

ANALYSIS OF IMPLEMENTATION SANGO APPLICATION IN PESANTREN ACCOUNTING BY USING THE TECHNOLOGY ACCEPTANCE MODEL APPROACH

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ABSTRACT

The purpose of this research is to analyze the application of Accounting Software for Non- Government Organization (SANGO) in pesantren accounting based on two perceptions of the Technology Acceptance Model (TAM), namely the perception of ease of use and usefulness. The type of research used in this research is qualitative with a case study approach. The informants in this study were pesantren managers who made financial records and compiled financial reports using the SANGO application. The data collection method used by researchers is through observation, interviews, and documentation. The results of this study indicate that acceptance of the SANGO application among pesantren managers fulfills two perceptions of the Technology Acceptance Model (TAM), namely the perception of ease of use and the perception of usefulness. The use of the SANGO application makes it easy for pesantren managers to use the application. The content and menus of the SANGO application can facilitate the work of pesantren managers and can find out the financial condition of the pesantren quickly.

Keywords: SANGO Applications, TAM Theory

INTRODUCTION

Pesantren¹ as educational institutions and non-profit organizations in the form of foundations must have good financial governance. One of the characteristics of a developed pesantren is the quality of good management and supports the creation of good governance. The ability to manage the process of recording and reporting financial transactions is the most fundamental thing in the process of improving governance. To realize good governance, accountability is one of the keys to all the principles that exist in good governance. More broadly, this will increase the trust of all stakeholders, which in the long term is expected to support the development of the pesantren program. Good management of pesantren finances is part of an effort to protect management personnel (kyai, ustadz-ustadzah, or other managers) from unfavorable views from outside the pesantren. The importance of accounting as a financial recording system as well as a means of financial accountability to humans and the creator is inevitable, including for public sector institutions, especially pesantren. In the case of pesantren financial management by applicable standards, the government, through a partnership program between Bank Indonesia and the Indonesian Institute of Accountants, compiles pesantren accounting guidelines. In this guideline, a pesantren is still positioned as a non-profit organization. Pesantren in carrying out financial records, of course, the resulting reports must comply with the accounting standards contained in the pesantren accounting guidelines. This guideline is made so that pesantren can prepare financial reports following generally accepted financial accounting standards by considering the nature and characteristics of the pesantren themselves. The financial accounting standards used as a reference in the preparation of pesantren accounting guidelines are *Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik (SAK ETAP)*. The consideration in choosing a reference to SAK ETAP is based on the fact that the assets managed by the pesantren are relatively large in value. Where most of the pesantren assets are permanent waqf in the form of land. According to Government Regulation Number 28 of 1977 article 1 paragraph (1), waqf is a legal act of a person or a legal entity that separates part of the assets in the form of land belonging and institutionalizes it forever for worship purposes or other public purposes following Islamic teachings (Khosyi'ah, 2010). The format for the presentation of pesantren financial reports which is regulated in the pesantren accounting guidelines refers to the *Pernyataan Standar Akuntansi Keuangan 45 (PSAK 45): Financial Reporting for Non-Profit Entities*. These pesantren accounting guidelines are applied only to pesantren that have legal foundations, where there has been a separation of wealth between the pesantren and the owners of the foundation (Hartono, 2018).

In preparing financial reports by applicable accounting standards, one alternative is to use the SANGO (Software Accounting for Non-Government Organization) application. SANGO software is a financial recording aid that exists at a special non-profit institution and has been adjusted to PSAK No. 45, namely regarding financial records in non-profit organizations in Indonesia. The implementation of the SANGO application will inevitably lead to acceptance and rejection of the application users. The study to find out whether the application can be accepted or rejected by users in this study is that the management of the pesantren needs analysis. The researcher chose the Technology Acceptance Model (TAM) theory, which is used to determine the acceptance and rejection of the SANGO application users because TAM can provide a strong and simple explanation for the acceptance of information technology (Alvin & Kurniawati, 2019).

¹ Pesantren is an institution of Islamic education, which comes from traditional Islam (Arifin, 2012).

LITERATURE REVIEW

1. Technology Acceptance Model

Technology Acceptance Model (TAM) is the development of the Theory of Reasoned Action (TRA), which was developed by (Hill et al., 1975) with the premise that a person's reactions and perceptions of something will affect the person's attitude and behavior. Chuttur (2009) mentions the purpose of TAM is to examine the attitudes and beliefs of users affecting their acceptance or rejection of technology. TAM theory is an information systems theory designed to explain how users understand and use information technology. TAM was developed by Fred Davis in 1989 which offers a theory as a basis for studying and understanding user behavior in receiving and using information systems. This model aims to explain the key factors of information technology user behavior towards acceptance of the adoption of information technology. TAM is a model that is widely cited in research on technology acceptance and TAM has undergone several revisions since it was first formulated (Alvin & Kurniawati, 2019). The TAM theory can be seen in Figure 1 below.

