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The Accounting Information System Design: Cash Inflow at Islamic Boarding School

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ABSTRACT

This qualitative research aims to determine how the design of the cash inflow of the accounting information system (AIS) in Sabilurrosyad Islamic boarding school in Malang. Semi-structured interviews, FGD and documents were used to answer the research question. It was found that the control environment, risk understanding, information and communication and monitoring in this boarding school were still not good. The design of the AIS of cash inflow is done by drafting the cash receipt form, which is the internal evidence needed to support external evidence. Evidence of the first note is also designed in the form of a cash book that is written manually at each cash-in transaction. Flowchart design consists of a flowchart procedure for receiving donations, payment of SPP instalments and payment of building instalments. The recommendation for the Sabilurrosyad boarding school is that the transactions that occur can be clarified and recorded in an orderly manner in the forms and records that exist. There is a separation of duties between the cashier and the accounting department as well as the purchasing and warehouse parts. The organizational and control activities need to be improved with the approval of school principals for non-routine expenditures.

INTRODUCTION

Ideally, pesantren is not only an institution that organizes educational activities for its students but can protect the surrounding community and move the wheels of the economy of the surrounding community. Islamic boarding schools are one of the public sector organizations that have the goal of maximizing services, not for profit. Public sector organizations are owned by the people and are used entirely to serve the people. As one of the public sector organizations, it is important for Islamic boarding schools to prepare their financial reports properly as a form of accountability to the public (society).

Islamic boarding schools receive donations from the community to manage them, either from the SPP/Infq of the students or from other donors. Therefore, good accountability (responsibility) is needed for the incoming and outgoing funds for what. Accountability to the community is needed to maintain public trust in Islamic boarding schools. Bank Indonesia also feels the need to urge Islamic boarding schools to compile financial reports in accordance with applicable financial accounting standards. This is evidenced by the compilation of the accounting manual for Islamic boarding schools in 2018, which is a collection of SAK ETAP (Financial Accounting Standards for Entities Without Public Accountability), PSAK 45 (Financial Accounting Regulations and Standards No. 45 for non-profit organizations) and SAK Syariah (Financial Accounting Standards).

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Based on previous research, it was found that the accounting system in Islamic boarding schools was still not managed properly. Accounting Standards regarding non-profit organizations, namely PSAK No. 45, become the basis for public sector organizations whose purpose is not to seek profit in preparing financial reports as a form of public accountability. Therefore we need an accounting information system, excellent cash in and out in order to produce financial reports that can be accounted for to the public. Research conducted by Harun, et al. (2012), Larasati (2016) and (Sulistiani, 2019b) regarding the cash inflow and outflow accounting system at the Foundation shows that the existing system is still not adequate enough, as evidenced by some parts of the system that still need to be fixed.

According to van Wyk (2019), an accounting information system is an integrated activity that can produce reports in the form of transaction data related to business, which is processed and presented in a financial report used for all parties who need it. Techniques in accounting information systems usually use Flowcharts (flow charts). This Flowchart shows the flow of data and stages of operations from one part to another, which consists of several procedures in a system. According to Al-Hiyari et al. (2013), the objectives of the Accounting Information System are: 1) to improve the Internal Control System (SPI), 2) to change existing data so that it can become necessary information for management, 3) to provide adequate control for assets in the organization and 4) recording, processing, summarizing, storing, and communicating information.

According to Wilkinson (2015), there are several main elements or components in the Accounting Information System, namely: human resources, the tools used and cash are the most liquid asset elements that are the easiest to exchange for other assets. In terms of accounting, cash is an acceptable means of exchange for debt repayment and deposits to banks (Soudani, 2012). Cash and cash equivalents must be easily exchanged and are the most liquid assets.

