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Analisis Implementasi SIMBA Dalam Penyusunan Laporan Keuangan Pada BAZNAS Daerah BOSOWA

Analysis of the Implementation SIMBA in Preparation of Financial Reports at BAZNAS of BOSOWA Regions

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Abstrak

Keywords:

BAZNAS,
Implementasi,
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SIMBA

Penelitian ini mendeskripsikan implementasi Sistem Manajemen Informasi BAZNAS (SIMBA) dalam penyusunan laporan keuangan pada Badan Amil Zakat Nasional (BAZNAS) wilayah Bone, Soppeng dan Wajo (BOSOWA). Penelitian ini bertujuan untuk menganalisis secara mendalam penerapan SIMBA dalam penyusunan laporan keuangan BAZNAS di wilayah BOSOWA. Menganalisis kendala dan merekomendasikan solusi untuk meningkatkan efektivitas pelaksanaan SIMBA di BAZNAS BOSOWA. Metode yang digunakan dalam penelitian adalah deskriptif kualitatif dengan jenis penelitian lapangan. Pengumpulan data pada penelitian ini dikumpulkan melalui observasi, wawancara pada masing-masing staf keuangan dan pelaporan serta dokumentasi. Hasil penelitian ini menunjukkan bahwa penerapan SIMBA dalam penyusunan laporan keuangan pada BAZNAS BOSOWA wilayah menghadapi beberapa kendala baik dari faktor internal maupun eksternal. Diantaranya adalah kesalahan entri data oleh operator BAZNAS yang menyebabkan informasi tidak lengkap atau tidak akurat, keterlambatan proses penutupan harian oleh operator SIMBA menyebabkan tidak relevannya data keuangan, keterlambatan penutupan harian juga disebabkan oleh staf yang menggandakan divisi yang dapat mengganggu pelaporan secara keseluruhan. kinerja, dan aplikasi SIMBA yang masih sering mengalami down server atau error karena masih dalam tahap pengembangan. Dengan diterapkannya solusi yang dianjurkan, diharapkan hambatan-hambatan tersebut dapat diminimalisir, sehingga memberikan kemudahan dalam pengelolaan kegiatan zakat, sedekah, dan infak khususnya pada aspek pelaporan keuangan.

Abstract

Keywords:

BAZNAS,
Implementation,
Financial Report,
SIMBA

This study describes the implementation of the BAZNAS Information Management System (SIMBA) in the preparation of financial reports on the National Amil Zakat Agency (BAZNAS) in the Bone, Soppeng and Wajo (BOSOWA) region. This study aims to analyze in depth the implementation of SIMBA in the preparation of BAZNAS financial reports in the BOSOWA region. Analyzing obstacles and recommending solutions to increase the effectiveness of SIMBA implementation at BAZNAS BOSOWA. The method used in the research is descriptive qualitative with the type of field research. Data collection in this study was collected through observation, interviews with each finance and reporting staff and documentation. The results of this study indicate that the implementation of SIMBA in preparing financial reports at BAZNAS BOSOWA region faces several obstacles from both internal and external factors. Among them are errors in data entry by BAZNAS operators which cause incomplete or inaccurate information, delays in the daily closing process by SIMBA operators cause irrelevance of financial data, delays in daily closing are also caused by staff who double divisions which can interfere with overall reporting performance, and the SIMBA application which still often experiences down servers or errors because it is still in the development stage. With the implementation of the recommended solution, it is hoped that these obstacles can be minimized, so as to provide convenience in the management of zakat, alms, and donation activities, especially in the aspect of financial reporting.

INTRODUCTION

The implementation of information technology in zakat management aims to increase public trust in Zakat Management Organization (OPZ). With the transparency of financial reports that can be accessed by the public, muzaki will feel more confident that the zakat they pay is well managed and distributed to the rightful ones. This will certainly have a positive impact on increasing the number of muzaki and zakat funds received by OPZ.

Research by the Directorate of Studies and Development of BAZNAS in 2023 shows that the decision of muzaki to pay zakat in an institution is strongly influenced by the accountability of the institution. In addition, Law No. 14 of 2008 on Public Information Disclosure requires transparency in the management of public funds by every institution (Puskas BAZNAS, 2023).

