

ANALYSIS OF ACCOUNTABILITY OF THE MOSQUE FINANCIAL STATEMENTS IN INDONESIA

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Abstract

The Mosque Financial Report is a form of application of the principles of openness and accountability to the community, management of an organizational entity in this case the mosque's public space requires administrative reform, including the publication of financial statement accountability. The greater the demand for the implementation of accountability in the public space in this case the mosque, the greater the need for accountability. based on this, researchers are interested in conducting research on the analysis of the application of accounting principles in improving the accountability of mosque financial reports in Indonesia. To solve the problem of this research, researchers used a qualitative approach with a champion formula approach which was formulated using a checklist and interview statement to analyze the level of accountability of mosque financial statements in several mosques in Indonesia. Based on the findings of researchers at 18 (eighteen) mosques in Indonesia, there are 14 (fourteen) mosques which are at a weight of 51% - 75% (Moderately high association), meaning that the application of accounting principles that have been implemented by mosques has been quite supportive in increase the accountability of the mosque's financial statements. Furthermore, there are 4 (four) mosques which weigh 76% - 100% (High association up to prefect assocation), which means that the application of accounting principles that have been implemented by mosques has been very supportive in increasing the accountability of the mosque's financial statements. Therefore, in Improving the Accountability of Mosque Financial Statements in Indonesia, it is necessary to present an accountable nuance and transparency in financial management that at least need to be turned on with the correct bookkeeping pattern in the preparation and reporting using uniform software based on applicable accounting principles, then in terms of management human resources who have competence, responsibility and integrity, then, need to carry out monitoring and supervision (audit).

Keywords: *Accountability Analysis, PSAK 45.*

I. INTRODUCTION

Transparency and accountability are trusts in all institutional activities both government (public) and private which will always be demanded to be transparent and accountable in managing their finances. From this explanation religious life (management of mosque funds) seems to be another dimension that does not require transparency and direct accountability in the form of accounting reporting, whereas in Islam there is QS Al-Baqarah: 282.

The mosque is not only a place for worship that is related to Allah SWT, but it is a place that is used by Muslims as a relationship with fellow human beings, especially in managing the funds of the ummah that is entrusted to the manager of the mosque (takmir) for the welfare of the mosque in particular and mosque worshipers in general, in obtaining comfort when worshipping at the mosque, so that the mosque can be said to be a non-profit organization (non profit oriented). Therefore, mosques directly and indirectly require accounting knowledge and practice in bringing about an effective and transparent financial reporting system for stakeholders in managing mosque funds. Because the mosque needs information that can support religious activities, religious activities, including maintenance and maintenance activities of the mosque. In addition, mosque managers (takmir) also need an accurate mosque financial reporting system specifically related to: 1) the condition and condition of pilgrims, 2) the condition and condition of the mosque's assets and financial receipts and, 3) other information required in connection with the interest of the mosque, in terms of mosque expenditure. This aims as a form of accountability to the administrators and worshipers of the mosque (Stakeholders).

However, as a religious institution, the most of mosques consider the taboo of accounting practices in managing their funds and do not even know how accounting knowledge can be used to record and report the management of existing mosques. Good mosque financial management is also one of the main factors in efforts to maintain the survival and prosperity of the mosque. This is because, the mosque also requires the availability of funds that are not small every month. These funds are needed to support worship, religious activities, provision of facilities and infrastructure, and mosque development. This is the responsibility of the administrators of the mosque (takmir) to think about, find, and collect funds for the benefit of the mosque. Then make a good report as a form of accountability.

The Mosque Financial Report is a form of applying the principles of openness and accountability to the community, the management of an organizational entity in this case the mosque's public space requires administrative reform, including the publication of financial statement accountability. The greater demands on the implementation of public space accountability in this case the mosque, will increase the need for transparency of financial information. This financial information serves as a basis for consideration in the decision making process. The demands of this religion are explained by QS. Al Baqarah verse 282, which explains the importance of recording transactions in life bermuamalah. Muamalah can be interpreted by transactions, such as buying and selling, debt, leasing, etc.