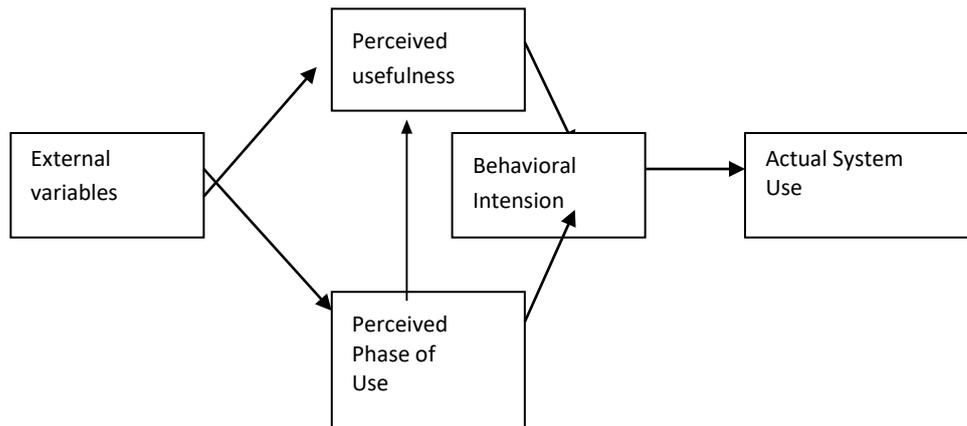


Image 1. Technology Acceptance Model (Davis, 1989)

From Figure 1 above it can be understood the relationship between the constructs contained in the TAM. External variables will influence perceived usefulness and perceived convenience. Perceived convenience can also influence perceptions of usefulness. Both of these perceptions will be able to influence user behavior intentions and will affect system users. It can be concluded that TAM can explain the user's perception of a system that will affect user behavior. Also, it can be seen that the acceptance of technology is strongly influenced by the usefulness and ease of use aspects (Alvin & Kurniawati, 2019).

2. SANGO Software for Non-Profit Organizations

According to the Non-Profit Organization Financial Management Community (2014), SANGO is a financial recording aid that is in a specialized non-profit institution and has been adjusted to PSAK No. 45 (*Pernyataan Standar Akuntansi dan Keuangan No. 45* concerning financial records in non-profit organizations in Indonesia). SANGO cannot be used in business-oriented or for-profit institutions because the structure and standardization of the system are specifically for non-profit organizations.

SANGO Product Characteristics

a. Multi Database

SANGO can be used using different databases on one computer, this helps users if they want to separate the database by activity, year, or according to certain advocates. SANGO accommodates the creation of new databases without being limited to the number that a user can create.

b. Portable

SANGO Professional is a client-based server, however, SANGO can also be used portable or can be moved to another place according to the user's wishes, this is based on the fact that most SANGO users have mobile activities and have a lot of work, so it is not uncommon for office workers to be brought home.

c. Client-Server,

In previous versions of SANGO, SANGO was very strong in terms of portability but a bit slow when used on a client-server basis, in this edition SANGO used a pure client-server database. In this edition, SANGO uses the firebird database.

d. Program and Project Budgets,

A non-profit institution is an institution that is social so that in carrying out its business activities a non-profit organization is based on programs as the goal of achieving the mission of the institution and projects as a form of activities carried out that are of a service nature. In preparing program budgets and projects SANGO frees the user to compile them without being affected by the Chart of Accounts or other data.

e. Advocates Report,

Funding for non-profit organization activities is never separated from funding from donors. SANGO can segregate reports

by the specific advocates.

f. Multi-Currency,

The newest SANGO accommodates multi-currencies and automatically generates foreign exchange earnings. At the end of the period or at the end of the report, to obtain a valid report value for the foreign currency value, the user can use the exchange rate closing facility which functions to calculate and adjust the final value of the foreign currency, in this process, SANGO will automatically create an adjustment journal.

g. Advance Management,

The latest SANGO is equipped with a down payment management feature from payment to the accountability of funds or PJUM which is of course automatically integrated with the SANGO report, besides this feature can be used to find out the down payment balances that are on staff, divisions, or in programs that exist in staff, division or on an ongoing program.

3. Pesantren Accounting Guidelines

The collaboration between the *Ikatan Akuntansi Indonesia (IAI)* and *Bank Indonesia (BI)* has produced pesantren accountancy guidelines. This guideline was created as a form of alignment with IAI and BI on economic empowerment in pesantren and to be able to prepare financial reports by generally accepted financial accounting standards in Indonesia. With the existence of pesantren accountancy guidelines, the *Standard Akuntansi Keuangan (SAK)*, *Keuangan Entitas Tanpa Akuntabilitas Publik (SAK ETAP)*. Of course, there is a consideration, namely on the basis that the assets managed by the pesantren are relatively large in value. Most of its assets are permanent waqf in the form of land. The pesantren is expected to be able to compile and present financial reports in an accountable manner, which will increase public confidence in the pesantren, both in fostering students, managing donations, and their assets (Hartono, 2018).

