

Training on the Presentation of Mosque Financial Statements For Increased Sustainability, Transparency and Accountability At the Mosque At Tadzikro Sidoarjo

Eva Wany¹, Budi Prayitno² Renta Yustie³
^{1,2,3}Wijaya Kusuma University Surabaya, Indonesia



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ABSTRACT

Objective: The objective of this study is to emphasize the importance of accurate and precise financial reporting in non-profit organizations, particularly in mosques, to ensure accountability and transparency to donors. **Method:** This research discusses the financial management practices of mosques, with a focus on voluntary donations from the public and the reporting requirements for managing and accounting for these funds. It highlights the role of good financial information systems in aiding decision-making for mosque administrators. **Results:** The study finds that effective financial management reflects the trustworthiness and responsibility of mosque administrators in managing donations, contributing to accountability and transparency. **Novelty:** The novelty lies in linking accountability with the specific financial management needs of mosques, emphasizing the importance of transparency in managing voluntary donations for public trust and organizational performance.

INTRODUCTION

According to PSAK No. 45, the definition of a non-profit organization is an organization that obtains resources from donations from members. Every contributor (organization) does not expect the profits that will be obtained when this organization develops (Indonesian Institute of Accountants, 2016) [1], [2]. There are several forms of non-profit organizations or commonly called non-profit organizations, including government-owned schools, volunteer organizations, and places of worship such as mosques, churches, or monasteries. The mosque is one of the public sector organizations that is classified as a non-profit oriented organization that in carrying out its activities, obtains funds from the community voluntarily and sincerely and has the obligation to regulate and report funding activities obtained from funders. The resources obtained by the mosque are sourced from funders who have no reciprocal purpose or economic benefit for what has been given [3]. Donors or donors provide funds with a vertical purpose, namely affairs with God and the hereafter. Based on the Decree of the Directorate of Islamic Religious Affairs and Sharia Development of the Directorate General of Islamic Community Guidance of the Ministry of Religion of the Republic of Indonesia number DJ II/802 of 2014 concerning Mosque Management Development Standards issued in February 2015, the typology of mosques consists of: State Mosque, National Mosque, Great Mosque, Mosque [4].

Although the donors do not demand reciprocity for what is spent, it does not mean that the mosque is free from accountability related to funding. Mosque financial

recording so far only includes the receipt and expenditure of mosque cash without showing the number of assets owned by the mosque and how much it is worth, so that there are many cases of loss of mosque assets due to weaknesses in the financial report recording system [5]. Proper and accurate financial reporting is needed to provide information for financial report users, namely mosque donors. In addition to assessing the organization's services and performance, financial statements are also useful as an effort to be accountable and transparent to the public, as well as a form of responsibility for the management for the mandate of the funds provided [5]. A good information system will certainly make it easier for mosque administrators or takmir to make decisions related to the development, management and empowerment of mosques. In accounting language, a system of recording with the aim of truthfulness, certainty, openness and fairness between two or more parties is interpreted as accountability or accountability. Accountability consists of accountability to oneself in fulfilling duties and to other parties can be done through mosque financial management. Good mosque financial management shows the existence of trustworthy and responsible administrators [6]. In accounting language, a system of recording with the aim of truthfulness, certainty, openness and fairness between two or more parties is interpreted as accountability or accountability. Accountability consists of accountability to oneself in fulfilling duties and to other parties can be done through mosque financial management. Good mosque financial management shows the existence of trustworthy and responsible administrators [6].

RESEARCH METHOD

The implementation of this community service research is conducted periodically through a case study approach. Data for this case study is collected intensively from a single research object. The primary data is obtained through direct interviews with mosque administrators, treasurers, and representatives of donors. Secondary data consists of documents and financial reports available at Masjid At-Tadzkiroh, Sidoarjo. The research process includes several stages: data collection (gathering data from interviews, observations, and documentation), data reduction (focusing on financial reporting data from Masjid At-Tadzkiroh), data presentation (narrative text summarizing the findings), financial report analysis based on ISAK No. 35, and conclusion drawing (verifying the research problems and results) [7], [8], [9].

