



Mosque Accounting Management as a Solution to Transparency and Public Accountability at the Al-Barokah Mosque, Tegal Regency

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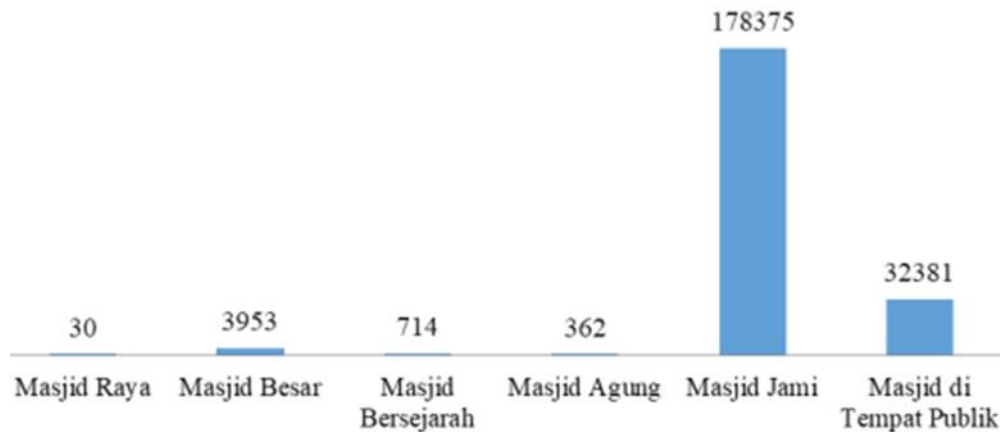


ABSTRACT

A mosque is a facility whose location and role are very strategic in Islam. Mosques can not only be used as places of worship but also for other social activities. However, in reality, places of worship are only used as places for the implementation or practice of ritual worship such as prayers, prayers and dikir. Mosques play an important role and therefore mosques are as strategic as other public sector organizations. It is also important to pay attention to accountability and transparency in managing mosque finances. Mosque managers must fulfill their responsibilities, carry out financial management well, and record and report the mosque's financial management clearly. There is also a need for transparency in financial transactions in managing mosque finances. The funds managed by the mosque are entrusted by the people for the common benefit, so the financial management of the mosque must be carried out with full responsibility and transparency

INTRODUCTION

Indonesia, a country with a majority Muslim population, is famous for its diversity of mosques spread across various regions. According to the classification of the Ministry of Religion of the Republic of Indonesia, mosques are classified into Grand Mosques, Large Mosques, Historic Mosques, Grand Mosques, Jami Mosques and Mosques in Public Places, with a total number of mosques in 2017 of 215,815. in Indonesia..



Graph 1. Data on the Number of Mosques In Indonesia

Source: <https://simas.kemenag.go.id/>

According to Sidi Ghazalba, mosque literally means a place of worship, but in Arabic it means a place of worship, because it comes from the word sajadah which means a place of worship, and mosque has a broader meaning. a building, because Muslims can worship Allah or be devout anywhere. So prostration in the outer sense is movement, prostration in the inner sense is piety, so piety does have a broader meaning than just a place of worship. So the mosque as a place of prostration can also have a broader meaning, not just a place of worship, as is the case for many people. Islam understands and perceives at this time.

Mosques for believers are like water for fish, therefore mosques can be defined as buildings erected by believers, where they carry out their worship solely to seek Allah's approval. The word mosque in the narrow sense related to the place of prostration to worship Allah SWT, the creator of the universe. However, operationally the mosque implemented by Rasulullah is a center for optimal community development so that it can provide optimal results. Therefore everything must have good management. If not, it will result in things that are less than optimal or even likely to deviate from the main goal. In this case, there are several problems faced by mosques related to management, activities and activities related to the congregation, which can cause obstacles to the progress and prosperity of the mosque. The phenomenon that occurs in society is that the practice of managing mosque finances is based on trust (trust agency) without having a system to realize this trust. This research tries to provide a solution to the problems that occur, namely by applying mosque accounting. Accounting can also be used as a tool to develop the function and

role of mosques other than as places of worship, such as their role in educating the people.

LITERATURE REVIEW

Mosque

A mosque is a facility whose location and role are very strategic in Islam. Mosques are not only used as places of worship but can also be used for other social activities. However, in reality, places of worship have only been used as places to perform or practice ritual worship such as prayer, prayers and dhikr. Mosques have an important role, therefore mosques are as strategic as other public sector organizations. Mosques also have other social functions such as education, economics, social welfare, conflict peace, and community empowerment. According to the Indonesian Mosque Council (MDI), mosques have three roles. First, the mosque is a place of worship (Madra) and a place of public worship (Gail Madra) as long as it is still within the sharia framework. Second, the mosque as a place for community development and third, the mosque as a center for communication and community cohesion. According to the Center for Research and Development of Religious Life, there are still very few mosques that can meet these criteria. Many mosques fail to manage the resources they receive from their congregation properly and accurately. This is an important thing to do, because the public also wants to know whether the donations given to the mosque are being distributed well. Therefore, the role of mosque accounting needs to be carried out because the important purpose of accounting is to provide economic information and economic realities to stakeholders.