The format for presenting pesantren financial reports as stipulated in the pesantren accountancy guidelines refers to PSAK 45: Financial Reporting for Non-Profit Entities. pesantren accounting guidelines stipulate that the complete financial statements that must be prepared by the pesantren are several things. First, the Statement of financial position; statement of activity; cash flow statement; and Notes to financial statements. Pesantren accountancy guidelines are applied only to pesantren that have legal foundations, where there has been a separation of wealth between the boarding schools and the Foundation Owners (Hartono, 2018).

RESEARCH METHOD

1. Research Design

In this study, researchers used a qualitative research design with a case study approach. The case study approach seeks to find meaning, investigate processes, gain insight, and deep understanding of individuals, groups, or situations.

According to Creswell (2013:20), a case study is a research strategy in which researchers carefully investigate a program, event, activity, process, or a certain group. It is known that case studies reveal the meaning and understanding of both individuals, groups, or situations to investigate carefully about a phenomenon or activity. A case study is a detailed study of a setting, a single subject, or a place of storage, or a particular event (Bogdan and Biken, 1998: 54) in (Sugiyono, 2011: 118) case study research aims to study intensively about the current state and environmental interactions of a social unit, individual, group, institution or community. In this study, researchers investigated carefully and in detail how the SANGO application among users. In this study, users of the SANGO application are managers of the Pendidikan dan Perguruan Agama Islam (PPAI) Al Karomah in Malang Regency.

2. Data Sources

2.1. Primary Data

Primary data sources are data that directly provide information to researchers (Sugiyono, 2011: 225). Primary data in this study were obtained from observations, interviews, and users of the SANGO application. The user of the Sango application in the study is the manager of the Pendidikan dan Perguruan Agama Islam (PPAI) Al Karomah in Malang Regency.

2.2. Secondary Data

Secondary data in the form of financial records. and recapitulation of financial transactions from the treasurer and photo documentation from PPAI Al Karomah in Malang Regency.

3. Research Objects and Subjects

3.1. Research Object

According to Hamidi (2008: 74), "the object of research is the focus, keywords or topic research". The object of this research is the acceptance of the SANGO application by its users.

3.2. Research Subjects

Moleong (2010:132) describes research subjects as informants, which means that people in the research background are used to provide information about the situation and conditions of the research background. The subjects in this study were users of the SANGO application which included the Chairman of the Foundation, treasurers, and students who were in charge of recording financial transactions. PPAI Al Karomah in Malang Regency.

4. Method of Collecting Data

In this study, the data collection methods used were as follows.

4.1. Observation

The observation technique is carried out by direct observation of the object under study, namely the user of the SANGO application at PPAI Al Karomah in Malang Regency. The observation technique used in this research is participatory observation, according to Sugiyono (2011: 310). In addition to conducting observations, researchers also do what the informants do, it is hoped that the data obtained will be more complete, sharp, and know the level of meaning of each visible behavior.

4.2. Interview

The interview technique used in this study is an open interview. Researchers asked the selected informants directly, namely competent parties who were considered capable of providing descriptions and information used to answer the problems in this study (Sugiyono, 2010: 140) interview conducted in this study using interview techniques to explore questions deeper. Questions raised about the acceptance of the SANGO application among application users can obtain information about the benefits and ease of use of the SANGO application from interviews.

4.3. Documentation

Documentation according to Sugiyono (2010: 240) is a record of past events. The documentation in question is the result of recorded interviews with application users and documentation in the form of recording financial transactions carried out by users of the SANGO application, this is done to strengthen that users are running and using the application SANGO.

5. Data Analysis

According to Miles & Huberman (1984) in Sugiyono (2011: 246), qualitative data analysis is carried out interactively and continuously until it is complete, and the data becomes saturated. Data processing is carried out in the following stages.

5.1. Data Reduction

Data reduction is to summarize, select main things, focus on important things, then look for themes and patterns. That way the data that has been reduced will provide a clear picture, and make it easier for further data collection, and look for it if needed (Sugiyono, 2011: 247).

5.2. Presentation of Data

After the data is reduced, the next step is to present the data. According to Miles and Huberman (1984) in Sugiyono (2011: 249), narrative text is the presentation of data most often used in qualitative research by presenting data, it can make it easier to understand what's going on. In this study, the data presentation was written in text form. The data presented in the form of narrative text are grouped according to each sub-chapter.

5.3. Drawing Conclusion

The final stage of data processing is drawing conclusions and verification after all data are presented that the problems that are the object of the research can be understood and then conclusions are drawn which are the results of the research. The conclusion that the researcher hopes is that there are new findings related to the usefulness and convenience of accepting the SANGO application at PPAI Al Karomah in Malang Regency.

After concluding, the researcher verified the data obtained from the informants so that the data was more valid and it was hoped that there would be no misunderstanding in the data obtained.

6. Test the Validity of Data

Data in qualitative research needs to be tested for the validity of the data so that the accuracy of a study is maintained. In checking data, researchers used data validity checking techniques, namely triangulation. According to Wiersma (1986) in Sugiyono (2011: 273), triangulation in credibility testing is defined as checking data from various sources in various ways and times. So there is a triangulation of sources, triangulation of data collection techniques, and triangulation of time. In this study, the authors used technical triangulation. Technique triangulation is data collection that is used to test the credibility of the data which is done by checking the data to the same source, but by using the same technique different (Sugiyono, 2011: 274). In this study, researchers used participatory observation, interviews, and documents. From participatory observations, interviews and documentation of these results will be matched to test the credibility of the data obtained from informants.

