SMA) especially Islamic religion, youth mosque activity and other social activities. Financial management at the Baiturrohman Foundation Dago Pojok Bandung, Based on current developments is manually using the book that resulted in financial information not yet up to date, and financial reports are reported per year. The flow of mosque cash receipts from departments reports to the department of treasurer then prepare the financial statements. In this study, was focused on the creating business blueprint accounting information systems cash receipts in non-profit entities in Baiturrohman mosque.

The purpose of this study was to create a business blueprint for cash accounting information systems in nonprofit entities.

2. Methods
Enterprise Resources Planning (ERP) uses an integrated accounting information system that is odoo accounting. The methodology for developing business blueprint accounting information systems cash receipts in mosques, using the ASAP (Accelerated SAP) methodology. For developing business blueprint, researchers conduct surveys and understand the business processes of mosques such as (a) resources from cash receipts of mosques such as zakat, infaq, alms, and donations, (b) phase analysis of the organizational structure of the mosque, (c) phase specification requirement of the ERP system such as hardware requirements, software requirements and integrated modules used for mosque organization, (d) development of ERP system to be implemented using business process model, (e) phase trial and error of ERP, installing ERP on local host, data testing, process and output of ERP.

3. Results and discussion
Figure 1 shows the Business Process Model Accounting Information Systems Cash Receipts in the Mosque, consisting of four (4) departments such as the Department of Religious, the Department of Treasurer, the Department of Development, the Chairman of the Foundation, and an outside entity is a donate. The flow of the business process of cash receipt of mosques like zakat flow, infaq flow, and alms flow, such as (a) The business process flow of cash receipt of zakat, infaq, and alms accepted by Department of Religious then done reconciliation process. Upon the process of reconciliation, the Department of Treasurer performs the validation process and the financial statements are updated automatically (Figure 1).

The financial statements are approved by the Chairman of the Foundation. (b) The business process flow of cash receipt donations starts from the donation of donating resources. Acceptance of cash donations received by the Department of Development then conducted a reconciliation process. Upon the reconciliation process, the Department of Treasurer performs the validation process and the financial statements are updated automatically. (c) The flow of financial statements is approved by the Chairman of the Foundation. The validation process is performed to review the previous process, where each process will be validated by the Department of Treasurer. Based on the above results, research subjects believe that the departments are integrated, the business model process can improve the efficiency and effectiveness of mosque activities, information quality [6], the information system has a positive impact to users of information systems [7].
Figure 1. Business process model accounting information systems cash receipts in non-profit entities.

Figure 2a shows the installation process of odoo and configure database, phase is (a) phase odoo provides installer for windows (download on odoo page), (b) phase install odoo, installer language (select a language), (c) phase accept the agreement to install odoo, (d) phase configure components, select components all in one (Odoo Server and PostgreSQL Database), (e) phase configure the information for the PostgreSQL connection (Hostname, Port, Username, and Password), (f) phase install odoo (start the installation, and start odoo in browser). Figure 2b shows the configuration process of odoo modules, the needs of mosque managers such as (a) accounting and finance module, (b) point of sale module, (c) website builder module, and other modules according to the needs of mosque managers.

Figure 2c shows the financial report configuration process (financial report according to standards).

Figure 2d shows the process of configuring the mosque's website, mosque activities, user contacts, and published financial statements to improve transparency and accountability.

The researcher carries out customization odoo accounting to simplify user, efficiency and user effectiveness in implementation odoo accounting, customization modules [8]. Good governance odoo is how the management of the mosque to control and ensure accountability, transparency, and trust jama'ah mosque [9]. Odoo apps are integrated modules with each other, allowing users to automate business processes, separating departmental responsibilities, validate transactions and documentation on the web. Nevertheless, that the financial statements in accordance with the standards are considered important to improve accountability [10] and increase the transparency of financial statements [11].
4. Conclusion

The present study shows the business process of the accounting information system cash receipts blueprint, integrated information systems between departments, customization modules Odoo, and financial report configuration. However, the present experimental results are business blueprint accordance with the business process of the mosque and it is expected the accounting information system using apps odoo, can be easy to use, improve efficiency, improve effectiveness, increase accountability, increase transparency of financial statements.

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