Mosque Accounting

Mosque accounting is a financial management system that refers to accounting principles to ensure transparency, accountability and effective management of funds managed by the mosque. Mosque accounting involves recording, classifying, analyzing and reporting mosque financial transactions to provide useful information for mosque managers and donors in decision making. Mosque accounting can be interpreted as bookkeeping or a series of activities carried out systematically in the financial sector, based on certain principles, standardization and procedures to produce actual information in the financial sector in mosque organizations involving members, congregation or religious followers in the relevant religious organization. . The role of accounting will be seen if places of worship or mosques are positioned as entities or organizational units. In practice, mosque accounting includes preparing financial reports that record the mosque's income and expenses, as well as managing community funds such as zakat, infaq and shodaqah (ZIS). A good mosque financial report will help mosque administrators account for the use of funds to mosque congregations and ensure transparency in managing mosque finances.

Transparency and Public Accountability

By implementing accounting in managing mosque finances, information regarding the use of mosque funds can be accessed by the congregation or other parties. This ensures transparency in the management of mosque finances and allows everyone to know the expenditure of mosque funds. Mosque accounting allows mosque administrators to account for the use of funds to mosque congregations. This indicates that to achieve accountability, transparency is also needed between the management and the people. Openness or transparency will not be created if the management is closed, so it is hoped that mosque administrators must be open and transparent (Ayub, 1996). By having accountable financial reports, the congregation or other parties can clearly know the use of mosque funds. A properly prepared mosque financial report provides useful information for mosque managers and donors in making decisions regarding mosque financial management. This information can be used to plan budgets, manage income and expenses, and ensure the success of mosque activities.

METHODOLOGY

This research was conducted at the Al-Barokah Mosque. The population of this study includes all administrators of the Al-Barokah mosque. The administrators of the Al-Barokah mosque, whose main task is managing financial reports, are the sample from this research. This research uses qualitative methods in the form of interviews conducted directly with mosque administrators. This research focuses on mosque accounting management, transparency and public accountability at the Al-Barokah mosque.

RESULT

1. Mosque Accounting

Mosque accounting is a financial management system that involves recording, controlling and reporting mosque finances. The aim of mosque accounting is to ensure transparency, accountability and good management of mosque funds. In mosque accounting, mosque cash receipts and disbursements are recorded, financial reports are prepared, and internal controls are carried out to prevent errors and fraud.

"The implementation of mosque accounting can help mosque administrators manage finances more effectively and efficiently. With a good accounting system, mosque administrators can monitor and control the use of mosque funds, as well as provide accurate and reliable financial information to donors and related parties".

However, it is important to remember that mosque accounting is not just about calculating money, but also involves responsible and transparent financial management. Mosque accounting can help ensure that mosque funds are used appropriately according to the needs and goals of the mosque.

Accounting in Islam can be seen from the Al-Qur'an surah Al-Baqarah verse 282, this verse discusses the issue of muamalah. From this verse it can be concluded that in Islam there is an order to implement a recording system whose main emphasis is on truth, certainty, openness and justice between the two parties who

have a muamalah relationship. Which in accounting language is better known as Accountability. From this explanation it can be concluded that in Surah Al-Baqarah verse 282 there are three principles regarding sharia accounting, namely the principle of accountability, the principle of justice and the principle of truth.

2. Islamic Theology

In Islam, mosque accounting has an important role in maintaining transparency, accountability and good financial management. Sharia accounting principles are applied to ensure that mosque funds are used appropriately and in accordance with Islamic principles. Mosque accounting records are very important because they have several significant benefits. Good accounting records enable mosques to submit financial reports transparently and accountably to the congregation and the general public. By having regular records, mosque administrators can provide clear accountability regarding the management of mosque finances.

"...it is very important to make mosque financial reports. Because mosque financial reports can help in effective fund management, by looking at financial reports, mosque administrators can monitor income and expenses, identify sources of income and manage mosque finances better".

So, overall, mosque accounting records are very important to ensure transparency, accountability, appropriate decision making, increase credibility, minimize risk, and comply with applicable accounting standards.

