**Community Service to Provide Assistance in Preparing Financial Reports, Taxation to All Muhammadiyah Schools in Gresik Regency**

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**Abstract**
The purpose of this service program is to provide knowledge and skills to schools so that they are able to prepare financial reports according to generally accepted accounting principles and are able to report tax obligations in accordance with applicable regulations. This activity was attended by 140 Muhammadiyah schools throughout Gresik Regency. The results obtained are that the school has obtained a decree ratifying the permit for the establishment of Muhammadiyah Charity Business from the Muhammadiyah Central Executive, the school has registered NPWP as the center to fulfill tax obligations, and the school has started to build an accounting system to produce school financial reports in accordance with accepted accounting principles.
Keywords: Workshop, Mentoring, Financial Report, Tax.

Introduction
Muhammadiyah in its movement is not only in the field of da'wah through religious institutions but also through education by establishing schools which until now have thousands. Muhammadiyah's choice of establishing these Muhammadiyah schools initiated The Muhammadiyah Association to create a set of regulations related to good organizational governance (good governance). Even only related to the organization, but also good financial governance must also be applied in educational institutions. This is absolutely necessary because Muhammadiyah's business charities in the field of education are very numerous. Schools need financial management guidelines that can serve as guidelines (Weygandt, Kimmel & Kieso, 2018; Reimert & Rust, 2022; Osadchy, Akhmetshin, Amirova, Bochkareva, Gazizyanova & Yumashev, 2018).

Schools under the Muhammadiyah Regional Leadership (PDM) of Gresik Regency in the implementation of financial governance still vary in color and style. This is because there is no standardized standard that has been enforced by the PDM or the higher institution, namely the Muhammadiyah Regional Leadership (PWM) of East Java. School Financial Management Guidelines have not been effectively enforced or required by every Muhammadiyah business charity (Payne & Raiborn, 2018; Donnison, Chapman, Meacher, Sears & Urwin, 2021).

Data on Muhammadiyah schools in Gresik district amounted to 350 schools at the kindergarten, elementary, junior high, and high school / vocational / MA levels and most of them did not understand financial reporting in accordance with applicable accounting standards. Generally Accepted Accounting Principles (PABU) allow stakeholders to compare financial statements between companies/organizations (Warren, et al, 2018; Wang, Cao & Ye, 2018; Martorano, 2018).

The main characteristics of good financial management require accountability and transparency. Muhammadiyah schools should be able to make accountability to their stakeholders. This accountability is important because as a private educational institution, Muhammadiyah schools always collect educational operational funds from the government and the people. Accountability for financial management and tax reports should be made accountably (Kimmel, Weygandt & Kieso, 2020; Meagher, 2018; Finkler, Calabrese & Smith, 2022; Thomas, 2018).

The school as an organization has an obligation to comply with its taxation in accordance with the mandate in the Law According to Law No. 6 of 1983 as last amended by Law No. 28 of 2007 concerning General Provisions and Tax Procedures, the formal compliance indicators are: Article 2 paragraphs (1) and (2) regarding registration and confirmation, article 3 paragraph (1) regarding the obligation to submit tax returns, article 3 paragraph (3) regarding the deadline for submitting tax returns, and article 9 paragraph (1) regarding tax payments and deposits (Gold, Heilmann, Pott & Rematzki, 2020; Zietlow, J., Hankin, Seidner & O'Brien, 2018; Jan, 2018).

Halim, Bawono, Dara (2020: 7) the tax collection system in Indonesia is a self-assessment system, namely tax collection that authorizes taxpayers (WP) to determine the amount of tax owed themselves, so WP must have good knowledge in order to calculate, pay and report.
correctly. Muhammadiyah schools are also required to have good knowledge in the field of taxation. Cases that occur in Muhammadiyah schools are:

1) schools have paid taxes but some have not reported in the Tax Return (SPT),
2) there are still Taxpayer Identification Numbers (NPWP) that are still attached to the Muhammadiyah Central Leadership and on behalf of the foundation, and
3) financial statements are not in accordance with generally accepted accounting principles.

The priority problems of partners based on observations and data from the Muhammadiyah Regional Leadership of Gresik Regency are as follows:

1. Financial reporting still does not meet generally accepted accounting principles
2. Fulfillment of tax obligations is not in accordance with applicable laws and regulations.

