

Utilization of Microsoft Excel in Assisting the Preparation of Financial Reports at MI Ngalian Tirto Pekalongan

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Abstract

The role of Information and Communication Technology is very much needed for school institutions as their provision in dealing with the changes and demands of the times in the era of the Industrial Revolution 4.0. Operating a computer is part of the hard skills. Students and teachers need to have skills in operating the programs contained in Microsoft Windows and the program that is most often used is Microsoft Excel. This particular program can support daily work as it makes processing data and compiling financial reports easier. Through Microsoft Excel, financial reports can be prepared simply with a shorter cycle, from journaling to simple financial reports. The purpose of this community service is to provide training on the process of preparing financial reports through Microsoft Excel in order to streamline administrative performance. The method used in this service is in the form of training and direct practice. The subject of this training is the financial treasurer section of MI Ngalian Tirto. The results of this service indicate that this training provides knowledge for school treasurers regarding simple accounting processes by utilizing excel so that in preparing financial reports can be better.

Keywords: *financial statements; Excel; accounting; MI*

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Introduction

The digital era marked by the development of increasingly sophisticated science and technology has brought major changes to various aspects of human life to be easier. Indonesian people now have a new lifestyle that cannot be separated from electronic devices in everyday life. Various information can now be accessed easily so that people always update and share information at any time with high frequency.

Technological advances that continue to develop to date are in line with the needs of institutions in carrying out efficiency which have begun to implement all activities carried out using a computerized system. These needs include the need to compile a financial report where financial statements are prepared using a technology system so that accounting records in an institution are carried out using a computer. This makes it easier and faster so as to minimize errors in the preparation of financial statements (Triandi & Agustin, 2020) (Mutiarni et al., 2017).

Education is an aspect of life that cannot be separated from society in general. Because it is the main activity in education, education is always associated with the teaching and learning process. However, apart from teaching and learning activities, there are many factors that encourage learning activities to continue. One of them is activities related to administration. Elements of day-to-day operational administration of educational institutions include writing, calculating, and maintaining data (Hariani & Sihotang, 2020).

With the rapid development of the world in the era of globalization of knowledge, education must also develop according to the times. Every educational institution requires administrative support because administration is very important for the smooth operation of educational institutions and the achievement of their goals. Assisting the teaching and learning process, student affairs, staffing, equipment, school infrastructure, finance, and public relations are examples of administration. One of the administrative roles is to provide information to the head of an institution. With this information, the head will be able to make faster decisions. Smooth work and the risk of errors in work becomes smaller if there is administration (Shohabatussa'adah & Muasomah, 2021). There were problem that become obstacles regarding the quality of financial reports in the training process. This was evidenced in the previously produced financial statements which were not entirely good and still need to be

studied more deeply (Febriandirza & Saraswati, 2022). This problem occurred due to a lack of understanding of accounting standards and the lack of a financial management system in schools, this could be caused by a lack of accounting competence possessed by school administration so that it could have a negative influence on the quality of school financial reports (Rizki et al., 2021).

Microsoft office is an office application program that can be used to process words, Microsoft Office is currently developing along with the development of information and communication technology (Mutiarni et al., 2017). Complete software capabilities make Microsoft Office the first choice for computer users to solve business problems and problems in the fields of word processing, data, presentations, and databases. Office 2010 has 23 several variants in it, namely Word, Excel, Power Point, Access, and others.

With this program, it can improve, especially in the field of information technology by making correspondence, computerized administration, everyone can make reports independently and can be a pilot project for discussion tasks in every meeting result and be able to make financial reports with excel (Ari Waluyo et al., 2020). Of the many programs for compiling financial reports, the most widely used is the Microsoft Excel program. Microsoft Excel is a computer application program that can be used to process data and prepare financial reports (Diba & Marini, 2020).

This Microsoft Excel application program is widely used because it is very simple and easy to understand by users, especially users in the Madrasah Education sector (Pipit Putri Hariani MD, 2020)(Petro & Swatan, 2019). By using the Microsoft Excel application program, financial data can be processed quickly and accurately so that it can assist in carrying out school operational activities. For this reason, the team is interested in serving the use of Microsoft Excel in schools in processing transaction data and recording financial reports using the Microsoft Excel program application. Based on this background, the team decided to serve at MI Ngalian Tirto.

Method

This type of community service activity is in the form of training and direct practice. The subject of this training was the financial treasurer of MI Ngalian Tirto. This training was carried out for 1 day by a service team consisting of 3 people and has competence in the fields of

Management and Accounting. for participants from MI as many as 3 people, consisting of the principal and treasurer of MI. This training was held at the home of the principal of the MI Ngalian Tirto school which is located at Jalan Ngalian Gg 6. The reason for choosing the location was because the principal was not on duty at MI Ngalian Tirto. While the material is in the form of making financial statements such as cash flows and balance sheets.