Economic activities such as muamalah are also discussed how to do muamalah in accordance with Islamic teachings as described in the verse of the Qur'an, namely Al-Baqarah verse 282. The verse instructs us to record all muamalah transactions that are not done in cash and if credit should not be mutually detrimental/complicated between the two parties. Likewise, when we are given the mandate to hold a position, we must account for the mandate both to superiors who trust us and Allah SWT. We recommend that when we are given a mandate, we should not cheat, which will eventually reduce people's trust in us, which will also harm us in the future. Good qualities when we are given the mandate of any position are responsible, honesty and knowledge, like the story of the prophet Yusuf, described in the Qur'an Surah Yusuf verse 55. In that verse, the prophet Yusuf volunteered to be the Treasurer of the Egyptian state because he is good at keeping (honest) and knowledgeable.

A cash Receipt System originating from cash income must have the following internal controls: After receiving cash, the cashier/treasurer must immediately deposit it to the Bank with authorization from the authorized party. Cash receipts related to credit card companies consist of OCS (Over Counter Sales), COD sales (cash on delivery sales), and Credit card sales. The related functions in the cash-in-cash accounting system are Revenue, cash and accounting functions.

According to (Sulistiani, 2019a), in the cash-in-cash accounting system, the information needed by management is income over a certain period, the amount of cash from cash income, and the number of products/goods sold, and authorization from authorized officials. In cash income, several documents are used: Cash Sales Invoice, Cash Register Ribbon, Credit Card Sales Slip, COD Sales Invoice, and Bank Deposit Proof. While the accounting records used are Sales Journal, Cash Receipts Journal, and General Journal. The cash sales system procedure is Sales Order Procedure, Cash Receipt Procedure, Cash Sales Recording Procedure, Cash Deposit Procedure to Bank, and Cash Receipt Recording Procedure.

This research was conducted to answer the following research questions: 1. What is the procedure for the cash inflow accounting system? 2. How is the recommendation for cash inflow recording documents? 3. How is the cash inflow accounting system flow chart? The following section will discuss the research materials and methods, results and discussion then closes with conclusions and suggestions.

MATERIALS AND METHODS

This research on cash inflow accounting information systems uses a qualitative approach. The data were obtained through semi-structured interviews, Focus Group Discussions (FGD) and Documentation related to the cash-incoming accounting information system at the Salafiah Sabilurrosyad Islamic Boarding School. Interviews were conducted with the head of the foundation/Islamic boarding school, principal, deputy principal, finance department, treasurer/cashier, accounting department and other related parties. The interview results were then recorded in full to

obtain information, both written and verbal, related to the procedures and flow of forms at the Sabilurrosyad Islamic Boarding School. This information is used to make written descriptions and to compile a flowchart (flow chart) of the existing system for later analysis. Based on the interview, it will be known the philosophy, policies, and management commitment to this cottage's accounting system, which will be used as an accounting information system design, especially cash inflows. The FGD was carried out by gathering all parties to determine the accounting system at this Islamic Boarding School. The participants are the owner of the cottage, the management of the boarding school, representatives of ustad/teacher, representatives of students and representatives of cottage employees. The Documentation in the form of organizational structure, forms, and invoices, is written policies and other documents that support the cash inflow information system.

In data analysis, the source triangulation method and method triangulation were carried out in this study to check the validity of the data obtained by researchers during data collection by utilizing one data with other data to confirm the truth (Denzin & Lincoln, 2018).

The data needed in research related to the cash inflow accounting system are (Al-Hiyari et al., 2013):

1. Financial statements for the current period, along with their analysis.
2. Transactions including analysis
3. The first record that has been analyzed
4. The last record that has been analysed

There is five internal control analysis using the COSO (The Committee of Sponsoring Organizations) model, namely (Larasati, 2016):

1. Environment (Control environment)
2. Control activities
3. Understanding risk (Risk assessment)
4. Information and communication
5. Monitoring (Monitoring).

There are three stages in system design (Al-Hiyari et al., 2013):

1. Evaluate alternative designs based on the proposed system.
2. Presenting detailed design specifications.
3. Presentation of system design reports.