Based on BAZNAS National Survey Study involving 2,777 respondents from various Regional BAZNAS, it was found that 22.43% of

muzakki across Indonesia stated that easy access to consult about zakat with Regional BAZNAS amil is one of the reasons they regularly pay zakat through BAZNAS. This shows that the responsibility and accountability of the Regional BAZNAS in terms of transparency is highly considered by muzakki and needs special attention (Outlook Zakat, 2023).

As time goes by, the more diverse types of zakat collected from various levels of society and the complexity of reports as a result of operations carried out, the use of manual systems is no longer adequate to manage zakat. This is what drives the importance of digitalization in zakat reporting in accordance with the principles of professionalism, transparency, and accountability stipulated in Law No. 23 of 2011. Because in this era, information technology is not only a complement, but becomes the main foundation in national zakat management. By utilizing various features in the available applications, the use of technology can significantly improve the efficiency of preparing financial reports in accordance with applicable standards (Outlook Zakat, 2022).

Transparency and accountability are very important in the management of zakat funds, especially since OPZ relies on funds from the public. Financial report becomes the main tool to show the performance and accountability of the organization. By providing relevant, accurate, and timely

financial information, and publishing it transparently through various media, OPZ can build public trust and satisfaction with the management of zakat funds. Transparency also allows related parties to monitor the use of zakat funds more effectively (Taufikur, 2015).

In the context of zakat reporting, digitalization plays a crucial role in zakat management in Indonesia. With a large number of Zakat Management Organizations (OPZ), reaching 514 zakat institutions, BAZNAS as the coordinator of national zakat management has built a digital zakat reporting system known as BAZNAS Management Information System (SIMBA) (Outlook Zakat, 2022).

Seeing that the implementation of SIMBA in the BOSOWA region is still faced with several obstacles, BAZNAS is faced with challenges that need to be evaluated. Therefore, an evaluation of the implementation of SIMBA in the BOSOWA region is needed. This will help assess the extent to which the use of this web technology-based information system affects the improvement of the effectiveness of preparing financial statements, which will affect the improvement of accountability, professionalism and transparency in accordance with PSAK 109 guidelines related to accounting for zakat, alms, and donation activities.

Research related to the implementation of the SIMBA system, especially in the context of reporting in certain regions, has not been widely

researched, especially research involving 3 (three) regions at once, namely Bone, Soppeng and Wajo districts. Therefore, this research is new and original. Nevertheless, there are several studies related to the implementation of SIMBA in zakat management that have relevance to this research, including research conducted by Akram Lalaba (2023) on Analysis of SIMBA Implementation on Zakat Accounting in Temanggung Regency, as well as research by Siti Raudatun Ni'mah and Norwilitsini (2023) on SIMBA Implementation in Optimizing Zakat Management in Hulu Regency, and research by Marliyah and Fadilah Andriani (2022) on Optimizing Technology Implementation through SIMBA Application in South Sumatra Province. This shows that only this research discusses in depth the implementation of SIMBA in preparing financial reports which of course can contribute to the development of knowledge related to the zakat reporting system in Indonesia.

In general, the purpose of this research is to evaluate the implementation of SIMBA in the BOSOWA region, especially in the aspect of zakat reporting. This evaluation is conducted to identify the obstacles faced in using the system and find solutions to improve its effectiveness.

METHODOLOGY

This research is included in qualitative research with the type of

field research. Qualitative research is research in which the researcher becomes the key instrument and the results of qualitative research emphasize meaning rather than generalization (Sugiyono, 2021).

The data sources in this study consist of two types, namely the main data (primary) which is information obtained from the first hand collected directly from the source (Edi, 2011). In addition, primary data can be obtained through questionnaires distributed or through direct interviews with the object of research (Maryati, 2001) and additional (secondary) data derived from other literature such as books, articles, journals, scientific works related to the topic under study (Edi, 2011), as well as reports and official documents available at BAZNAS in Bone, Soppeng and Wajo (BOSOWA).