يَا أَيُّهَا الَّذِينَ ءَامَنُوا إِذَا تَدَايَنْتُمْ بِدَيْنٍ إِلَىٰ أَجَلٍ مُّسَمًّى فَاكْتُبُوهُ وَلْيَكْتُب بَيْنَكُمْ كَاتِبٌ بِالْعَدْلِ

Meaning: Hi you who believe, if you pray not in cash for a specified time, you should write it down. and let a writer among you write it correctly.....

Thus, the activity of handing over funds from donors / donors to the manager can be called a transaction, because the funds are handed over with a specific purpose, both for the construction of mosques, maintenance of mosques and activities that benefit the welfare of the mosque users, and these funds require accountability from their managers . In order to avoid suspicion from worshipers, as well as deviations by the mosque manager.

The population of mosques and Muslims in Indonesia is very large, both in urban and rural areas. Certainty of funds flowing is always there in a relatively small amount. However, often the takmir of the mosque as the manager does not know the exact picture in the allocation of funds. It could be assumed, if there is an activity, the funds needed are directly taken according to the conditions that occur at that time to be allocated in an activity. But there is no idea from the beginning what the money would be managed. Therefore, there must be an

alternative so that the mosque's financial management can run effectively through the process of identifying activities, sources of revenue, and presenting financial reports in accordance with the budget based on activity.

Some Mosque may be not use standards in making financial reports. This is very risky due to unclear method of recording and allows not to record mosque assets with clear records, so there is no clear record of lost or damaged mosque assets. While the HR appointed to be treasurer at the Ar-Rahman Mosque does not have specifications in economics but has a degree in another field.

Based on this, researchers are interested in conducting research with the title **"ANALYSIS OF ACCOUNTABILITY OF THE MOSQUE FINANCIAL STATEMENTS IN INDONESIA"**.

II. THEORITICAL REVIEW

The pattern of accountability in religious organizations can be vertical or horizontal. Vertical accountability is the responsibility for managing funds to a higher authority, such as the Trustees. In a further context, vertical accountability also means accountability to God, even though it does not exist in material or physical form. Whereas horizontal accountability is accountability to the wider community, especially the users or recipients of the services of the religious organizations concerned. Both patterns of accountability are important elements of the public accountability process.

A. Mosque Financial Management

The Mosque Financial Management Guidelines regulate the organization's finances which include sources of funds, budgeting of activities and financial traffic. Money entering and leaving must be halal, the source explained, neatly recorded and periodically reported. Likewise the procedures for income and expenditure of funds must be arranged and implemented properly.

B. Accountability Perspective of Islamic Accounting

Accountability is a term used to describe the level of accountability of a person or a particular institution related to the administration system it has. According to Mardiasmo, accountability can be divided into two types, namely vertical accountability and horizontal accountability. In the concept of accountability the perspective of Islamic accounting, namely contributions to Allah SWT and contributions to humans (Novendi Arkham Muftadi, 2017, h. 80-81).

This accountability is the responsibility related to law enforcement activities and also the norm of honesty which is shown by not doing various kinds of abuse of power and authority possessed. Furthermore, financial accountability is closely related to the accountability of public institutions for any money deposited by the public to the government. Public institutions must be able to explain how the money is obtained, where the money is spent, and various other kinds of accountability, especially to Allah SWT.

C. PSAK 45 About Nonprofit Financial Reporting

Non-profit organizations provide services and have no intention to make a profit, these organizations spend funds from contributions, ask for funds from endowments or investments, impose tariffs for services provided and provide assistance from the government. In the implementation of financial management a nonprofit organization can obtain advantages which is the difference between cash inflows and cash outflows (IAI, 2011, h.1-10). IAI

published Statement of Financial Accounting Standards Number 45 concerning Financial Reporting of Nonprofit Organizations, in this PSAK explain about; PSAK No. 45 provides an understanding of the purpose of non-profit financial statements is to provide

relevant information to meet the interests of donors, members of the organization, creditors, and other parties that provide resources for nonprofit organizations.