This research only stops at the design stage without waiting for the implementation stage. The elements of internal control of the cash income system are (Ratmono & Sutrisno, 2019):

1. Organization: a. Cash function must be different/separate from sales. b. The accounting function must be different/separate from the cash function. c. Cash income must be carried out by several functions, namely: accounting, cash, delivery and sales functions.
2. Recording Procedures and Authorization System: a. The sales function accepts orders from authorized buyers using the cash sales invoice form. b. The cash function provides a stamp/stamp of payment and authorizes it on the cash income invoice. c. The credit card issuing bank authorizes sales made using a credit card. d. The delivery function authorizes the delivery of goods with a stamp as submitted which is affixed to the cash sales invoice. e. The accounting function records into the journal and authorizes it on cash sales invoices.
3. Healthy Practice: a. Accountability of sales invoices using a printed serial number by the sales function. b. Directly deposit all cash received from sales by the cashier on the same day or one day after. c. A physical check of cash on hand at the cashier was carried out by an internal examiner and carried out suddenly (unscheduled).

When the company makes sales on credit or provides loans to employees or partners, the company will receive cash later from these receivables. In the accounting system for cash inflows originating from receivables from sales on credit, internal controls are (Sari et al., 2017):

1. Use checks/BG (billet giro) by direct book-entry to the company's account for debtors who wish to pay receivables.
2. Deposit all money received in the form of checks to the company account

The procedure for cash inflows from receivables is carried out in several ways, namely (Efendi et al., 2018):

1. The company does the billing
2. Request the postal service to do the billing
3. Using the lockbox collection plan

The functions involved in the cash receipts system from accounts receivable include (Zaen & Mardiani, 2018):

1. Secretariat function. They were assigned to receive checks, notification letters via post and reply to the letter.
2. Billing Function. In charge of collecting receivables in the list of accounts receivable from the accounting function.
3. Cash function. They were assigned to receive cash both from the collection function and secretariat function, which then deposited the cash to the company bank on the same day or the next day.
4. Accounting Function. They are in charge of recording / journalizing cash receipts from the company's receivables and reducing them to the credit card.
5. Internal Audit Function. In charge of checking the physical amount of cash periodically and suddenly (unscheduled), checking the accuracy of the journals made by the accounting function and conducting bank reconciliations. Documents used in the cash inflow system from receivables are: Notification Letters, List of Notification Letters, Proof of Bank Deposit and Receipt.

RESULTS AND DISCUSSION

The Sabilurrosyad Islamic Boarding School, located in Malang, has a land area of 2100 m². It has several departments under one Sabilurrosyad Foundation: Sabilurrosyad Junior High School, Sabilurrosyad High School, Diniyah Madrasah, TPQ, BLK (Job Training Center) and Men's Islamic Boarding School.

Cash Inflow Accounting System Procedure

Cash-in transactions are obtained from funding sources originating from:

1. SPP / student infaq paid once a month
2. The building fee is paid once during this junior high school and can be paid in instalments
3. Routine assistance funds from the central government in the form of School Operational Assistance (BOS)
4. Routine assistance funds from the local government, in this case, the City of Malang, in the form of Regional School Operational Assistance (BOSDa)
5. Grants for submission of facilities and infrastructure obtained from the government that are not routine.

Incoming cash transactions use evidence in SPP card, SPP recap, SPP receipt, and receipt of money for other receipts. Cash receipts in the form of SPP are carried out using the SPP card brought by the student, and when paying the SPP, the Treasurer writes the payment in the SPP and initials it according to the payment date. In addition to writing on the SPP card, the Treasurer also writes on the SPP recap book, which is a summary of all payments from all students at SMPI Sabilurrosyad. The Treasurer also makes receipts for tuition payments which are then given to students or guardians of students who pay tuition fees. The receipt is specially made with KOP SMPI Sabilurrosyad, but there is no printed serial number. The National BOS Fund receives IDR 1,000,000 per year for each student, which is paid four times a year. The first payment in March is 20%, June 40%, September 20% and the last in December 20% of the total receipt of BOS funds. As for BOSDa, each student gets IDR 50,000 per year and is paid once a year, around August and September.