Based on the above problems, the community service team from the Accounting Study Program of Polytechnik of Semen Indonesia held a workshop and assistance in preparing financial reports and taxation for Muhammadiyah schools in Gresik Regency. The purpose of this workshop and assistance is that schools are able to prepare financial reports according to generally accepted accounting principles and are able to fulfill tax obligations in accordance with applicable laws and regulations.

Methods
The implementation method in the workshop and assistance in preparing financial statements, taxation is through the stages of the implementation method as described in table 1 below:

<table>
<thead>
<tr>
<th>No</th>
<th>Activity Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Observations, interviews and coordination with PDM and PDA Gresik administrators.</td>
</tr>
<tr>
<td>2</td>
<td>Making a joint agreement on a community service program to be proposed to the UMG Community Service Institute.</td>
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<tr>
<td>3</td>
<td>UMG Community Service Institute</td>
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<tr>
<td>4</td>
<td>Screening workshop participants</td>
</tr>
<tr>
<td>5</td>
<td>Conducting financial and taxation training; building the school mindset on the importance of tax and financial reports, fostering motivation, conducting</td>
</tr>
<tr>
<td>6</td>
<td>tax and financial reports, fostering motivation, conducting accounting and financial report training.</td>
</tr>
<tr>
<td>7</td>
<td>Periodic assistance to schools; application for authorization of Muhammadiyah business charity,</td>
</tr>
</tbody>
</table>

Result And Discussion
Based on the letter from the Directorate General of Taxes No. S-137/PJ.02/2023 dated July 10, 2023 concerning Responses Related to the Resolution of Taxation Issues of the Directorate General of Taxes by considering the decree of the Minister of Law and Human Rights of the

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Republic of Indonesia number AHU.88.AH.01.07 of 2010, the Articles of Association of Muhammadiyah are as follows:

1. Autonomous Organization under Muhammadiyah, has its own bylaws
2. Conducting its own bookkeeping without consolidating with the taxpayer's bookkeeping
3. The autonomous organization is given a separate central NPWP that is different from the Muhammadiyah NPWP, and is not given a branch and Muhammadiyah NPWP.
4. The provision of the central NPWP is given as a means of administering the implementation of rights and fulfilling the obligations of the Autonomous Organization.

Muhammadiyah Charities (AUM) founded and fostered by Muhammadiyah at all levels (central, regional, regional, branch, and twig) and charities founded and fostered by Muhammadiyah Autonomous Organizations at all levels (central, regional, regional, branch, and twig) can be given a central NPWP that is different from the NPWP of the Muhammadiyah Central Leadership (PP). AUM has the obligation to prepare and submit financial reports on business charity activities separately and not part and financial reports of PP Muhammadiyah or Autonomous Organizations.

PP Muhammadiyah or Autonomous Organizations do not have the obligation to combine all financial reports of business charities with the financial statements of PP Muhammadiyah or Autonomous Organizations as combined financial reports, but PP Muhammadiyah or Autonomous Organizations consolidate the financial reports of business charities.

The establishment document, which is one of the documents required to register a central TIN, is the document that forms the basis for the establishment and the Agency. Thus, in order to register the central NPWP for business charities, it is not based on the deed of establishment of PP Muhammadiyah or Autonomous Organizations, but can use other documents that show the basis for the establishment of the business charity. PP Muhammadiyah then built an online system regarding the registration, ratification of the establishment permit of Muhammadiyah Charity with the web address: http/sk-aum.id

In addition, with the issuance of Government Regulation (PP) number 24 of 2018 concerning Electronic Integrated Business Licensing Services, namely the obligation to have a Business Identification Number (NIB) for all business components, both profit and non-profit. NIB is used for; AUM Establishment and Extension Permits, New Study Permits, IMB Permits, Operating Room Permits and the like, and so on.

PPMuhammadiyah together with Muhammadiyah Regional Leaders (PWM), and Muhammadiyah Regional Leaders (PDM) and Aisiyah Regional Leaders (PDA) together with the Association of Accounting Study Programs. Accounting Study Program Association (APSA) held training and mentoring. Likewise, the Accounting Study Program of Polytechnik of Semen Indonesia conducts service activities in order to fulfill the above. The following are the activities that have been carried out:
1. Observation and interviews and coordination with the management of the Muhammadiyah Regional Leadership, Aisiyah Regional Leadership in Gresik Regency. Based on the results of interviews conducted by the service team with PDM and PDA Gresik, several things were found that needed immediate improvement such as;
   a. The school does not yet have an operational license and does not yet have a letter of authorization for the establishment of a Muhammadiyah Charity from PP Muhammadiyah.
   b. The Taxpayer Identification Number (NPWP) is still centralized at the Muhammadiyah Central Leadership
   c. The school is still not orderly in preparing financial reports
   d. Schools are still not orderly in tax reporting.