The implementation method was carried out through several stages such as the preparation stage. At this preparatory stage, the team first received permission from the MI Ngalian Tirto School Principal. Furthermore, the team carried out activities offline by providing training or teaching on Microsoft Excel and financial report formats. The facilities and infrastructure needed in the implementation of this training activity use a laptop as well as several Financial Reports for reference.

Results and Discussions

The preparation of financial statements can be carried out using Microsoft Excel software, this application program is usually widely used in agencies that work with statistical data systems. Because in the presentation of information needed a tool that can present data precisely and accurately. In this regard, many schools or foundations use Microsoft Excel in managing the administrative system to help carry out school operational activities. Usually, in the process of financial transactions, the school administration needs to carry out bookkeeping/financial reports to find out how the income and expenses are from the school, so that these financial reports can be a useful means of information if one day it is needed.

The application of Financial Statements is not only applied to high-level schools, but many elementary-level schools have used this method in bookkeeping transactions in schools. Now the elementary school level is grouped into two, namely public elementary schools and madrasah ibtidaiyah. In Pekalongan, precisely in Ngalian Tirto Village, there are 1 State Elementary School and 1 Ibtidaiyah Madrasah. MI ngalian has its address at Ngalian Gg 6, Ngalian, Tirto District, Pekalongan Regency, Central Java. MI was established on January 10, 1975 and has accreditation B.

The service was held on Saturday, May 28, 2022 with 3 team members, as well as 3 participants from the MI. The training went through three stages, namely:

1. Preparation Stage

At this stage, the team went to the home of the MI Ngalian Tirto school principal. The team asked for permission and conveyed the goals and objectives according to the previously agreed agreement. Then the team conducted interviews with the principal and financial treasurer of MI Ngalian Tirto.

Based on the results of interviews with the principal and financial treasurer of MI Ngalian Tirto, information was obtained that the financial treasurer of MI Ngalian Tirto is responsible for managing the finances of MI Ngalian Tirto, making annual and annual reports and other administrative activities. After interviews with the Principal and the Finance Treasurer, financial information was obtained that had occurred in 2020-2021 at MI Ngalian Tirto.

The team also received information regarding the teaching staff at MI Ngalian Tirto, there were 14 educators. MI Ngalian is under the auspices of the Ma'arif NU Educational Institution foundation with a school establishment decree Ik/3.c/2872/pgm.MI/78 and operates with an operational permit AHU-119.AH.01.08 in 2013.

Sources of funding for the sustainability of MI Ngalian Tirto include infaq, BOS (government) funds and madrasas. This funding source is not immediately ignored, but its accountability must be reported to related parties. In preparing the accountability report, the treasurer of MI Ngalian Tirto cannot be separated. The financial treasurer is in charge of organizing administrative activities, namely writing and writing, including financial matters and so on.

2. Implementation Stage

At this stage the team held a meeting as shown in Figure 1 and planned to carry out activities by holding Microsoft Excel training. Prior to the Microsoft Excel training, there was an interview session with the school principal and financial treasurer regarding what were the obstacles in preparing financial reports. These constraints include:



Figure 1. Meeting for preparation with the team

1) Balance Sheet

The balance sheet is part of the school's financial statements that record important information about the sources of funds and expenditures issued during the year that has occurred. In this balance report, the team provides examples of the format for its preparation and application. This report can also be used to find out the amount of balance for the following year. There are two examples of formats for preparing financial statements that can be used, as shown in Figure 2 and Figure 3.

Rincian Penerimaan (dalam Rupiah)			Rincian Pengeluaran (dalam Rupiah)		
No	Sumber Dana	Jumlah	No	Jenis Pengeluaran	Jumlah
1	Saldo Tahun Lalu	13.992.500	1	Pengembangan Kompetensi Lulusan	450.000
2	Infaq	42.525.000	2	Pengembangan Kurikulum	5.862.000
3	Dana BOS (Pemerintah)	229.450.000	3	Pengembangan Proses Pembelajaran	64.796.000
4	Madrasah	72.267.000	4	Pengembangan Tenaga Pendidik & Tenaga Kependidikan	128.615.000
			5	Pengembangan Sarana & Prasarana	33.753.000
			6	Pengembangan & Implementasi Madrasah	2.590.000
			7	Pengembangan & Penggalan Sumber Dana Pendidikan	34.489.900
			8	Pengembangan & Implementasi Sistem Penilaian	17.464.000
			9	Belanja Lain-lain	37.083.000
	Total	358.234.500		Total	325.103.000
	Saldo Tahun Ini			33.131.500	