RESULT AND DISCUSSION

1. PPAI Al Karomah Profile

Pendidikan dan Perguruan Agama Islam (PPAI) of the Al Karomah pesantren in Malang Regency was founded in 1991. The history of the establishment of PPAI Al-Karomah originated from the recitation of children that had been initiated since 1977 which was then named "Tarbiyatus Shibyan" KH. Mudhofir Murtadlo. PPAI Al Karomah is located on the South Raya Boro, Kepanjen District, Regency Malang, East Java. The number of male students is 150 people and female students are 100 people. Facilities owned by the pesantren: Building for male and female students, prayer room for male and female students, building male and female Madrasah Diniyah (MADIN), 2 office rooms, a hall, and a vehicle.

The Education Units in PPAI Al Karomah are as follows: (1) Al-Qur'an Education, (2) Diniyah Madrasah Education, (3) Takhosshush Education in the study of the yellow book, (4) Education of social sciences.

2. Results of Analysis of the Application of the SANGO Application

As a theory, TAM is used to determine the level of acceptance of information systems by using a behavioral approach to examine the process of receiving information technology Alvin & Kurniawati (2019). TAM theory has two main factors as determinants of the acceptance of information technology, namely: perceived usefulness and perceived ease of use.

2.1 Perceptions of Usefulness

According to Davis, (1989:320) in (Alvin & Kurniawati (2019), the definition of perceived usefulness is where a person believes that the system can improve the work performance of system users. Another assumption says that if you believe that the information system used is useful it will be used, conversely, if an information system is believed to be useless then the information system is not used. So if the user believes that an information system is useful, the system will automatically be useful for work, as is the case with the use of the SANGO application which can be useful for its users. The indicators used in perceived usefulness are: work more quickly, improve job performance, increasing productivity. The description of the indicators in this study will be explained as follows:

2.1.1. Work More Quickly

In the creation of information technology, one goal is to shorten the time it takes users to complete a job to save the time needed. Utilizing the SANGO application is expected to be able to cut the time needed to carry out a routine recording process of financial transactions and compile periodic financial reports (end of month or end of the year). Documents that are usually made by the department that runs a program, while the cashier receives reports on the use of money. Documents received are such as notes, receipts, and proof of payment, while documents are made such as receipts, bills, and proofs cash receipts. In a condition where manual recording requires two records of financial transactions, namely cash receipts, and cash disbursements. By utilizing the SANGO application when a financial transaction occurs, the documents received are grouped first whether they are proof of cash receipts or cash disbursements. All transactions then input into sango accounting into a cash receipt report and a monthly cash disbursement report. Of course, it makes the work or process of recording the receipt and expenditure transactions faster. This is by the statement of the pesantren treasurer as follows: "Alhamdulillah, with the SANGO application in the financial records of my pesantren, I can quickly convey how much the balance of funds is at the end of each month without having to match the sections that record cash receipts and cash disbursements", (Alhamdulillah dengan adanya aplikasi SANGO dalam pencatatan keuangan pesantren saya dengan cepat bisa menyampaikan berapa saldo dana setiap akhir bulan tanpa harus mempertemukan bagian yang mencatat penerimaan kas dan pengeluaran kas). In the SANGO application, only cash receipts and cash disbursements are recorded, so there is no separation of recording into general journals or special journals. The registration of the revenue and cash outlays this can in print as well as evidence. The use of the application of sango not only has an impact on the job of treasurer pesantren, but the use of the application of sango impact too on the foundation management liaison and it is the chairman of the foundation quickly when wanting information financial condition of existing at the end of. This is consistent with the following statement: "In my opinion, after using the SANGO application to see the financial condition of the pesantren, we can quickly find out every month", (Menurut saya setelah menggunakan aplikasi SANGO untuk melihat kondisi keuangan pesantren bisa cepat diketahui setiap bulannya). Overall, when viewed from the statements of the two informants, it can be concluded that the SANGO application can accelerate the work of the treasurer who is in charge of receiving and issuing funds for pesantren activities. Likewise, the Chairman of the Foundation can quickly find out the financial condition of the pesantren that is there every month.