Data collection methods carried out by researchers to collect data in this study include observation or direct visits to the location where the object of this research is located, in this case direct observation at the office of the National Amil Zakat Agency (BAZNAS) in the Bone, Soppeng and Wajo (BOSOWA) region. Researchers also conducted in-depth interviews with SIMBA operators and finance staff related to the problem to be studied, namely the effectiveness of SIMBA implementation in preparing financial reports at the National Amil Zakat Agency (BAZNAS) in the Bone, Soppeng and Wajo (BOSOWA) region and then conducted documentation with the help of an interview guide

containing a list of questions that had been prepared by researchers who were asked to the interviewees with the help of cellphones/smartphones in taking pictures and photos for research documentation purposes.

The data analysis technique used by researchers is a descriptive analysis technique which aims to describe or provide an overview of the object under study through the collected data or samples as it is (Ibrahim, 2015). The data analysis model used by researchers is the interactive model of Miles and Huberman. Analysis is carried out when data collection is ongoing and after a certain period of data collection. After the interview was conducted, the researcher then analyzed the answers that had been obtained from the sources. If the answer from the source is not satisfactory, the researcher will return to the interview until credible data is obtained (Umrati, 2020).

RESULT AND DISCUSSION

Analysis of Obstacles and Solutions Faced in the Implementation of SIMBA at BAZNAS BOSOWA Region

In implementing the BAZNAS Information Management System (SIMBA) in the preparation of BAZNAS financial reports for the Bone, Soppeng and Wajo (BOSOWA) region, researchers classify 2 (two) factors as the main concern, namely internal and external factors. Internal factors involve aspects arising from individuals within the organization, while external factors include influences from the external environment that continue to affect the institution.

Based on the analysis conducted by researchers, several obstacles were found that came from internal and external factors, as well as recommendations for obstacles to the implementation of SIMBA in preparing financial reports at BAZNAS in the BOSOWA region, which can be seen in the table below.

Table 1: Analysis of Obstacles and Solutions for Using SIMBA BAZNAS BOSOWA

No	Obstacles	Solutions
Internal Factors		
1	BAZNAS operators who are less careful in inputting data result in errors in inputting muzaki personal information, errors in writing the nominal amount of funds deposited by muzaki, and incomplete inputted data. Automatically when printing reports, the data presented is also incomplete.	The coordinator, chief of staff or head of secretariat should directly participate in efforts to overcome internal obstacles caused by the negligence of SIMBA operators, conduct regular supervision and checking, and ensure that all activity data that has been

2	Delays in daily closing by SIMBA operators cause irrelevant data to be used in the financial report feature in SIMBA.	inputted by the operator is appropriate and completely inputted accurately. In addition, daily closing activities should be routinely carried out so that financial data inputted in the SIMBA system, especially on cash in and cash out data can be fully stored in the SIMBA financial report.
3	The delay in daily closing carried out by BAZNAS staff is not only due to the busy daily input activities, but also due to the existence of staff who double the division. But in reality, researchers found that BAZNAS in Bone, Soppeng and Wajo regions in carrying out reporting and financial tasks were only carried out by 1 (one) staff member.	Ideally, staff who handle reporting and staff who handle finance are separated so that tasks can be carried out properly. Leaders need to conduct regular workload evaluations, especially for staff who duplicate divisions. If possible, restructure tasks or add Human Resources (HR) or in this case staff who have disciplines in that field.
External Factors		
1	In operating the SIMBA application, sometimes the application experiences down server conditions or errors, this is because the SIMBA application is still in the development stage. So that when the Central BAZNAS conducts development or maintenance, the system automatically suddenly goes down or errors so that it cannot be used, either in the process of recording cash in or cash out. In these conditions, it requires staff to do manual recording for a while.	BAZNAS, in this case the SIMBA operator, needs to pay more attention to the appeal regarding the downtime of the SIMBA application by the Central BAZNAS, so that when the SIMBA server is down or error, BAZNAS staff, especially the collection and distribution division, can prepare a manual recording system using a blank or proof of payment to be submitted to muzaki or mustahik.

2	When the internet network is bad, the SIMBA application automatically cannot be accessed and is temporarily stopped. This condition requires staff to do manual recording for a while.	Prepare manual records via excel, and proof of payment using manual forms to be submitted to muzaki or mustahik. Furthermore, when the internet connection has improved, then proceed with inputting back into SIMBA while still paying attention to the accuracy and accuracy of data entry
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From the table above, it can be concluded that in implementing the BAZNAS Information Management System (SIMBA) in Bone, Soppeng, and Wajo regions, several obstacles both internal and external can hinder the process.