Figure 2. Preparation of a balance sheet report in the form of a skontro (horizontal)

NO	Uraian	Pemasukan	Pengeluaran
1	Rencana Kegiatan dan Anggaran Madrasah (RKAM)	221.515.000	221.915.000
2	A Pemasukan		
3	Saldo Tahun Lalu	13.992.500	
4	Infaq	42.525.000	
5	Dana BOS (Pemerintah)	229.450.000	
6	Madrasah	72.267.000	
7	B Pengeluaran		
8	Pengembangan Kompetensi Lulusan		450.000
9	Pengembangan Kurikulum		5.862.000
10	Pengembangan Proses Pembelajaran		64.796.000
11	Pengembangan Tenaga Pendidik & Tenaga Kependidikan		128.615.000
12	Pengembangan Sarana & Prasarana		33.753.000
13	Pengembangan & Implementasi Madrasah		2.590.000
14	Pengembangan & Penggalan Sumber Dana Pendidikan		34.489.900
15	Pengembangan & Implementasi Sistem Penilaian		17.464.000
16	Belanja Lain-lain		37.083.000
17	TOTAL	358.234.500	325.102.900
18	Saldo Tahun Ini		33.131.600

Figure 3. Preparation of the balance sheet in the form of staff (vertical)

2) Cash Flow Statement

Cash flow is the part of the financial statements that records the income and expenses that occur during a year, as shown in Figure 4. In this case, the team provides an explanation regarding the use of cash flow statements and related transactions. The team also provides examples of application in making a cash flow statement.

Uraian	Rp
Penerimaan	
Saldo Tahun Lalu	13.992.500
Infaq	42.525.000
Dana BOS (Pemerintah)	229.450.000
Madrasah	72.267.000
Total Penerimaan	358.234.500
Pengeluaran	
Pengembangan Kompetensi Lulusan	450.000
Pengembangan Kurikulum	5.862.000
Pengembangan Proses Pembelajaran	64.796.000
Pengembangan Tenaga Pendidik & Tenaga Kependidikan	128.615.000
Pengembangan Sarana & Prasarana	33.753.000
Pengembangan & Implementasi Madrasah	2.590.000
Pengembangan & Penggalan Sumber Dana Pendidikan	34.489.900
Pengembangan & Implementasi Sistem Penilaian	17.464.000
Belanja Lain-lain	37.083.000
Total Pengeluaran	325.102.900
Total Arus Kas	33.131.600

Figure 4. Preparation of a cash flow statement

After providing explanations and examples of preparing reports, the team used Microsoft Excel on MI Ngalian Tirto's financial reports. The Microsoft Excel that was applied here, only applies the balance sheet and cash flow reports. By using formulas one sheet with another sheet, one file with another file to be related. The use of the Microsoft Excel application for MI Ngalian Tirto's financial reports is generally the same as before the formulas were given and it's still easy, only the formats are different. But it takes habituation in compiling the format and applying the formula.

3) Evaluation Stage

At this stage the team, principal and financial treasurer of MI Ngalian Tirto carried out an evaluation of the activities that have been prepared and implemented. The evaluation carried out in this service is an evaluation of the preparation and implementation of activities. The preparation evaluation aims to assess the level of planning for this service activity. The results of the preparation of activities include the delivery of objectives and information related to MI Ngalian Tirto.

While the evaluation of the implementation of activities aims to assess the achievement of activity objectives with assessment indicators including: submission in compiling financial reports, suitability of objectives, financial report formats and satisfaction of financial treasurers with team submissions. The results are making some improvements to the preparation of financial statements at MI Ngalian Tirto in accordance with good standards, by recording or accounting transactions using Microsoft Excel which has been managed in such a way, namely by bookkeeping based on the Trial Balance Report and Cash Flow Statement. So that the Foundation no longer needs to rely on manual recording and can find out the difference in the outgoing balance in the financial books.

Conclusion

Financial statements have a critical function as a source of information and a decision-making tool in its implementation. It is very important to remember all transactions that have been made by keeping good records and doing them consistently and periodically. The primary source of financial statements is the records of these transactions. For mentoring training in preparing financial reports, the team needs to convey in detail and provide an understanding of how to prepare the report using Microsoft Excel, because the partner was new to the team or

had never received similar training before. However, the assistance team was open, if at any time the MI Administration needs assistance regarding the preparation of the report.

It is expected that with the preparation of good and correct financial reports, MI Ngalian Tirto will no longer have trouble collaborating with other parties in the future. Therefore, the preparation of financial statements must be done periodically. Microsoft Excel electronic worksheets are useful when preparing financial reports in this scenario. Of course, using the basic recording format as described in this paper can help readers prepare financial reports quickly.

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