Designing A Waqf Accounting Information System Using Microsoft Access: A Case Study Of The Bogor Waqf Forest Foundation

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Abstract

Accountable and transparent accounting and reporting are essential for waqf institutions, serving as a form of responsibility in managing waqf assets. However, in practice, the Bogor Waqf Forest Foundation still manages its accounting data manually and in a simplified manner, which increases the risk of human error, data inconsistencies, and difficulties in producing reliable financial information. This condition can reduce transparency and hinder the institution's ability to demonstrate accountability to stakeholders. This study aims to design an accounting system for the Bogor Waqf Forest Foundation using Microsoft Access to support more effective and efficient financial management. The research applies a qualitative descriptive approach, with data collected through interviews, observations, and document reviews. The outcome of this research is the design of an accounting application capable of recording financial transactions and generating financial reports in accordance with Indonesian Financial Accounting Standards (PSAK) 412 on Waqf Accounting. The developed application produces key financial reports such as the statement of activities, statement of financial position, detailed report of waqf assets, and cash flow statement. The implementation of this accounting system is expected to enhance data accuracy, reduce the risk of errors, facilitate timely reporting, and strengthen accountability and transparency in the management of waqf assets at the Bogor Waqf Forest Foundation.

Keywords: Waqf Accounting and Reporting; Accounting System Application; PSAK 412; Microsoft Access.

1.0 Introduction

The development of Information and Communication Technology (ICT) has undergone significant transformation and now plays a vital role in various aspects of daily life. The use of technology, particularly computers, is prevalent across both business and non-business sectors and has become a fundamental necessity. One of the positive outcomes of technological advancement is the emergence of information systems, which facilitate easier and more accurate dissemination of information through technology-based or computerised platforms. (Razaluddin & Evayani, 2019). Computerised data processing and presentation offer significant benefits for companies and institutions by producing concise, precise, fast, and accurate information. This, in turn, enhances the quality of accounting information, thereby supporting economic processes and activities within the organisation.

Waqf is a legal act in which an individual allocates a portion of their assets, such as land or other valuable items, for the benefit of the public. These assets are donated by individuals or groups and dedicated to the welfare of the community. Once designated as waqf, the assets cannot be inherited, pledged, sold, or seized (Sup, 2021). In Indonesia, the Indonesian Waqf Board (BWI) is an independent institution responsible for overseeing and developing waqf management at the national level.

Furthermore, accountable and transparent accounting and reporting are essential requirements for waqf institutions, serving as a form of responsibility in managing waqf assets. This requirement is regulated by the Indonesian Financial Accounting Standards Statement (PSAK) 412 on Waqf Accounting (formerly PSAK 112). PSAK 412 provides specific guidance on waqf accounting for institutional or legal-entity nazhir (waqf managers) as well as institutional waqif (donors). The standard assists institutions in preparing transparent and accountable financial statements, thereby strengthening public trust in the organisation.

The Bogor Waqf Forest Foundation currently records its daily transactions, such as cash inflows and outflows, manually using Microsoft Excel and has not yet prepared formal waqf financial statements. Additionally, the nazhir faces limitations in accounting and bookkeeping knowledge, as well as in understanding standardised financial reporting for waqf. Therefore, the foundation requires the development of a database-driven application to facilitate more effective and efficient data management. Such an application would enable the foundation to maintain proper financial records and generate reports in accordance with waqf accounting standards.

Digitalization of waqf management has become a growing trend globally and regionally. Recent studies show that many countries including Malaysia, Turkey, and Indonesia are increasingly adopting digital platforms, online waqf payments, and database-driven systems to enhance transparency and efficiency in waqf governance. For example, Adinugraha, Shulthoni, & Sain (2024) found that the digital transformation of cash waqf in Indonesia significantly improves operational accountability. These developments indicate that ICT plays an essential role in modernizing waqf management and align with global movements toward financial digitalization.

Empirical research further reinforces this trend. Saputra (2025) revealed that the adoption of digital accounting systems enhances governance quality and strengthens public trust in waqf institutions, particularly through improved transparency and reporting efficiency. Likewise, Maisyarah & Hadi (2024) highlighted that digital waqf management models contribute to better institutional performance and support sustainable development goals, demonstrating the strategic value of ICT in Islamic nonprofit organizations.

Despite these advancements, many small-scale waqf institutions in Indonesia remain unable to adopt standardized, technology-based accounting systems due to limitations in funding, infrastructure, and human resource capacity.