D. Accountability of Mosque Financial Statements

Modern bureaucracy demands accountability as a prerequisite for democratic governance. There are at least three demands from modern government, namely; "Transparency, participation and accountability" in this paper I would like to highlight the concept of government accountability that is associated with mosque financial accountability. Some mosques in Indonesia have activity reports written on the notice board. But the whole mosque in Indonesia has the same pattern in terms of financial accountability every week, namely every Friday (Fajlurrahman Jurdi, 2017).

All mosques announce their financial reports every week. Usually mosque caretakers report on activities for a week, then use routine spending, and other types of expenses. After all the details of expenditure were read out, ranging from coins to millions, the management reported the funds and facilities that came in for a week. Contributions in various forms are read, the names of donors are mentioned if he is a large number of donors. Or if the donor does not want to be named, then written anonymously with the name "servant of God". This activity applies routinely in all mosques. So that the public or the community around the mosque who wants to know the mosque's financial circulation, then he easily gets it from the weekly routine report.

If the activity report is constructed into modern government activities, this accountability has been set forth in the form of an official government financial report which is carried out every year in the form of a "government financial report".

The legal basis for this accountability, for example, is seen in Chapter VIII of the Responsibility for the Implementation of the APBN and APBD starting from Article 30 to Article 33 and also the Law of the Republic of Indonesia Number 15 of 2004 Concerning the Audit of State Financial Management and Responsibility. Apart from these provisions, the Law Number 15 of 2006 concerning the Financial Auditing Agency also regulates the financial statements of the State. Article 6 regulates the duties and authority of the Supreme Audit Board.

III. RESEARCH METHODOLOGY RESEARCH METHODOLOGY

A. Research Approach

The research approach used by the author is a comparative qualitative approach which is field research. Qualitative methods are certain traditions in social science that fundamentally depend on human observations with their own specialty.

A qualitative approach refers to and emphasizes the process and means it is not rigorously researched or measured, in terms of quality, quantity, intensity or frequency. Qualitative research emphasizes the nature of socially constructed reality, the close relationship between the researcher and the investigator and the site constraints that make up the investigation. So with this approach researchers can analyze the application of accounting principles to the accountability of mosque financial statements. While comparative analysis aims to compare the presentation of mosque financial statements in Indonesia.

B. Lokasi Penelitian

The research location is the area that will be targeted by the research. The study was conducted in 18 mosques in Indonesia, while the names of the mosques are Masjid Raya Makassar, Masjid Istiqlal Jakarta, Masjid Jogokarian Yogyakarta, Masjid Pogung Dalangan,

Masjid Al-Jihad Medan, Masjid Ar-Rahman Medan Marelان, Masjid Pogung Raya Yogyakarta, Masjid Al-Markaz Makassar, Masjid Raya Binjai, Masjid Agung Binjai, Masjid Baiturrahim BTN Skyline Jaya Pura, Masjid raya Stabat, Masjid Jamik Birugo Bukit Tinggi, Masjid At-Taqwa Batu Bara, Masjid Baitussyakur Batam, Masjid Darussalam KDA Batam Kuta- Kepri, Masjid Baitul Muqarrabin Aceh, Masjid Baiturrahman Banda Aceh

C. Research Subjects and objects

The subject of research is something that is examined both people, objects, or institutions (organizations). Basically, research subjects will be subject to the conclusions of the research results. In this research subject there is the object of research (Ruslan Ahmadi, 2014).

The subject of this research is the BKM (Mosque Prosperity Board), in this case the chairman, secretary and treasurer who can provide representative information and have access and influence on all mosque operations. The objects in this study are 18 mosques in Indonesia.