2.1.2. Improve Job Performance

The purpose of using information technology related to usefulness is to improve performance or performance in doing work. In this case, if performance increases, the results of the work obtained will be maximized and meet the targets achieved. The use of the SANGO application in the work of the treasurer, the financial recording department of the pesantren, and the Chairman of the Foundation has a positive impact on improving performance. This is reinforced by the informant's statement (Chairman of the Foundation): "If I think there is a performance improvement, with the SANGO application we can look the financial condition of the pesantren every time it is needed by parties within the foundation and other interested parties", (Kalau performa saya rasa ada peningkatan, dengan adanya aplikasi SANGO kami dapat menunjukkan kondisi keuangan pesantren setiap waktu dibutuhkan oleh pihak dalam yayasan dan pihak luar yang berkepentingan). According to an informant managing the pesantren with the SANGO application able to improve job performance. The impact of improving performance is not only felt by the management but also outside the pesantren with an interest, such as regular pesantren donors, through the statement of one of the pesantren regular advocates as follows: "As a regular advocate, I do not expect to receive financial reports from the pesantren, if the pesantren provides trustworthy financial reports. And easy to understand, making me and other regular donors happier", (Saya sebagai donatur rutin tidak berharap mendapat laporan keuangan dari pesantren, jika pesantren memberi laporan keuangan yang amanah dan mudah dipahami, membuat saya dan donatur rutin lain lebih senang). Overall, when viewed from the informants' statements, it can be concluded that the SANGO application can provide improved performance for pesantren managers and allows outsiders to obtain pesantren financial information that is trustworthy and easy to understand.

2.1.2. Increase Productivity

Increasing productivity can be defined as someone producing more work than the usual size. There are several ways to increase productivity, including increasing operations and research, and developing supporting facilities so that work can be more effective. In the operation of the SANGO application, it is expected that pesantren managers can feel that after this application is operationalized, the activities of the pesantren management, in this case, the treasurer and the financial recording department of the pesantren will be further increased. This is following the statement of the informant (treasurer) below: "Actually my answer is the same as the previous question, with the SANGO application we can make it easier and more can be reported on the financial

condition of the pesantren to the head of the foundation and outside parties", (Sebetulnya jawaban saya sama seperti pertanyaan sebelumnya, dengan aplikasi SANGO kami bisa lebih mudah dan banyak yang bisa dilaporkan kondisi keuangan pesantren kepada ketua yayasan dan pihak luar). From the statement of the pesantren treasurer informant, it is known that after the operation of the SANGO application there was an increase in the work of the pesantren manager, namely that their work became more productive due to the ease in the routine recording process of existing financial transactions. This shows that the SANGO application can increase the productivity of pesantren managers.

2.2 Perceived Ease of Use

Davis et al., (1989) in Alvin & Kurniawati (2019) mentioned that "ease" means "freedom from difficulty or great effort". Furthermore, "ease to use perceived" is defined as "the degree to which a person believes that using a particular system would be free of effort". So, when applied in an accounting information system, it means the extent to which the user believes that the Accounting information system will be easy to use so that it does not require hard effort and will be free from difficulties. In this case, it is intended that if the user believes that the system will be easy to operate and will save money. Time and energy users in completing a job.

Davis's research results (1989) show that perceived ease of use can explain users' reasons for using a system and can explain a new system that is acceptable to users. The convenience offered in the SANGO application is not only easy to use but also easy to learn, easy to become skillful. The following is an explanation of these indicators (Alvin & Kurniawati, 2019).

2.2.1 Easy to Learn

Good use of an application can be seen when users easily understand and learn information, as well as what is in the SANGO application. This is in line with the opinion of Romney (2004) in Habib & Prasetyawan (2016:4) that the format that presents information must be easy to understand and understandable. The presentation in question is that this research is in the form of a SANGO application. Among them is reading the how-to manual text provided in the SANGO application. The ease of learning the SANGO application is identified through whether or not the application can be studied, following a statement from a user informant from the pesantren (treasurer): "In my opinion, as a treasurer, the SANGO application is not difficult to learn independently by reading the guide that accompanies the application I do not find it difficult" From the statement, pesantren management informants note that operating the SANGO application, informants do not find it difficult to learn independently.

2.2.2 Easy to Become Proficient

Easy or not an application can be mastered by users depending on their proficiency in using it and how deep they understand the application. The SANGO application is a digital accounting innovation that displays content and menus according to the user so that it is easy to use. Proficiency in using the SANGO application can be seen from how long the user can fully master the SANGO application, following a statement from the informant "I think learning the SANGO application does not take a long time, I only need one day to learn". From the statement of the user informants in this study were pesantren managers, the informants felt quick to be proficient in using the SANGO application and operationalizing the application. The statement of the ease of learning and being proficient is strengthened by documentary evidence of the results of the preparation of financial reports from PPAI AL Karomah in Malang Regency by the management, which is presented below.

3. Results of the SANGO Application in the Preparation of Pesantren Financial Statements

According to Hartono (2018), the format for presenting pesantren financial statements is regulated in pesantren accounting guidelines submits to PSAK 45: Financial Reporting of Non-Profit Entities. The pesantren accounting guidelines stipulate that the complete financial statements that must be prepared by pesantren are several things. First, the statement of financial position; statement of activity; cash flow statement; and Notes to financial statements. Pesantren accounting guidelines are applied only to pesantren that have legal foundations, where there has been a separation of wealth between the boarding schools and the Foundation Owners. The results of the preparation The financial statements of the PPAI AL Karomah document in Malang Regency are presented as follows.