Existing research has primarily focused on web-based or large-scale digital platforms, while practical, offline-capable, and low-cost accounting systems such as those built using Microsoft Access have received limited scholarly attention. This creates a clear research gap in designing accessible and affordable systems tailored to the operational realities of smaller waqf organizations. Addressing this gap, the present study develops a Microsoft Access based accounting information system that provides a practical and adaptable solution for institutions with limited technological capability. The system supports transparent, accurate, and PSAK 412 compliant financial reporting, making it suitable for small waqf foundations such as the Bogor Waqf Forest Foundation. This paper is structured as follows: Section 2 presents the literature review, Section 3 explains the research methodology, Section 4 discusses the results and findings, and Section 5 concludes the study along with recommendations for future research.

2.0 Literature Review

2.1 The Basic Concept of Waqf

i. Definition of Waqf

In Arabic, the term waqf is derived from the root word waqafa–yaqifu–waqfan, which means to withhold or to prevent the transfer of ownership. It is synonymous with at-tahbīs (to restrain or hold) and at-tasbīl (to dedicate property in the way of Allah).(Putra & Ali, 2021). In general, waqf refers to the donation of a portion of one's assets to be managed for the benefit of the community. It is a highly encouraged act in Islam, with ongoing rewards (ṣadaqah jāriyah) as long as the endowed asset continues to generate benefits for society.

ii. Legal Basis of Waqf

Although there are no verses in the Qur'an or hadith that explicitly mention the legal basis of waqf, many of them implicitly encourage Muslims to allocate a portion of their wealth for charitable purposes. The following are some of the key textual evidences that serve as the foundation for recognising waqf as a legitimate religious practice in Islam.

a. Qur'anic verse

يَٰٓأَيُّهَا ٱلَّذِينَ ءَامَنُواْ ٱرۡكَعُواْ وَٱسۡجُدُواْ وَٱعۡبُدُواْ رَبَّكُمۡ وَٱفۡعَلُواْ ٱلۡخَيۡرَ لَعَلَّكُمۡ تُفۡلِحُونَ

"O you who have believed, bow and prostrate and worship your Lord and do good - that you may succeed" (QS. Al-Hajj: 77).

لَن تَنَالُواْ ٱلۡبِرَّ حَتَّىٰ تُنفِقُواْ مِمَّا تُحِبُّونَۚ وَمَا تُنفِقُواْ مِن شَيۡءٖ فَإِنَّ ٱللَّهَ بِهِۦ عَلِيمٞ

"Never will you attain righteousness until you spend [in the way of Allah] from that which you love. And whatever you spend – indeed, Allah is Knowing of it" (QS. Ali Imran: 92).

مَّثَلُ ٱلَّذِينَ يُنفِقُونَ أَمۡوَٰلَهُمۡ فِي سَبِيلِ ٱللَّهِ كَمَثَلِ حَبَّةٍ أَنۢبَتَتۡ سَبۡعَ سَنَابِلَ فِي كُلِّ سُنۢبُلَةٖ مِّاْئَةُ حَبَّةٖۗ وَٱللَّهُ يُضَٰعِفُ لِمَن يَشَآءُۚ وَٱللَّهُ وَٰسِعٌ عَلِيمٌ

"The example of those who spend their wealth in the way of Allah is like a seed [of grain] which grows seven spikes; in each spike is a hundred grains. And Allah multiplies (His reward) for whom He wills. And Allah is all-Encompassing and Knowing" (QS. Al-Baqarah: 261).

b. Hadith

أَنَّ رَسُولَ اللَّهِ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ قَالَ إِذَا مَاتَ الْإِنْسَانُ انْقَطَعَ عَنْهُ عَمَلُهُ إِلَّا مِنْ ثَلَاثَةِ أَشْيَاءَ مِنْ صَدَقَةٍ جَارِيَةٍ أَوْ عِلْمٍ يُنْتَفَعُ بِهِ أَوْ وَلَدٍ صَالِحٍ يَدْعُو لَهُ

Abu Hurairah reported that the Messenger of Allah (peace and blessings be upon him) said "When a person dies, all his deeds come to an end except for three: ongoing charity (sadaqah jariyah), beneficial knowledge, or a righteous child who prays for him" (Abu Daud: 2494).