D. Data Collection Techniques and Instruments

a. Interview

In data collection techniques researchers used interview techniques that are almost the same as questionnaires. The interview itself was divided into 3 groups namely structured interviews, semi-structured interviews, and in-depth interviews.

But here the researchers chose to conduct in-depth interviews, this aims to gather complex information, which mostly contains opinions, attitudes, and personal experiences.

In this data collection the object to be interviewed is the mosque head and the mosque treasurer. In this case the mosque head will be interviewed regarding the management of the mosque, and the mosque treasurer will be interviewed regarding the form of the mosque's financial statements and how the mosque will account for the mosque's financial statements to the public.

b. Observation

The method of observation is also called the method of collecting data by direct observation. Retrieval of data with this method using the eye without any questions or communication or the help of other standard tools for this purpose. This is done to ensure the reality that occurs in the management of mosque funds that become the object of research, as supporting data for researchers in concluding the research results. Furthermore, when conducting observations the researcher uses a checklist with various statements and questions related to the research through observation and interviews.

Then using the champion formula, namely by counting the number of answers "YES", then the calculation is done as follows: The method of observation is also called the method of collecting data by direct observation. Retrieval of data with this method using the eye without any questions or communication or the help of other standard tools for this purpose. This is done to ensure the reality that occurs in the management of mosque funds that become the object of research, as supporting data for researchers in concluding the research results. Furthermore, when conducting observations the researcher uses a checklist with various statements and questions related to the research through observation and interviews.

Then using the champion formula, namely by counting the number of answers "YES", then the calculation is done as follows:

$$\text{Principles of Accounting Financial Statements = } \frac{\text{Number of Answers "Yes"}}{\text{The total number of respondents' answers}} \times 100\% \\ \text{Mosque in Increasing Accountability}$$

The champion formula is used because there are "YES" and "NO" answer criteria, so the questionnaire answers obtained from the respondents are not the same. In other words, the result of accountability is uncertain whether the answer is "YES" or "NO".

From the results of these calculations, the authors use the classification according to Basic Statistics for School Research by Dean J. Champion, with the following classification intervals:

- 1) 0% - 25%. No association or low association, means the application of accounting principles that have been implemented by the mosque so far does not support in increasing the accountability of the mosque's financial statements.
- 2) 26% - 50%. Moderately low association, means the application of accounting principles that have been implemented by the mosque so far has not been sufficient to support the accountability of the mosque's financial statements.
- 3) 51% - 75%. Moderately high association, means the application of accounting principles that have been implemented by the mosque so far has been quite supportive in increasing the accountability of the mosque's financial statements.
- 4) 76% - 100%. High association up to perfect association, means the application of accounting principles that have been implemented by the mosque so far has been very supportive in increasing the accountability of the mosque's financial statements.

c. Documentation

Documentation is studying and studying the documents or records contained in the mosque that are related to this research, for example financial statements, organizational structure in preparing financial reports, and other supporting documentation data (Umar Husein, 2008).

d. Content Analysis

Content analysis is used with regard to problems, namely:

1. The available data consists mainly of documented material.
2. Providing certain theoretical elements regarding the data, because the language used by the subjects studied is very difficult to understand.
3. The researcher has technical ability because often the volume of material exceeds the ability of the researcher to handle it (Salim, 2017).

E. Data Analysis

The analytical method that researchers use in analyzing data is descriptive qualitative in the form of writing data and explaining the data as it is according to the data requirements of the research results which are then analyzed. Data analysis is done manually. So in this data analysis the researcher will study how the application of accounting principles to the accountability of the financial statements of the mosque. By reducing data, presenting data and concluding it.

The purpose of this study is to reveal events or facts, circumstances, phenomena, variables and circumstances that occur during the research by presenting what actually happened. This study interprets and describes the data concerned with the situation that is happening, attitudes and views that occur in a society, conflict between two or more conditions, the relationship between variables that arise, differences between existing facts and their influence on a condition, and so on. Then the purpose of a qualitative descriptive study with

research problems and questions. This is caused by this research which will answer questions previously raised by the problem formulation and research questions / problem information. This goal also determines how you process or analyze the results of research that is by making analysis.