DISCUSSION

Mosque Financial Management, Transparency and Public Accountability

1. Mosque Financial Management

An important thing in the financial reporting of a mosque organization is financial management responsibility. As a non-profit organization, Al-Barokah Mosque is not profit-oriented. The source of funds for this mosque comes from donations from donors without expectation of profit. Receipt and disbursement of funds must be controlled by mosque administrators who understand financial reporting.

"...the mosque management does not take advantage of the financial management of the mosque, but is more concerned with activity programs to revive the mosque and prioritize the prosperity of the mosque for the benefit of the community."

Mosque management has a deep understanding of financial reporting in their worship organizations. Annual reports are prepared based on accounting standards. However, mosque financial reporting is still carried out from two aspects, namely revenue and expenditure. The financial reports prepared by the Al-Barokah mosque are still quite simple. The reports presented by the Al-Barokah mosque only include cash receipts and disbursements. The form of accountability for mosque financial reports to the community is in the form of posting weekly cash out and cash in in reports on the notice board every Friday.

"Financial reports in the mosque use two channels, namely cash receipts and cash disbursements, where the reports are submitted in detail and transparency to all congregants."

2. Mosque Financial Transparency

Mosque financial transparency is important in good and accountable financial management. With financial transparency, mosque financial management can be trusted by the community and mosque congregation. Below is some information that can help in making mosque finances more transparent.

"The mosque management only makes simple financial reports, namely only recording cash receipts and disbursements, a form of accountability made by the Al-Barokah mosque to the community where the mosque always writes financial reports every week on the notice board or announces the amount of cash coming in and going out every day Friday".

One of the causes of the lack of transparency in mosque finances is manual bookkeeping. This can result in lost or damaged financial reports. Therefore, one step that can be taken is to consolidate mosque finances and use a good financial reporting system. The same article states that mosque financial management needs to be carried out professionally and a good financial reporting system must be built. In this way, transparency and accountability of mosque finances can be achieved. Apart from that, the use of technology can also help increase mosque financial transparency. For example, using Microsoft Excel makes it easier to prepare mosque financial reports that comply with accounting standards. It is hoped that through the use of this technology, transparency and accountability of mosque finances can be increased.

3. Public Accountability

As a mosque organization, mosques must manage their information responsibly. Large amounts of funds obtained from mosques should be used to improve the economic level of the community around the mosque. Therefore, most of the mosque's funding comes from community donations. One form of accountability for mosque financial managers is through preparing financial reports. Financial reporting of public sector organizations is an important part of establishing responsibility in the public sector. This can reduce information asymmetry between mosque management and funders. Accountability refers to the obligation of responsible persons to monitor, report and disclose all activities and actions related to the use of public resources. Mosque organizations are important and must carry out accountability well.

Based on interviews conducted by researchers, it was found that financial management responsibilities at the Al Barokah Mosque had been carried out. The management has presented and published all activities and events related to the proper use of donations from the public. To ensure transparency for management and the community, regular internal meetings regarding financial reporting are held every year and attended by the general chairman, general treasurer, deputy treasurer and other mosque administrators.

In addition, the amount of income and expenses is also disclosed in detail. For example, income is the amount of cash obtained from donations from the congregation and donors as well as expenses such as repair work, procurement of equipment for mosque needs, and so on.

"..usually reporting on mosque finances is done before the Friday prayers and announces related information, where receipts come from, what expenditure is made for this week and conveys it in detail."

CONCLUSION AND RECOMMENDATION

Mosque accounting is a financial management system that refers to accounting principles to ensure transparency, accountability and effective management of funds managed by mosques. The benefits of implementing mosque accounting are increased transparency, accountability and better decision making. The steps for implementing mosque accounting include recording transactions, classifying, analyzing and reporting mosque finances. Even though the financial records of the Baroka Mosque are still simple, only recording cash receipts and disbursements, the accountability of financial reporting is quite good. Therefore, it can be concluded that the accounting practices of the Baroka Mosque Takmir have been running well.

Based on interviews with researchers, it is known that the financial management responsibilities of the Al-Barokah Mosque have been fulfilled. Management presents and publishes all activities and activities related to the correct use of community donations. To ensure transparency among management and the community, regular internal meetings regarding financial reporting are held every year, attended by the General Chairperson, General Treasurer, Deputy Treasurer and other mosque management staff. There are limitations to this research, for example the research was conducted on only one subject. Therefore, the research results are not objective. The type of research carried out was qualitative so the results obtained were less comprehensive and extensive. Therefore, it is hoped that future research can carry out similar research on mosque organizations and conduct quantitative research in order to obtain broader and more comprehensive results.

FURTHER STUDY

This research still has limitations, so it is necessary to carry out further research related to the topic of Mosque Accounting Management as a Solution to Transparency and Public Accountability at the Al-Barokah Mosque in order to improve this research and add insight to readers.

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