RESULT AND DISCUSSION

Results of Community Service Implementation

Some of the results of the analysis show that there are challenges for mosque entities as non-profit organizations to implement financial statements based on ISAK 35 as a substitute for the Financial Accounting Standard Statement (PSAK) No. 45 related to non-profit entities in sharia transactions as a form of accountability. For the general public, the preparation of financial statements for a mosque is still a "taboo". Financial

statements are considered synonymous with the business sector. Therefore, the public still considers the preparation of financial statements as the commercialization of houses of worship. However, the preparation of financial statements for houses of worship such as mosques does not mean that houses of worship are equated with businesses. So this is a challenge in itself [10], [11], [12]. Non-profit-oriented entities such as mosques also require financial statements as a form of accountability for the community funds they manage. The At-Tadzkiroh Mosque was chosen as the object of service because the At-Tadzkiroh Mosque obtained a full source of operational funds from donors. The At-Tadzkiroh Mosque has also developed over time, one of which is marked by the rapid construction that has been carried out by the mosque. Based on this background, the researcher is interested in doing a service with the title Presentation of Mosque Financial Statements in Accordance with ISAK No. 35 for Increasing Transparency and Accountability (Case Study on the At-Tadzkiroh Mosque, Sidoarjo) [6], [13], [14], [15].



Figure 1. The Process of Mosque Financial Report Presentation Based on ISAK No. 35 for Improved Transparency and Accountability at Masjid At-Tadzkiroh Sidoarjo

Problem Solution

The method of implementing service is carried out periodically through a Case Study by intensively collecting one research object. Data for the case study was obtained through various parties and sources. The data used in this service is primary data and secondary data. Primary data is data obtained from original sources, namely by direct interviews with representatives of mosque administrators, treasurers and donor representatives. Meanwhile, the secondary data is in the form of documents and records of financial statements owned by the At-Tadzkiroh Mosque, Sidoarjo

The stages carried out by the researcher in analyzing the data are data collection (Data Collection), which is collecting data obtained from interviews, observations, and documentation at the research site, Data Reduction, which is focusing on data related to

financial reporting at the At-Tadzkiroh Mosque, Data Display in the form of a brief description in the form of narrative text, Analyzing the financial statements of the At-Tadzkiroh Mosque based on ISAK No. 35. At this stage the author analyzes the financial statements of the research object that has been obtained, Conclusion Drawn, this stage is a verification of the problem formulation.

CONCLUSION

Fundamental Finding : The research identifies that Masjid At-Tadzkiroh receives operational funding entirely from donors and has experienced significant development over time, marked by rapid construction. However, the mosque lacks a comprehensive financial reporting system, focusing only on cash inflows and outflows without accounting for assets, leading to cases of asset loss due to weak financial reporting systems. **Implication :** The absence of proper financial reporting at Masjid At-Tadzkiroh highlights the need for implementing ISAK No. 35, to improve accountability and transparency. This will not only enhance the trustworthiness of the mosque's financial management but also improve donor confidence and ensure better decision-making in mosque development. **Limitation :** The research is limited by its focus on a single mosque, making it difficult to generalize the findings across all mosques. Additionally, it relies on interviews and documentation, which may not capture all aspects of the mosque's financial management system. **Future Research :** Future research could expand the study to other mosques to compare financial reporting practices and the impact of ISAK No. 35 across different regions. It could also explore the effectiveness of training programs for mosque administrators on financial accountability and the adoption of financial reporting standards.

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***Eva Wany (Corresponding Author)**

Wijaya Kusuma University Surabaya, Indonesia
Email: evawany@uwks.ac.id

Budi Prayitno

Wijaya Kusuma University Surabaya, Indonesia
Email: budiprayitno@uwks.ac.id

Renta Yustie

Wijaya Kusuma University Surabaya, Indonesia
Email: rentayustie@uwks.ac.id