The stages carried out are as follows:

- a. Collecting data, i.e. data collected comes from interviews, documentation and literature studies.
- b. Clarifying material data, this step is used to select data that can be used as a reference for further research. Clarifying data material is done by grouping data obtained from interviews and documentation studies.
- c. Editing, which is conducting a review of the data collected through the techniques used then researching and verifying the truth and repairing it if there are errors so as to facilitate the process of further research.
- d. Present data, i.e. existing data are verbally described and then given an explanation and a logical description and provide arguments and conclusions can be drawn (Sugiono, 2009).

IV. RESULTS AND DISCUSSION

In qualitative research, data analysis is a useful step to examine the data that has been obtained from several informants who have been selected during the study. It is also useful to explain and ensure the truth of research findings. This data analysis has been carried out since the beginning and together with the data collection process in the field.

The findings in this study are based on the results of interviews and filling in a checklist that is given to mosque administrators who are considered to be in charge of the forms of management and financial reporting used in their mosques. As for the interviewee, then fill out the checklist in this study, are:

Table. 1
Informan's Name

NO	MOSQUE MANAGER'S NAME	MOSQUE'S NAME
1	H. Adibo Sakka Ambo	Masjid Raya Makassar
2	Drs. KH. Muhammad adnan Harahap	Masjid Istiqlal Jakarta
3	M. Rizqi Rahim	Masjid Jogokarian Yogyakarta
4	Hasim Ikhwanudin	Masjid Pogung Dalangan
5	T. Syahputra, SE	Masjid Al-Jihad Medan
6	Drs. Hikmal Hakim	Masjid Ar-Rahman Medan Marelan
7	Hafidun	Masjid Pogung Raya Yogyakarta
8	Hj. Asni Tayib, SH	Masjid Al-Markaz Makassar
9	Drs. H. M Yassin, MA	Masjid Raya Binjai
10	Hanafiah Musa	Masjid Agung Binjai
11	Dr. M. Yamin, MA	Masjid Baiturrahim BTN Skyline Jaya Pura
12		Masjid raya Stabat

13	H. Deden Muhammad Syukri	Masjid Jamik Birugo Bukit Tinggi
14		Masjid At-Taqwa Batu Bara
15	Ikhyar	Masjid Baitussyakur Batam
16	Drs H. Munajat	Masjid Darussalam KDA Batam Kuta- Kepri
17	Dhamhuri Zain	Masjid Baitul Muqarrabin Aceh
18	Drs. H. Hamdan Syamsuddin	Masjid Baiturrahman Banda Aceh

A. Finding

1. Purpose of Mosque Financial Reports for mosques that are the object of research:
 - a. Providing satisfaction to mosque worshipers because the mosque financial reports provide a sense of comfort for worshipers regarding the transparency and honesty of the mosque manager
 - b. Provides information about receipt and expenditure of funds to mosque worshipers
 - c. As a form of accountability of funds donated by worshipers of the mosque.
2. Komponen laporan keuangan yang digunakan masjid yang menjadi objek penelitian
 - a. The balance sheet (financial position), revenue and expenditure components, while the components are used by the Jogokariyan mosque in Yogyakarta.
 - b. The Revenue and Expenditure Components, while the components are used by Pogung Dalangan Yogyakarta mosque, Yogyakarta Pogung Raya mosque, Makassar Raya mosque, Ar-Rahman Falls Medan Marelan mosque, Agung Binjai mosque, and Raya Binjai mosque, Baiturrahim BTN Skyline Jaya Pura mosque, Baitussyakur mosque, Jamik Birugo Bukit Tinggi mosque, Darussalam KDA Batam Kuta-Kepri mosque, At-Taqwa Batu Bara mosque, Stabat grand mosque, and the Baitul Muqarrabin Aceh mosque.
 - c. The budget planning report component for one year, revenue and expenditure, while the component is used by the Al-Markaz Makassar Mosque.
 - d. The balance sheet, revenue, expenditure and capital change report components are in accordance with PSAK 45, while the components are used by Istiqlal Mosque in Jakarta and Al-Jihad Mosque in Medan.