Based on information from the deputy head of the school for facilities and infrastructure, there are two main acceptance procedures, as shown in the following interview results:

“There are two main acceptance procedures from the government and non-government. Cash receipts other than from the government, for example, donations or grants from donors, both tied and unbound, donations for education development (SPP), and building fees (DPP) from students. Grants or donations are anything someone gives to a foundation to be used in its activities.”

Donations can be bound, which means the allocation must be transparent and may not be used for any other that the donor has mandated. Unbound donations mean that donors do not limit what the funds are used for, so it is up to the Foundation to use them. Treasurer describe that:

“The donor submits the cash receipts to the Treasurer, then a payment receipt is made, authorized by the chairman of the Foundation, and finally, the money is deposited in the Bank. The Building Fee (DPP) is paid by students and can be paid in instalments. When receiving the DPP money, the Treasurer records it and makes a payment receipt in duplicate, which is given to students and the TU section to be recorded and then on file. At the end of each month, the TU section reports on the receipt of DPP funds to then make a financial report. Students pay the payment of Student Education Development Contribution (SPP) every month. Students receive an SPP card which

must be brought with them when making tuition payments. The treasurer section records the payment on the tuition card, signs the card, and then returns it to the student. The Treasurer also records it in the SPP book every month, and the TU section makes an SPP payment report.”

Depend on the the deputy head of the school for facilities and infrastructure, noted that:

“Meanwhile, there is a separate mechanism for cash receipts from government funds (BOS). When applying for BOS funds, the school must make an RKAS/RAPBS based on an agreement between the BOS management team, the teacher council, and the school committee.”

The BOS funds received for SMPI Sabilurrosyad are Rp. 1,000,000 per student/year, while SMAI has not received BOS funds because they are still new. The school must create a school account in the institution's name, which the principal and the school treasurer must sign. Based on the results of interviews with the Treasurer of the boarding school:

“Funds are disbursed every three months and can be used for school operational funds, not to build infrastructure (buildings). The procedure for BOS funds has been regulated separately and used the system created by the central and local governments. Schools have to follow the instructions.”

According to the COSO (The Committee of Sponsoring Organizations), the parties involved in internal control are the board of commissioners, management, and other parties who support the achievement of organizational goals (Hisamuddin & Prastyo, 2018). In addition, the responsibility for establishing, maintaining, and supervising the Internal Control system is the responsibility of management. In Islamic boarding schools, which are non-profit organizations, the role of the board of commissioners is replaced by the community, while management is carried out by the boarding school administrators and the management of schools under the boarding school foundation.

Based on interviews conducted at the Sabilurrosyad Islamic boarding school, especially at SMPI Sabilurrosyad, it can be explained that the control environment is still not so good. This is evidenced by the dual duties of the cashier and accounting department, then the dual duties of the warehouse and purchasing divisions carried out by the procurement department. Based on interviews with the vice principal in the field of curriculum:

“Control activities carried out are the approval/approval from the principal for non-routine expenses. For routine expenses, there is no need to approve. The understanding of risk is also still not understood by the management of the Islamic boarding school. It can be explained that they do not understand the financial risks they face, be it fraud or loss.”

The system in Islamic boarding schools still relies on high trust in their employees, which is indeed a characteristic of accounting in Islamic boarding schools (Sulistiani, 2019b).

Information and communication are also still unclear, as evidenced by the form of financial reports that still do not know how to compile them, so managers do not know how their performance from year to year is related to finances. These uninformative financial reports will be able to reduce their value when there is school accreditation for visiting. The level of communication has begun to be structured, but there are times when the communication line is cut off when there is an urgent need, exceptionally when the boarding school owner orders it. In the line of communication in Islamic boarding schools, the role of the kyai becomes essential, and all his words are orders that students and their employees must carry out (Sulistiani, 2020). Kharisma Kyai as a person who can be trusted and has high knowledge becomes the centre of communication in Islamic boarding schools.