3.1 Statement of Financial Position

A statement of financial position is prepared to provide information about assets, liabilities, and net assets and information about the relationship between these elements at a specific time. Information in the statement of financial position that is used in conjunction with disclosures and information in other financial statements can help the treasurer PPAI Al Karomah in Malang Regency, and other managers to assess the ability of non-profit organizations to provide sustainable services. The results of the Compilation of the Statement of Financial Position can be seen in Figure 2 below

PPAI Al-Karomah	
Posisi Keuangan	
Per 30 September 2020	
Aset	
Aset Lancar	
Kas	78.585.000,00
Bank	30.000.000,00
Surat Berharga	0,00
Piutang	0,00
Uang Muka	0,00
Biaya Dibayar Dimuka	0,00
Pajak Dibayar Dimuka	0,00
Total Aset Lancar :	108.585.000,00
Aset Tidak Lancar	
Aktiva Tetap	5.142.000.000,00
Akumulasi Depresiasi Aktiva Tetap	(29.887.500,00)
Investasi Properti	0,00
Investasi Jangka Panjang	0,00
Total Aset Tidak Lancar :	5.112.312.500,00
Total Aset :	5.220.897.500,00
Liabilitas	
Liabilitas Lancar	
Hutang Barang dan Jasa	0,00
Hutang kepada Pihak III	0,00
Biaya yang Masih Harus Dibayar < 1 Tahun	0,00
Pajak yang Masih Harus Dibayar	0,00
Hutang Dana Program	0,00
Hutang Gaji	0,00
Hutang Lancar Lainnya	0,00
Total Liabilitas Lancar :	0,00
Liabilitas Jangka Panjang	
Hutang Bank	0,00
Leasing	0,00
Total Liabilitas Jangka Panjang :	0,00
Aset Neto	
Tanpa Pembatasan Dari Pemberi Sumber Daya	5.211.547.500,00
Dengan Pembatasan Dari Pemberi Sumber Daya	9.350.000,00
Total Aset Neto :	5.220.897.500,00
Total Liabilitas dan Aset Neto :	5.220.897.500,00

Figure 2. Report on Financial Position of PPAI Al Karomah Malang Regency

3.2 Statement of Activity

Statement of Activity, this report is prepared for providing information about (a) the effect of transactions and other events that change the amount and nature of net assets, (b) the relationship between transactions and other events, and (c) how resources are used in implementing various programs. or activities. The information in the statement of activity, which is used in conjunction with the disclosure of information in other financial reports, can help treasurers and other parties to (a) evaluate performance over some time, (b) the capability and sustainability of non-profit organizations and services, and (c) assess the implementation of responsibilities and performance. This report can be used by treasurers of the PPAI pesantren AL Karomah Foundation in Malang Regency, and other managers to present information. regarding cash receipts and payments during a period at the pesantren. In the SANGO application for Statement of Activity the term "Comprehensive Income" is used. The results of the Comprehensive Income Report Compilation can be seen in Figure 3 below

Penghasilan Komprehensif 2020.pdf - Adobe Reader

Jl. Raya Curungrejo No.01,
Boro Selatan, Curung Rejo,
Kec. Kepanjen, Malang, Jawa
Timur 65163

PPAI Al-Karomah
Penghasilan Komprehensif

Dari 01 September 2020 s/d 30 September 2020

	Tanpa Pembatasan Dari Pemberi Sumber Daya	Dengan Pembatasan Dari Pemberi Sumber Daya	Total
Pendapatan, penghasilan, dan penerimaan lain			
Pendapatan			
Donasi	0,00	0,00	0,00
Kontribusi	128.810.000,00	0,00	128.810.000,00
Iuran Anggota	0,00	0,00	0,00
Total Pendapatan :	128.810.000,00	0,00	128.810.000,00
Penghasilan			
Layanan Jasa	0,00	0,00	0,00
Penjualan Barang	0,00	0,00	0,00
Hasil Pencarian Dana	0,00	0,00	0,00
Total Penghasilan :	0,00	0,00	0,00
Aset Neto yang Berakhir Batasannya			
Aset Neto yang Berakhir Karena Waktu	0,00	0,00	0,00
Aset Neto yang Berakhir Karena Program	0,00	0,00	0,00
Total Aset Neto yang Berakhir Batasannya :	0,00	0,00	0,00
Pendapatan Lainnya			
Pendapatan Bunga Bank	0,00	0,00	0,00
Penjualan Aktiva Tetap	0,00	0,00	0,00
Laba Selisih Kurs	0,00	0,00	0,00
Total Pendapatan Lainnya :	0,00	0,00	0,00
Aset neto yang dibebaskan dari pembatasan	0,00	0,00	0,00