Based on the findings of research conducted by researchers as for the mosque that has adequate financial reports in providing clearer information about accountable accountability, namely the Istiqlal Jakarta mosque and the Medan Al-Jihad Mosque. Furthermore, the Yogyakarta Jogokarian mosque already has a balance sheet report, and the Al-Markaz Makassar mosque already has a budget planning report for one year, but both mosques still have shortcomings in terms of knowing information about possible changes in the use of funds

and do not recognize the value of assets from the mosque. While other mosques still use traditional reporting, which is only reports of income and expenditure.

The form of limitation of funds in the mosque which is the object of research

- a. Mosques that have no financial restrictions, namely the Raya Binjai Mosque, Medan Al-Jihad Mosque, Agung Binjai Council, Ar-Rahman Mosque Falls Medan Marelan, Makassar Raya Mosque, Pogung Raya Yogyakarta Mosque, Pogung Dalangan Jogjakarta Mosque and Yogyakarta Jogokarian Mosque, Baiturrahim Mosque BTN Skyline Jaya Pura, Baitussyakur Mosque, Bukit Tinggi Birik Jamik Mosque, Darussalam KDA Batam Kuta-Kepri Mosque, At-Taqwa Coal Mosque, and Stabat Raya Mosque.
- b. Istiqlal Mosque has a form of limitation of funds in this case permanent funds and bound donations from the state budget, while the Al-Markaz Makassar mosque has a permanent contribution from Yusuf Kalla.

Financial accountability is the responsibility regarding financial integrity, disclosure, and obedience to the laws and regulations. The objective of this accountability is the financial statements presented and the applicable laws and regulations which include the receipt, deposit, and expenditure of money by government agencies.

The objective of accountability, in this case the financial accountability of all activities in all religious organizations, is related to PSAK No. 45 regarding the financial reporting of non-profit organizations. The characteristics of non-profit organizations differ from business organizations, where the main fundamental difference is the way the organization obtains the resources needed to carry out its various operational activities. Organizations that obtain resources from the contribution of members in this case the people and other donors who do not expect anything in return from the organization. Under these conditions, transactions that rarely or will never occur in any business organization, will appear in non-profit organizations. However, in practice for-profit organizations, these transactions often come in various forms.

Accountability in the mosque's financial statements will be the responsibility of the mosque to the public and those who need the mosque's financial statements. From the results of this study, researchers found similarities in the accountability of the mosque's financial statements, but there were some differences in the presentation of the mosque's financial statements.

Based on the principle of accountability of financial statements conducted by the mosque manager to improve the quality and completeness of the financial statements of the mosque so that the mosque manager can see business continuity if he has a business entity such as the Istiqlal Jakarta mosque, Yogyakarta Jogokarian mosque and Al-jihad mosque, accounting period, unity measurement, objective evidence, full disclosure, consistency, and realization that can be accounted for.

An information is said to be objective and accountable if the information is reliable, so the information presented must be based on existing evidence. This principle emphasizes that the evidence from the recording of mosque financial statements is based on clear evidence, for example from proof of receipts and so on. Based on the results of research all mosques that are the object of research have clear evidence in the activities of receiving and spending mosque money.