iii. Pillars and Conditions of Waqf

Waqf is considered valid when its pillars and conditions are fulfilled. The following are the pillars and conditions of waqf (Harahap & Darwanto, 2021):

a. The presence of a waqif

A waqif is the person who performs the act of waqf. The requirements for a

waqif include being a free individual and the rightful owner of the property, mentally sound, acting voluntarily without coercion or psychological distress, having reached the age of maturity (baligh), and legally competent to act according to Islamic law.

b. The presence of the mauquf bih

The mauquf bih refers to the property or asset that is to be endowed. It may consist of movable or immovable assets that are durable and capable of being used over a long period of time. The asset must have a clearly defined waqf portion, be fully and lawfully owned by the waqif, and must not be jointly owned or mixed with the property of others, it must be a distinct and separate asset.

c. The presence of the mauquf alaih

The mauquf alaih refers to the party or purpose for which the waqf is designated. The beneficiaries of a waqf may be specific individuals such as one person, two, or three, who are clearly and definitively named. Alternatively, the beneficiaries may be unspecified and general in nature, such as groups like the poor, scholars (ulama), Qur'an reciters (qurra'), those striving in the cause of Allah (mujahideen), mosques, schools, and other public welfare entities.

d. The presence of the sighat

The sighat refers to the declaration or expression made by the waqif as an intention to dedicate a portion of their property as waqf. This declaration may be delivered verbally, in writing, or through a clear gesture. The statement must include wording that indicates the permanence of the waqf (ta'bid), must be executed immediately (tanjiz), must be made with certainty, and must not be accompanied by any conditions that would nullify the waqf.

iv. Types of Waqf

Based on the intended beneficiaries, waqf can be categorised into three types: family waqf, charitable waqf, and mixed waqf. Family Waqf (waqf ahli) refers to waqf designated for specific individuals—either one or more—who may be the waqif's family members or other named beneficiaries. Charitable Waqf (waqf khairi) is waqf explicitly intended for religious or social purposes, such as the construction of mosques, schools, bridges, hospitals, orphanages, and other public welfare facilities. Mixed Waqf (waqf musytarak) refers to waqf donated by an individual or organisation for the benefit of both the waqif's descendants and the broader public. Meanwhile, based on its utilisation, waqf can be classified into two types: social waqf and productive waqf. Social Waqf is a type of waqf in which the core asset is directly used to fulfil its intended function—for example, a mosque used for worship, a school for teaching and learning, or a hospital providing health services. In contrast, Productive Waqf involves the use of waqf assets in income-generating activities, with the

resulting profits distributed according to the waqf's intended objectives (Juliati & Harahap, 2024).

v. Waqf Manager (Nazhir)

The term nazhir is derived from the Arabic verb nadzara–yandzuru–nadzaran, which means to guard, maintain, manage, and supervise. Terminologically, nazhir refers to an individual, a group of individuals, or a legal entity appointed by the waqif (the person who endows the waqf) to manage and administer the waqf assets. Law Number 41 of 2004 states that nazhir is the party that receives waqf assets from the waqif to be managed and developed in accordance with their intended purpose. This law classifies nazhir into three categories, namely individual nazhir, organizational nazhir, and legal entity nazhir.

2.2 PSAK 412

PSAK 412 on Waqf Accounting, issued by the Indonesian Institute of Accountants (Ikatan Akuntan Indonesia – IAI), is a standard developed to regulate accounting treatment related to waqf transactions, including recognition, measurement, presentation, and disclosure carried out by nazhir and waqif as legal entities. The purpose of this standard is to ensure that waqf financial reports are transparent, relevant, and reliable for stakeholders. The following are several key points outlined in PSAK 412:

i. Recognition

The nazhir records waqf assets in the financial statements after the waqf declaration (ijab qabul) has been made.

ii. Measurement

Assets owned by religious and social institutions shall be measured at initial recognition as follows: waqf assets in the form of cash are measured at their nominal value, while non-cash waqf assets are measured at their fair value.

iii. Presentation and Disclosure

Nazhir records temporary waqf assets received as liabilities. Temporary waqf refers to waqf assets whose use is limited to a specific period of time. Meanwhile, assets managed by religious and social organizations on a permanent basis are recognized as assets of those organizations, even though they are owned by the state, and must be valued prior to recognition. As the manager of waqf assets, the nazhir is responsible for disclosing various types of information related to waqf, which cover several important aspects, including: the accounting policies applied when waqf funds are received, maintained, and distributed; explanations of significant contributions made personally by the waqif; the techniques used to manage and develop waqf assets; details on how assets are transferred to religious organizations and community groups; the amount of compensation received by the nazhir along

with the percentage of net returns from the management and development of waqf assets; and finally, a breakdown of net assets, which includes the initial waqf assets, the results from asset management and development, and the net gains from those activities (Hanuli et al., 2024).