Penghasilan Komprehensif 2020.pdf - Adobe Reader

Total Pendapatan, penghasilan, dan penerimaan lain	128.810.000,00	0,00	128.810.000,00
Beban			
Administrasi dan Umum			
Beban Gaji Karyawan	4.000.000,00	0,00	4.000.000,00
Beban Tunjangan	0,00	0,00	0,00
Beban Asuransi/Kesehatan	0,00	0,00	0,00
Beban Transportasi	850.000,00	0,00	850.000,00
Beban Komunikasi	0,00	0,00	0,00
Beban Listrik dan Air	2.500.000,00	0,00	2.500.000,00
Beban Rumah Tangga Kantor	9.175.000,00	0,00	9.175.000,00
Beban Alat Tulis Kantor	0,00	0,00	0,00
Beban Fotocopy dan Cetakan	0,00	0,00	0,00
Beban Sewa	0,00	0,00	0,00
Beban Korespondensi	0,00	0,00	0,00
Beban Dokumentasi	0,00	0,00	0,00
Beban Administrasi Bank	0,00	0,00	0,00
Beban Pajak Bank	0,00	0,00	0,00
Kerugian Selisih Kurs	0,00	0,00	0,00
Beban Konsumsi Kantor	7.500.000,00	0,00	7.500.000,00
Total Administrasi dan Umum :	24.025.000,00	0,00	24.025.000,00
Pencarian Dana			
Beban Karyawan	5.050.000,00	0,00	5.050.000,00
Beban Organisasi	0,00	0,00	0,00

(3) WhatsApp - Google Chrome

	Tanpa Pembatasan Dari Pemberi Sumber Daya	Dengan Pembatasan Dari Pemberi Sumber Daya	Total
Beban Komunikasi	0,00	0,00	0,00
Beban Dokumentasi	0,00	0,00	0,00
Beban Penggalangan Dana Lainnya	0,00	0,00	0,00
Total Pencarian Dana :	5.050.000,00	0,00	5.050.000,00
Beban Lain-lain			
Beban Depresiasi Aktiva Tetap	20.687.500,00	0,00	20.687.500,00
Total Beban Lain-lain :	20.687.500,00	0,00	20.687.500,00
Program			
Beban Honorarium	0,00	0,00	0,00
Beban Perdiem	0,00	0,00	0,00
Beban Asuransi/Kesehatan	0,00	0,00	0,00
Beban Transportasi	0,00	0,00	0,00
Beban Komunikasi	0,00	0,00	0,00
Beban Listrik dan Air	0,00	0,00	0,00
Beban Rumah Tangga Kantor	0,00	0,00	0,00
Beban Alat Tulis Kantor	0,00	0,00	0,00
Beban Fotocopy dan Cetak	0,00	0,00	0,00
Beban Sewa	0,00	0,00	0,00
Beban Korespondensi	0,00	0,00	0,00
Beban Dokumentasi	0,00	0,00	0,00
Beban Paket Meeting	0,00	0,00	0,00
Total Program :	0,00	0,00	0,00
Total Beban	58.762.500,00	0,00	58.762.500,00
Surplus/Defisit	70.047.500,00	0,00	70.047.500,00
Penghasilan Komprehensif Lain	0,00	0,00	0,00
Total Penghasilan Komprehensif	70.047.500,00	0,00	70.047.500,00
Penghasilan Komprehensif sid Periode Lalu	0,00	0,00	0,00
Aset Netto Periode Lalu	5.141.500.000,00	9.350.000,00	5.150.850.000,00
Total Aset Netto	5.211.547.500,00	9.350.000,00	5.220.897.500,00

Figure 3. Statement of Activity PPAI Al Karomah Malang Regency

3.3 Cash Flow Statement

The cash flow statement serves as a provider of information regarding cash receipts and payments in a period. In its presentation, the cash flow statement of a non-profit organization is presented following PSAK No. 2 concerning Cash Flow Statements. The statement of cash flows must report cash flows during a certain period and classified according to operating, investing, and financing activities. This cash flow statement can be used by the treasurer PPAI AL Karomah in Malang Regency, and other managers to present information about cash receipts and payments in a period at Al Karomah pesantren. The results of preparing a cash flow statement can be seen in Figure 4 below.

PPAI Al-Karomah	
Arus Kas	
Dari 01 September 2020 s/d 30 September 2020	
Arus Kas dari Aktivitas Operasi	
Penerimaan dari Pemakai Jasa dan Penyumbang	
Donasi	0,00
Kontribusi	128.810.000,00
Iuran Anggota	0,00
Layanan Jasa	0,00
Penjualan Barang	0,00
Hasil Pencarian Dana	0,00
Aset Neto yang Berakhir Karena Waktu	0,00
Aset Neto yang Berakhir Karena Program	0,00
Pendapatan Bunga Bank	0,00
Penjualan Aktiva Tetap	0,00
Laba Selisih Kurs	0,00
Penyesuaian Aset Netto	0,00
Total Penerimaan dari Pemakai Jasa dan Penyumbang	128.810.000,00
Pembayaran Kepada Pemasok/Pelanggan dan Karyawan	
Bank	(30.000.000,00)
Surat Berharga	0,00
Piutang Karyawan	0,00
Piutang Pihak ke-3	0,00
Piutang Dana Program	0,00
Uang Muka Perjalanan	0,00
Uang Muka Program	0,00
Biaya Dibayar Dimuka	0,00
PPh pasal 21/26	0,00
PPh pasal 4 ayat 2	0,00
Hutang Barang dan Jasa	0,00
Hutang kepada Pihak III	0,00
Biaya yang Masih Harus Dibayar < 1 Tahun	0,00
PPh pasal 21/26	0,00
PPh pasal 4 ayat 2	0,00