Based on the understanding and analysis conducted by researchers regarding the accountability of mosque financial statements conducted by researchers through in-depth interviews with administrators and treasurers who are the objects of this study, are:

Table. 2
Accountability Assessment Rating

No	MOSQUE'S NAME	Assessment Rating
1	Masjid Raya Makassar	75%
2	Masjid Istiqlal Jakarta	100%
3	Masjid Jogokarian Yogyakarta	70%
4	Masjid Pogung Dalangan Yogyakarta	65%
5	Masjid Al-Jihad Medan	100%
6	Masjid Ar-Rahman Medan Marelan	70%
7	Masjid Pogung Raya Yogyakarta	65%
8	Masjid Al-Markaz Makassar	75%
9	Masjid Raya Binjai	70%
10	Masjid Agung Binjai	70%
11	Masjid Baiturrahim BTN Skyline Jaya Pura	70%
12	Masjid raya Stabat	75%
13	Masjid Jamik Birugo Bukit Tinggi	70%
14	Masjid At-Taqwa Batu Bara	65%
15	Masjid Baitussyakur Batam	70%
16	Masjid Darussalam KDA Batam Kuta- Kepri	80%
17	Masjid Baitul Muqarrabin Aceh	70%
18	Masjid Baiturrahman Banda Aceh	100%

From the results of these calculations, the authors use the classification according to Basic Statistics for School Research by Dean J. Champion, with the following classification intervals:

- 1) 0% - 25%. No association or low association, means the application of accounting principles that have been implemented by the mosque so far does not support in increasing the accountability of the mosque's financial statements.
- 2) 26% - 50%. Moderately low association, means the application of accounting principles that have been implemented by the mosque so far has not been sufficient to support the accountability of the mosque's financial statements.
- 3) 51% - 75%. Moderately high association, means the application of accounting principles that have been implemented by the mosque so far has been quite supportive in increasing the accountability of the mosque's financial statements.
- 4) 76% - 100%. High association up to perfect association, means the application of accounting principles that have been implemented by the mosque so far has been very supportive in increasing the accountability of the mosque's financial

statements.

From the results of these criteria which are weighted 51% - 75%. Moderately high associations are Makassar Raya Mosque, Yogyakarta Jogokarian Mosque, Yogyakarta Pogung Dalangan Mosque, Medan Marelان Ar-Rahman Mosque, Yogyakarta Pogung Raya Mosque, Al-Markaz Makassar Mosque, Binjai Great Mosque, Binjai Great Mosque, Stabat Great Mosque, Birugo Bukit Mosque High, the Baiturrahim BTN Skyline Jaya Pura Mosque, the Baitul Muqarrabin Mosque in Aceh and the At-Taqwa Coal Mosque means that the application of accounting principles implemented by the mosque has been quite supportive in increasing the accountability of the mosque's financial statements.

Furthermore, which is at a weight of 76% - 100%. High associations up to perfect association are the Darussalam KDA Mosque Batam Kuta-Kepri, Istiqlal Mosque Jakarta, Baiturrahman Banda Aceh Mosque and Al-Jihad Mosque Medan, which means that the application of accounting principles that have been carried out by the mosque has been very supportive in increasing the accountability of the mosque's financial statements.

To create good accountability, a means is needed to make it happen, namely by applying accounting to the mosque. How much the role of accounting in the mosque is measured by how much the benefits of accounting in the mosque. There are at least three accounting benefits based on this research, namely:

- a. Get information from presenting information that is accurate and reliable
- b. Encourage accountability in general
- c. Give control to the management of the mosque
- d. Can be a reference in decision making.

Furthermore, researchers found differences or the lack of uniformity in recording the financial statements of the mosques which were the object of research. Where mosques that have better financial reporting have business entities that are better organized, so they can help improve the welfare of mosques and worshipers by frequently holding religious activities that are more diverse and can empower the surrounding community compared to mosques that only make reports mosque finance using 2 (two) reporting components (revenue and expenditure) only. In other words the empowerment intended here is the ability of the mosque to increase community participation in realizing the prosperity of the mosque. In addition, the Economic Empowerment of the People is intended to change the economy of pilgrims from those who are usually recipients of zakat (mustahik) to be giving zakat (muzakki). The economic empowerment of the people is done so that pilgrims are more productive in using mosque funds.