2.3 Waqf Financial Statement

To support the preparation of waqf financial reports, the Indonesian Institute of Accountants (IAI) introduced the Indonesian Sharia Financial Accounting Standards (SAK Indonesia Syariah). These standards require entities to present financial statements consisting of a statement of financial position, waqf asset details, a statement of activities, a cash flow statement, and accompanying notes, ensuring comprehensive disclosure of financial and non-financial information.

The statement of financial position provides information about the entity's assets, liabilities, and equity. Assets are classified into current and non-current, while liabilities are categorized as short-term and long-term. The waqf asset detail report discloses changes in waqf assets, including contributions from the waqif, results from asset development and management, and the ending balance of assets held by the waqf institution. The statement of activities provides information to donors, members of the nonprofit entity, and other stakeholders regarding the use and allocation of resources that affect the nature and amount of net assets during a reporting period. The statement of cash flows presents information on cash and cash equivalents, providing users and nazhir with insights into how cash is generated and utilized during the reporting period. The notes to the financial statements disclose the measurement basis and accounting policies applied, provide supporting details for each financial statement item in order of presentation, and include additional disclosures such as commitments, contingencies, other financial information, and relevant non-financial information (IAI, 2024).

2.4 Recent Studies and Theoretical Foundation of Waqf Information Systems

Recent Studies and Theoretical Foundation of Waqf Information Systems Recent research has emphasized the growing integration of ICT in waqf governance and financial reporting. Saputra (2025) conducted a systematic review and found that digital-based accounting information systems significantly boost reporting efficiency and public trust, though institutional challenges like infrastructure and regulatory readiness remain. Similarly, Maisyarah & Hadi (2024) identified that digital waqf management models contribute to enhanced organizational performance and alignment with sustainable development goals, but they require adequate technological capacity and stakeholder readiness for full implementation.

Despite these promising trends, many existing models are designed for institutions with substantial technological resources or rely heavily on online infrastructure. In contrast, small waqf organizations such as the Bogor Waqf

Forest Foundation often face significant constraints in financial and IT capacity. Because of this, there remains a gap in designing offline-capable, low-cost, and standardized accounting systems specifically tailored for these smaller-scale institutions. This study addresses that gap by adopting the System Development Life Cycle (SDLC) framework, which includes phases of requirement analysis, design, implementation, testing, and evaluation, in order to build a practical and user-centered Microsoft Access–based system that aligns with PSAK 412 and the foundation's actual needs.

2.5 Waqf Forest

Waqf is one of the flexible instruments of Islamic economics, both in terms of its collection and distribution. Unlike zakat, which has specific rules regarding its collection and allocation, waqf allows greater flexibility and can be applied across various sectors, including the forestry sector. During the time of Prophet Muhammad (peace be upon him), waqf practices already existed and can be compared to the modern concept of forest waqf. Notable examples include the waqf of a garden by Umar ibn Al-Khattab and the waqf of a well by Uthman ibn Affan (Syawal & Handayani, 2021).

In Indonesia, the practice of forest waqf gained national recognition in 2012, initiated in Banda Aceh by a local pioneer. The movement emerged out of concern over the ongoing deforestation and land degradation in the region, where forest areas were being encroached upon and converted for other uses (Rohmaningtyas, 2021).

To support forest conservation, activities that positively impact forest sustainability must be enhanced. The concept of forest waqf is one among many conservation efforts that has raised public awareness to actively participate in protecting and restoring forests. Forest waqf is considered a form of productive waqf that involves reforestation on designated land. This concept represents an innovative approach to environmental preservation, starting with degraded land that is transformed into tree planting areas with economic value, ultimately benefiting local communities.