The service team from the Accounting Study Program made a joint agreement to conduct training and mentoring for Muhammadiyah Schools in Gresik Regency starting from PAUD, kindergarten, elementary school, junior high school, and high school / vocational school. Furthermore, screening of workshop/training participants was carried out.

2. Conducting Training
The training was carried out with the following division:
   a. PAUD / TK level on October 29, 2023 at the Muhammadiyah Da'wah Building
   b. Elementary / MI, SMP / MTs, SMA / MA / SMK Muhammadiyah level on November 11, 13, and 15, 2023 at the Accounting Laboratory of Polytechnik of Semen Indonesia.

Documents of application letters and proof of attendance of participants are attached Training and assistance carried out is in the field of organization including the importance of registration and ratification of AUM establishment permits, the obligation to have a Business Identification Number, school financial reporting and tax reporting correctly. The following is the documentation of the training:

Training for PAUD/TK Aisiyah at the Dakwah Building, October 29, 2023

The training was held from 08.00 to 16.00 with a total of 72 schools participating. The result was that the participants completed the process of applying for an AUM establishment permit on
the web: http://sk-aum.id and the importance of NIB, school financial reports and fulfillment of tax obligations. The following are school training activities at the SD / MI, SMP / MTs, SMA / MA / SMK levels Muhammadiyah on November 11, 13, and 15, 2023 at the Accounting Laboratory of Polytechnik of Semen Indonesia. The training was held from 08.00 to 16.00 with a total of 68 schools participating. The result was that the participants completed the process of applying for an AUM establishment permit on the web: http://sk-aum.id and the importance of NIB, school financial reports and fulfillment of tax obligations.

3. Periodic assistance to AUM; application for legalization of AUM, tax assistance, and assistance with accounting and financial reporting of AUM.

Muhammadiyah schools in Gresik Regency already have an establishment document in the form of an endorsement from the Muhammadiyah Central Leadership, have an NPWP as a center for fulfilling tax obligations.

After receiving training, participants waited for the letter of Attestation of the Establishment of each school from PP Muhammadiyah. After obtaining an attestation letter from PP, then the school changes the Taxpayer Identification Number (NPWP) to a central NPWP and registers the school to get a Business Identification Number (NIB) accompanied by the service team. The assistance process is carried out by the school coming to the Accounting Study Program or by telephone, WA, email if there are problems in the process.

For schools that have complete establishment documents, NIB, NWPW, the service team facilitates in assisting the preparation of school financial reports in accordance with generally accepted accounting principles as a basis for reporting taxation both Article 21 Income Tax, Corporate Income Tax and final income tax.

Conclusion

both Income Tax Article 21, Corporate Income Tax and final Income Tax. In addition, Muhammadiyah schools have begun to build accounting systems to produce generally accepted financial reports.

Implication Managerial

Research on Community Service that provides assistance in preparing financial reports and taxation to all Muhammadiyah schools in Gresik Regency has the potential for significant contributions to various stakeholders, including the government, the community, and the schools themselves.

Local governments can benefit from this research to improve efficiency in the management of school administration, especially related to financial and taxation reports. This can help optimise the allocation of public resources. With assistance in taxation, the government can increase tax awareness and compliance among Muhammadiyah schools, which in turn can contribute to increased local revenue.

The public will get better access to the financial information of Muhammadiyah schools. This will help create transparency and accountability in the management of school funds, so that the
community can understand how school funds are used. By focusing on assistance in taxation and financial administration, this research can also help improve the quality of education in Muhammadiyah schools, which will ultimately benefit the community. Muhammadiyah schools will be able to gain the necessary knowledge and skills in financial management and taxation. This will assist the school in running its operations more efficiently. With assistance in the preparation of financial and taxation reports, these schools can reduce the risk of administrative errors and legal complications that may arise from non-compliance. In addition, this research can also have a wider impact in developing a model of community service that can be applied to other educational institutions in the area and help promote cooperation between universities, communities and schools to improve the quality of education and financial management.

Reference
Law Number 6 of 1983. About General Provisions and Tax Procedures, which was last amended by Law No. 28 of 2007