V. CONCLUSIONS

Based on the findings and discussion of the research, the conclusions in this study are:

1. Mosques that have adequate financial reports in providing clearer information about accountable accountability are the Istiqlal Mosque in Jakarta and the Al-Jihad Mosque in Medan. Furthermore, the Yogyakarta Jogokarian mosque already has a balance sheet report, and the Al-Markaz Makassar mosque already has a budget planning report for one year, but both mosques still lack in knowing information about possible changes in the use of funds and do not recognize the value of assets from the mosque. While other mosques still use traditional

reporting, which is only reports of income and expenditure. Furthermore, mosques that have better financial reporting have better organized business entities, so that they can help improve the welfare of mosques and worshipers by frequently holding religious activities that are more diverse and can empower the surrounding community compared to mosques that only make reports mosque finance using 2 (two) reporting components (revenue and expenditure) only.

2. From the results From the results of these criteria which are weighted 51% - 75%. Moderately high associations are Makassar Raya Mosque, Yogyakarta Jogokarian Mosque, Yogyakarta Dalog Pogung Mosque, Medan Marelan Ar-Rahman Mosque, Yogyakarta Pogung Raya Mosque, Al-Markaz Makassar Mosque, Binjai Great Mosque, Binjai Great Mosque, Stabat Great Mosque, Birugo Jamik Mosque Bukit Tinggi, Baiturrahim BTN Skyline Jaya Pura Mosque, Baitul Muqarrabin Mosque in Aceh and At-Taqwa Coal Mosque means that the application of accounting principles that have been carried out by the mosque so far has been quite supportive in increasing the accountability of the mosque's financial statements. Furthermore, which is at a weight of 76% - 100%. High associations up to prefect association are the Darussalam KDA Mosque Batam Kuta-Kepri, Istiqlal Mosque Jakarta, Baiturrahman Banda Aceh Mosque and Al-Jihad Mosque Medan, which means that the application of accounting principles that have been carried out by the mosque has been very supportive in increasing the accountability of the mosque's financial statements.
3. In Improving the Accountability of Financial Reports Mosques in Indonesia need to present accountable and transparent nuances in financial management at least need to be activated with the correct bookkeeping patterns in the preparation and reporting using uniform software based on applicable accounting principles, then in terms of management there needs to be sources human resources that have competence, responsibility and integrity, then, no less important is monitoring and supervision (audit). Furthermore, the empowerment of human resources becomes important for financial management, at least the mosque management provides a crash course to the treasurer of the mosque by inviting competent educators / experts to study or just giving mosque financial management courses. To create good accountability, a means is needed to make it happen, namely by applying accounting to the mosque. How much the role of accounting in the mosque is measured by how much the benefits of accounting in the mosque. There are at least three accounting benefits based on this research, namely:
 - a. Get information from presenting information that is accurate and reliable
 - b. Encourage accountability in general
 - c. Give control to the management of the mosque
 - d. Can be a reference in decision making.

VI. RECOMMENDATION

Based on the conclusions above, the suggestions in this research are:

1. The need to uniform forms of mosque accounting reporting using software that is disseminated to every mosque in Indonesia.
2. It is better for mosques in Indonesia to maximize the organization of mosque associations in Indonesia to socialize the uniformity of mosque financial reporting programs, so as to increase understanding of the role of financial statement information in increasing effectiveness in decision making.

3. The use of websites and social media in informing financial reporting and mosque activities encourages maximizing the sources of mosque revenue. Because this information can not only be accepted by the people of Indonesia, but also the international community who wishes to distribute Zakat, Infaq, Alms and Waqf (ZISWAF).
4. The use of internal or external auditors in auditing mosque financial statements can encourage increased reporting accountability and have a positive influence to provide transparency in the management of funds so that it will increase public confidence in the mosque's discharges.
5. For further researchers should use a quantitative approach research instrument to see the effect of reporting forms that affect the level of accountability of mosque financial statements.

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