2.6 Microsoft Access

Microsoft Access is a data processing application. Microsoft Access is a database program or application with a relational system that can be used for data processing, such as sorting, filtering, and organizing data to generate the required information. Its ease of use has made it widely adopted. The application Microsoft Access offers ease of use through its user-friendly interface. It provides various wizards and templates for forms, queries, and reports that can be easily customized, and it is capable of storing a large volume of data efficiently. By using Microsoft Access, relationships between tables can be easily established due to the built-in features provided within the application. The use of Microsoft Access also enhances individual performance and productivity (Roza, et al., 2021). Microsoft Access is also widely adopted by small and medium organizations because it can function fully offline, requires minimal maintenance, and offers significantly lower implementation costs compared to web-based systems—making it highly suitable for small waqf institutions with limited resources.

3.0 Methodology

The method used by the author to collect data at the Bogor Waqf Forest Foundation involved interviews, direct observation, and document review to examine, trace, and obtain information related to the research object. The required data includes relevant information to address the problems faced by the entity, such as daily journals and existing accounting records. In addition, the author employed a qualitative method focused on solving actual problems by collecting, presenting, and analyzing data to provide a clear picture of the research object. The resulting product is a database-based application program designed to support the entity's operations effectively and efficiently, in accordance with its specific needs.

The interview participants consisted of three key individuals involved in the operational and financial processes of the foundation: the foundation treasurer, the chairman of the foundation, and a field officer. Their roles provided comprehensive insights needed for system requirements.

The collected data were analyzed using a qualitative descriptive approach through three stages:

1. Data reduction, involving the selection of relevant interview statements, observational findings, and documentation that directly relate to accounting issues in the foundation;

2. Data display, where information is organized into themes such as recording practices, reporting limitations, and system requirements; and

3. Conclusion drawing, which involves interpreting the findings to determine functional needs and design specifications for the accounting information system. This analysis ensured that the developed application accurately reflects the real conditions and workflow of the foundation.

The development of the application followed the stages of the System Development Life Cycle (SDLC), which include:

1. Requirements analysis: collecting system needs based on interviews, observations, and document review (daily journals, donation records, cash flow data).

2. System design: creating the conceptual structure of the system, including tables, relationships, forms, and report layouts aligned with PSAK 412.

3. Implementation: building the Microsoft Access application, designing forms for data entry, creating relational tables, and generating automated reports.

4. Testing: conducting trial runs with actual transaction samples to evaluate whether the application functions properly, identify errors, and ensure that the output matches the foundation's operational requirements.

This step-by-step development ensured that the system meets user needs and supports efficient and accurate financial reporting.

4.0 Results and Discussion

The Bogor Waqf Forest Foundation, in its operational activities, collects waqf funds through monetary contributions, a practice referred to as waqf through money. These funds are intended to be used for land acquisition. Currently, the Foundation records its financial transactions namely, cash inflows and outflows using Microsoft Excel. However, the existing recording system is still relatively simple, with classifications that are not yet standardized according to generally accepted accounting principles. Moreover, the Foundation has not yet been able to present formal waqf financial statements, mainly due to the nazhir limited knowledge in accounting, bookkeeping, and understanding of standardized waqf financial reporting. Therefore, there is a need to develop an accounting system application to facilitate better data management. With such an application, the entity would be able to perform financial recordings more effectively and efficiently, and produce financial reports that comply with waqf accounting standards. In response to this need, the author designed an application using Microsoft Access, involving the development of tables, forms, queries, and reports.

The functions proposed by the author for this accounting system application include the generation of financial reports such as the statement of financial position, activity report, detailed asset report, and cash flow statement. These reports are produced based on the transactional functions related to the collection of waqf funds, the management of waqf assets, and the distribution of waqf benefits. Additionally, the master data function is used to store essential information such as data on waqif (the donor of the waqf), mauquf 'alaih (beneficiaries), and nazhir (waqf managers). The system also includes a login and access control function, which validates the combination of the entered username and password. If the credentials are verified as valid, the system will grant access by displaying the main menu form. The login is displayed as follows:

Fg. 1.(a) Login Form

The implementation of the login feature, as shown in Fg. 1(a), serves as a crucial component of system security, particularly in an accounting system that contains sensitive information related to waqf funds, financial transactions, and the identity of the wakif. If the user fails to log in with the correct credentials, the system will deny access. The login form functions to safeguard the database from unauthorized individuals who do not have access rights to it. Upon successfully completing the login process, the user will be directed to the main menu interface, as presented in Fg. 1(b). This menu is systematically organized into three main sections: Master Data, Transactions, and Reports. Such categorization is designed to facilitate a structured workflow and enhance the ease of use for the user. The main menu is displayed as follows:

Fg. 1.(b) Main Menu Form

The master data menu is used to manage fundamental data within the system. The available features include:

i. Input Waqif Data: used to record the identity information of the waqif (the donor of the waqf).

ii. Input Mauquf Alaih Data: used to record information on the beneficiaries who receive the waqf benefits.

iii. Input Account Data: used to register account information that will be utilized in the journal system and financial reporting processes.