Based on interviews with the principal:

“Monitoring carried out by SMPI Sabilurrosyad is carried out with monthly financial reports provided by the Treasurer to the principal and annual financial reports submitted to the boarding school administrators. It is just that after financial reporting is done, the results are not used for corrective actions or measuring organizational performance in order to achieve goals and become even better.”

The problem faced at SMPI Sabilurrosyad is that it is still not able to compile reports under applicable financial accounting standards for compiling financial reports at Islamic boarding schools whose funds come from their funds (not from government assistance). The problem is that the Treasurer does not have competence in finance or accounting, so he does not really understand the preparation of financial reports and the mechanism or system that should be carried out. Based on these problems and constraints, it is necessary to design an accounting system, especially cash in and cash out, which can help become a reference in cash in and cash-out transactions at this boarding school.

Based on the transactions that occurred, it can be analyzed that cash in and cash-out transactions at SMPI Sabilurrosyad are carried out by one Treasurer, both cash in and cash out. The

Treasurer also carries out the recording and preparation of financial statements. This violates the theory of internal control that personnel for the cashier/treasurer may not double as registrar/accounting department. However, in reality, this does not pose a problem of theft or fraud because the trust built in the Sabilurrosyad Islamic boarding school is firm so that all employees maintain the mandate given to them by their kyai (Mansur et al., 2016). This fact is the difference between internal control in the company and Islamic boarding schools because the role of the kyai as a charismatic leader is enormous so that the employees always maintain the mandate even though they are not supervised. The Islamic boarding school environment with very high spiritualism is a separate internal control because they fear Allah, who is always watching over them (Basri & Siti-Nabiha, 2016).

The analysis on the first note for incoming cash is carried out on the SPP sub-book made by the Treasurer, where the sub-book helps the school find out whether the students have paid SPP or not. Although the form of the auxiliary book is not yet appropriate, it is sufficient to provide the required information. Meanwhile, the analysis on the last notes at SMPI Sabilurrosyad still has not compiled financial reports. This is because the Treasurer still does not know what the form of financial statements should be. Therefore, it is necessary to design account codes, required forms, notes to be made, financial report forms, and document flowcharts related to cash in and cash out at boarding school (Afiyah & Azwari, 2015).

The Sabilurrosyad Islamic Boarding School's Internal Control System still uses a manual recording system in the cash-in system. The most critical control in AIS cash inflows is the separation of functions and physical checks of goods. The trick is to oblige for every expenditure. There must be evidence and initialled by the Treasurer of the Foundation. There is a treasurer's initials on each cash receipt document and performs a sudden physical check of money to check the physical truth with existing records. Cash receipts for units/departments under the Foundation are carried out by controlling the institution's management. Each cash receipt must have the initials of the principal and Treasurer. It is proof of cash receipts initialled by the Treasurer and the authorized department, performing periodic physical checks carried out suddenly (Soudani, 2012).

After the system analysis phase is complete, the next step is system design. There are three stages in the design of an accounting system:

1. Evaluate alternative designs based on the proposed system.
2. Presenting detailed design specifications.
3. Presenting a system design report.

Draft Accounting Records

The accounting standard (SAK ETAP) requires each entity to record with a double-entry system. The system requires that each transaction be recorded or journalized by debiting and crediting the account in question. One transaction must involve at least one debited account and one credited account so that there is a balance between debits and credits. The following is an example of the difference between single entry and double entry systems:

Table 1. Single entry and double-entry record system

Single Entry Record		Double Entry Record		
Revenue-SPP	Rp xxx	Cash	Rp xxx	
		Revenue-SPP		Rp xxx
Supplies	Rp xxx	Supplies	Rp xxx	
		Cash		Rp xxx

The documents used by the Sabilurrosyad Islamic Boarding School are transaction documents (proof of cash in, evidence of cash out, notes, receipts, invoices, and others) and transaction log documents in the form of journals and ledgers (Kuruppu & Lodhia, 2019). The following is a draft document that the Sabilurrosyad Islamic Boarding School can use:

Table 2. Journal Form

Date	Note	Debit	Credit

The notes that must be prepared for the first record are in a handwritten cash book on a cash book made with specific columns that provide information regarding how much cash was received and

issued and the cash balance at a particular time. It is recommended to create it manually in the cash book instead of an excel column on the computer. Every proof of transactions that occur, both cash in and cash out, must be recorded in a journal consisting of dates, descriptions and debits and credits that show the position in the accounting logic (Vivian & Maroun, 2018). Assets increase on the debit side, income increases on the credit side, expenses increase on the debit side, while liabilities and net assets increase on the credit side. The general ledger is the next stage after the journal. It must be posted to the ledger of each existing account according to the account code above. The last stage is the preparation of appropriate financial statements for Islamic boarding schools, which consist of: Statements of financial position, activity reports, and cash flow statements (Condie et al., 2013; Suhasto et al., 2021). The following is a draft note for the Sabilurrosyad Islamic Boarding School Foundation:

Table 3. General ledger of cash's draft

Date	Note	Debit	Credit	Balance

Cash in and cash out forms are used as internal evidence related to cash inflow and cash-out transactions with a printed serial number which will later be attached by external evidence in the form of notes, receipts, and others. The following is a draft of the cash inflow form:

Table 4. Cash inflow form's draft

SMPI Sabilurrosyad Malang		Proof of Cash In No. KM00000001	
Cash Inflow			
Note			Total
TOTAL			
Counted :			
Note:			
Approved	Treasurer	Approve	Malang, Deposited by

Design of Flow Chart (Flowchart)

Based on the analysis carried out, the following are recommendations for the design of SIA cash inflows and cash outflows for the Sabilurrosyad Islamic boarding school:

1. Cash in from Grants or Donations
 - a. Donors: Donors make donations to the Treasurer and receive receipts as a receipt for donations.
 - b. Foundation Treasurer: Receive donations in the form of money from donors, make three copies of receipts: for donors, for the Treasurer and the archives of the accounting department, initialize the receipt made, submit receipts to donors and the accounting department, and keep them for archives, provide cash to the accounting department for later deposit to the Bank,
 - c. Accounting: Receive a receipt from the Treasurer that has been initialled previously, record transactions in the journal, and post them to the general ledger.

Flowchart Description Cash Inflows from donations: Donors make donations to the Foundation received by the Treasurer. After receiving the donated funds, the Treasurer makes three copies of cash receipts: sheet 1 (original) for donors, sheet 2 to be filed by the Treasurer and sheet three submitted to accounting. Accountants journal and post general ledgers based on this evidence.
2. Cash in from Student SPP
 - a. Student: Pay tuition by bringing money and a tuition card and receive the SPP card and receipt that the Treasurer has signed.
 - b. Administration: Accept tuition cards and cash from students, write on the SPP card and initial it, make three copies of receipts: for students, accounting and archives, submit SPP cards and receipts to students, and give money and receipts to the Treasurer.
 - c. Accountant: Receive receipts from the treasurer and record transactions in the journal, post them to the general ledger,

- d. Foundation Treasurer: Receive receipts and money to be checked for correctness, submit receipts to the accounting department, and save money and deposit it in the Bank every day.

The flow chart of cash inflows from SPP has described: Students pay tuition and bring money and SPP cards to the administration section. The administrative division records it on the SPP card and makes three copies of the receipt: sheet 1 (original) for students, sheet 2 to be submitted to the Treasurer of the Foundation and the money, and sheet 3 to be filed by TU. The TU section handed the original SPP card and receipt are handed over to the student by the TU section. The TU section handed over the money and the second receipt sheet to the Treasurer of the Foundation (daily). The foundation treasurer receives checks, deposits money, and deposits it periodically to the Bank. The treasurer records in the cash inflow book, and then the proof of cash inflow is submitted to the accounting department, make journals and posts to the general ledger and files receipts in chronological order.