Internal constraints, such as human error, often occur due to the lack of accuracy of SIMBA operators in inputting data, which can result in errors or lack of data completeness in the SIMBA application. In addition, limited Human Resources (HR) in this case the lack of staff who have skills in the use of information technology and knowledge of the SIMBA application can affect the operation of SIMBA inappropriately, especially in terms of reporting.

External constraints are also a problem, especially when the SIMBA application has a down server or error. This often happens because the SIMBA application is still in the development or

self-development stage, so when the Central BAZNAS conducts development or maintenance, the system is suddenly inaccessible, which requires staff to do manual recording temporarily. In addition, when the internet network is poor, access to the SIMBA application is also halted, resulting in disruption in the operational process.

In implementing SIMBA BAZNAS Bone, Soppeng and Wajo Regions, using two input methods, namely manually and a computerized system or inputting data directly into the SIMBA application. Therefore, it is necessary to control the data input process, both for incoming cash and outgoing cash, in order to reduce the risk of input errors or incomplete data.

Internal control in financial reporting is one form of activity from good financial management that aims to ensure that the organization can achieve its goals in an efficient and effective

manner, as well as produce reliable financial reports and in accordance with laws and regulations (Tri Kurniati, 2022). In other words, internal control aims to provide assurance to related parties that organizational goals are achieved appropriately and that the resulting financial statements are reliable and in accordance with applicable standards.

In addition, late daily closing constraints will cause delays and delays in the process of transferring financial data to the financial statements of BAZNAS in Bone, Soppeng and Wajo regions so that they cannot use the financial statements generated by SIMBA to be examined by external auditors because there will clearly be financial data mismatches in each type of financial report. In addition, in practice sometimes recording by the collection division on SIMBA is done on an accrual basis and recording by the accounting department is done on a cash basis, and also the feature of recording fixed asset reports and depreciation is not yet available on SIMBA, so that the financial data presented is not fully complete, and is currently only relevant for internal needs.

The delay in daily closing by BAZNAS staff is not only due to the hectic daily input activities, but also because there are staff who are concurrently divisions. Ideally, staff who handle reporting and staff who handle finance are separated so that tasks can be carried out properly. However, in reality, researchers found

that BAZNAS in Bone, Soppeng and Wajo regions only had 1 (one) staff for reporting and finance.

The emergence of several obstacles without proper handling and adoption of solutions will certainly have many negative impacts that will harm BAZNAS in the BOSOWA region itself, especially in the aspect of reporting zakat, infaq and sadaqah. Among them are the possibility of inaccurate financial data that can interfere with the decision-making process based on accurate financial information, delays in daily closing which will certainly have an impact on management who cannot use financial information quickly to make the necessary decisions, excessive workload will result in decreased productivity, increased risk of errors, and staff fatigue will certainly also have an impact on the quality of work performed, and have an impact on reducing the credibility of the institution and the trust of muzaki due to the low level of transparency and accountability of BAZNAS.

CONCLUSION

In implementing the BAZNAS Information Management System (SIMBA) in the Bone, Soppeng, and Wajo (BOSOWA) region, a number of obstacles were found both from internal and external factors. These constraints include data entry errors, delays in daily closing, double duty assignments to staff, and technical disruptions such as server downtime or internet network interruptions. To achieve the main goal

of providing accurate and reliable financial reports, appropriate measures are needed. Through increased supervision, optimization of staff duties, and alternative preparation in the event of technical disruptions, BAZNAS BOSOWA can improve SIMBA's operational efficiency and support proper decision making in the management of zakat, infaq, and sadaqah funds, especially in the aspect of preparing financial reports. However, this research has several limitations including this research only uses qualitative methods, so that the generalization of findings is limited to

the specific context and conditions of the region, limited to the research area only in Bone, Soppeng and Wajo regencies. In addition, this study did not delve deeply into the technical aspects of the SIMBA application, such as system architecture or program code, which could provide deeper insights into the technical constraints faced. Nonetheless, this study provides valuable insights into the challenges of SIMBA implementation, as well as recommendations to improve effectiveness and efficiency, especially in the reporting aspect of BAZNAS in the BOSOWA region.

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