Meanwhile, the transactions menu is used to record operational activities related to waqf management. The available features include:

i. Waqf Collection: used to record the receipt of waqf funds from donors (wakif).

ii. Waqf Fund Management: used to record the allocation of received funds for the purchase of waqf assets.

iii. Receipt of Benefits from Waqf Assets: used to record the income generated from the management of waqf assets.

iv. Distribution of Benefits from Waqf Assets: used to record the distribution of waqf assets benefits to the designated beneficiaries (mauquf 'alaih).

v. Temporary Waqf Return: used in the event of a temporary cash waqf to record transactions for returning waqf assets to the waqif.

Furthermore, the Report menu represents the final yet highly essential component of the designed system. This menu is used to access various financial reports that are automatically generated based on data previously entered by the user. All reports within this system are aligned with the

provisions of PSAK 412 (Indonesian Financial Accounting Standards), which governs waqf accounting. The system automatically processes data from recorded transactions as well as master data to generate reports that are systematically organized and well-structured. Through this menu, users can easily obtain key financial information such as the Statement of Financial Position, Statement of Activities, Detailed Asset Report, and Cash Flow Statement.

Compared to previous studies on waqf digitalization, the system developed in this research provides a more practical and low-cost solution that is highly suitable for small-scale waqf institutions. Saputra (2025), in a systematic review on digitalization of waqf accounting, emphasized that technology-based systems significantly enhance transparency, reporting efficiency, and governance quality; however, many digital platforms require continuous connectivity and relatively advanced infrastructure. Likewise, Maisyarah & Hadi (2025) found that digital waqf management models contribute to improved organizational performance and alignment with sustainable development goals, yet they often demand higher implementation costs and technical capacity. In contrast, the Microsoft Access based system developed in this study operates fully offline, requires minimal maintenance, and does not incur additional licensing fees because Microsoft Access is included in standard Microsoft Office packages. These characteristics make the system more feasible for waqf foundations with limited financial and technological resources while still ensuring compliance with PSAK 412 and supporting reliable and standardized financial reporting.

The implementation of the system demonstrates meaningful improvements in operational efficiency, accuracy, and transparency. Data entry becomes faster because forms are structured and automated, reducing repetitive manual processes previously done in Excel. Accuracy also increases as relational tables and predefined fields minimize input errors and ensure consistent classification in accordance with PSAK 412. In terms of transparency, the system generates standardized reports that can be produced at any time, enabling clearer tracking of fund movements and stronger accountability to stakeholders. Overall, the developed system provides a measurable enhancement in the foundation's financial management practices.

5.0 Conclusion and Recommendation

Based on the results of the accounting system application design at the Bogor Waqf Forest Foundation, it can be concluded that the system is capable of meeting the core needs related to the recording, reporting, and monitoring of waqf funds. This application supports the management of waqf in a more transparent and accountable manner, in accordance with Islamic accounting standards. With features such as login authentication, transaction input, and automated financial report generation based on PSAK 412, the system facilitates data verification and the accurate presentation of financial information. Overall, the application enhances the efficiency and effectiveness of waqf fund management.

Furthermore, the findings indicate that the objectives of this research which include designing a Microsoft Access based accounting information system aligned with PSAK 412 and demonstrating its practical application within a waqf institution have been successfully achieved. The system developed in this study provides a functional, affordable, and user-friendly solution that directly addresses the operational needs of the foundation.

For future research, it is recommended to expand the implementation of this system across other waqf institutions to evaluate its adaptability in different organizational contexts. In addition, future studies may focus on enhancing the system with additional functionalities or integrating it with complementary tools to further support comprehensive and efficient waqf financial management.

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Shofia Hanifa: Conceptualisation, Methodology, Software, Writing Original Draft Preparation; Hidayatul Ihsan: Validation, Writing-Reviewing and Editing, Supervision; Firman Surya: Software, Validation, Supervision.

Conflicts of Interest
The manuscript has not been published elsewhere and is not under consideration by other journals. All authors have approved the review, agree with its Submission and declare no conflict of interest in the manuscript.

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