3. Cash in from building money (DPP)

- a. Student: Paying the building fee (DPP) on the TU section and receiving receipt of DPP payment from TU.
- b. Administration: Receive DPP money from students, make receipts signed and stamped in duplicate for: students, accounting and archives, submit receipt 1 to students and submit money and receipts 2 to the Treasurer.
- c. Accountant: Receive a receipt of sheet two from the Treasurer of the Foundation, record it in a journal, and posting to the general ledger, and
- d. Foundation Treasurer: Receive receipts and money to be rechecked, submit receipt 2 to the accountant, save money, and deposit it to the Bank periodically.

Description of the flow chart of incoming cash from DPP money: Students pay building fees (DPP) to the TU section. The TU section receives money and makes three copies of DPP payment receipts: sheet 1 for students, sheet 2 for the Treasurer of the Foundation, and sheet 3 to be archived by the TU section. Receipt sheet one is handed over to students. The TU division handed over the money and the second sheet of receipt to the Treasurer of the Foundation. The foundation treasurer checks payments, records in the cash entry book, receive money and is periodically deposited to the Bank; after that, the proof of receipt of sheet three is submitted to the accounting department. The Accounting Department keeps a journal of transactions, posts them to the general ledger and files the receipts.

Based on the research result, it can be concluded that cash inflows are obtained from funding sources originating from SPP / student infaq, building money / DPP, School Operational Assistance (BOS) National, and Regional School Operational Assistance (BOSDa) Malang City. It grants submitting facilities and infrastructure obtained from the government, which are not routine. Based on the COSO's analysis of the transactions carried out, it was found that the control environment, risk understanding, information and communication, and monitoring in this Islamic boarding school are still not very good. In the control environment, this is evidenced by the existence of dual tasks between the cashier and the accounting section, then the dual duties of the warehouse section and the purchasing section carried out by the procurement department. The understanding of risk is also still not understood by the management of the Islamic boarding school. The Sabilurrosyad Islamic boarding school manager does not understand the financial risks faced, whether it is fraud or loss. The system in Islamic boarding schools still relies on high trust in their employees. Information and communication are also still unclear, as evidenced by the form of financial reports that still do not know how to compile them, so managers do not know how their performance from year to year is related to finances. Monitoring is carried out with monthly financial reports provided by the Treasurer to the principal and annual financial reports submitted to the boarding school administrators. Although the financial reports and internal control systems have not been running well, the accounting system there is still far from fraud or fraud. This is the peculiarity of accounting in Islamic boarding schools, which is a positive thing they have (Basri & Siti-Nabiha, 2016).

CONCLUSIONS AND SUGGESTION

The design of the cash inflow SIA is done by drafting a cash inflow proof form which is the internal evidence needed to support external evidence. The first proof of record is also designed in the form of a cash book that is written manually/handwritten for each cash-in transaction. The design of the SIA cash inflow in the form of a flowchart has taken into account the internal control system required by the Sabilurrosyad Islamic Boarding School. The Flowchart design consists of: Flowchart of the procedure for receiving donations, payment of SPP instalments and payment of building money instalments.

Based on the conclusions above, several things can be recommended to improve the accountability of Islamic boarding schools, especially in the cash-in accounting system. Transactions that occur can be clarified and recorded in an orderly manner in existing forms and records. There is a separation of duties between the cashier and accounting divisions, and the purchasing and warehouse divisions also adjust the organizational structure to the needs. Control activities need to be improved with the approval/approval of the principal for non-routine expenses. The Sabilurrosyad Islamic boarding school indeed needs the design of the SIA for cash inflows to be able to control the financial administration better there. The design of document flowcharts, forms and notes that have been made can be used in existing financial activities. Further research can examine the implementation of the preparation of financial statements in Islamic boarding schools based on accounting standards that should be for Islamic boarding schools, as stated in the pesantren manual issued by Bank Indonesia in collaboration with the Indonesian Institute of Accountants in 2018, namely using SAK ETAP and PSAK No. 45.

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