Arus Kas

PPH pasal 4 ayat 2	0,00
Hutang Dana Program	0,00
Hutang Gaji	0,00
Hutang Lancar Lainnya	0,00
Beban Gaji Karyawan	(4.000.000,00)
Beban Tunjangan	0,00
Beban Asuransi/Kesehatan	0,00
Beban Transportasi	(850.000,00)
Beban Komunikasi	0,00
Beban Listrik dan Air	(2.500.000,00)
Beban Rumah Tangga Kantor	(9.175.000,00)
Beban Alat Tulis Kantor	0,00
Beban Fotocopy dan Cetak	0,00
Beban Sewa	0,00
Beban Korespondensi	0,00
Beban Dokumentasi	0,00
Beban Administrasi Bank	0,00
Beban Pajak Bank	0,00
Kerugian Selisih Kurs	0,00
Beban Konsumsi Kantor	(7.500.000,00)
Beban Karyawan	(5.050.000,00)
Beban Organisasi	0,00
Beban Komunikasi	0,00
Beban Dokumentasi	0,00
Beban Penggalangan Dana Lainnya	0,00
Beban Depresiasi Aktiva Tetap	0,00
Beban Honorarium	0,00
Beban Perdiem	0,00
Beban Asuransi/Kesehatan	0,00
Beban Transportasi	0,00

PPAI Al-Karomah
Arus Kas
Dari 01 September 2020 s/d 30 September 2020

Beban Komunikasi	0,00	
Beban Listrik dan Air	0,00	
Beban Rumah Tangga Kantor	0,00	
Beban Alat Tulis Kantor	0,00	
Beban Fotocopy dan Cetak	0,00	
Beban Sewa	0,00	
Beban Korespondensi	0,00	
Beban Dokumentasi	0,00	
Beban Paket Meeting	0,00	
Total Pembayaran Kepada Pemasok/Pelanggan dan Karyawan	(59.075.000,00)	
Penerimaan dari Bunga Bank, Jasa Giro dan Deposito	0,00	
Total Penerimaan dari Bunga Bank, Jasa Giro dan Deposito	0,00	
Arus Kas dari Aktivitas Investasi	Arus Kas Bersih Dari dan Untuk Aktivitas Operasi	69.735.000,00
Penambahan dan Penghapusan Aktiva Tetap	Total Penambahan dan Penghapusan Aktiva Tetap	0,00
Perolehan Aktiva Lain-lain		
Aktiva Tetap	(500.000,00)	
Akumulasi Depresiasi Aktiva Tetap	0,00	
Investasi Properti	0,00	
Investasi Jangka Panjang	0,00	
Total Perolehan Aktiva Lain-lain	(500.000,00)	
Arus Kas dari Aktivitas Pendanaan	Arus Kas Bersih Dari dan Untuk Aktivitas Investasi	(500.000,00)
Pembayaran Kewajiban Jangka Panjang		
Total Pembayaran Kewajiban Jangka Panjang	0,00	
Arus Kas Bersih Dari dan Untuk Aktivitas Pendanaan	0,00	

Keterangan	Total
Kenaikan/Penurunan Kas dan Setara Kas	69.235.000,00
Kas dan Setara Kas Awal Periode	9.350.000,00
Kas dan Setara Kas Akhir Periode	78.585.000,00

Figure 4. Cash Flow Statement PPAI Al Karomah Malang Regency

3.4 Notes to financial statements.

Notes on financial reports from PPAI Al Karomah in Malang Regency are not presented in the results of the preparation of financial reports, given the limited time for research and notes on financial reports are not related to the use of the SANGO application.

CONCLUSION

Based on the results of the application analysis Accounting Software for Non-Government Organizations (SANGO) by using the Technology Acceptance Model (TAM) approach, researchers can formulate the conclusion that the SANGO application has fulfilled two aspects in the Technology Acceptance Model theory, perceived usefulness and perceived ease of use as follows.

1. Perceptions of usefulness, the informant managing PPAI Al Karomah in Malang Regency with the SANGO application was able to make work easy and fast. This condition is felt by managers if they want to find out the financial condition of the pesantren that is there every month easier and faster. The SANGO application can improve the performance and productivity of pesantren managers. The pesantren manager can show the pesantren financial condition at any time it is needed by parties within the foundation as well as outside interested parties. Financial records and reports of a pesantren that are trustworthy and easy to understand make all other parties happier.
2. Perception of Ease, the informant managing PPAI Al Karomah in Malang Regency the ease of the SANGO application includes the ease of learning and understanding the application. The SANGO application is also easy to use and users can quickly become proficient in operating it. The statement of the ease of learning and becoming proficient is strengthened by documentary evidence of the results of the preparation of financial reports from PPAI AL Karomah in Malang Regency by the management.

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