



# Consistency, accountability, and transparency in mosque financial management based on psak no. 109 (case study of the mosque in bandar khalipah village)

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## ABSTRACT

This study aims to determine consistency, accountability, and transparency in the financial management of mosques in Bandar Khalipah Village as reviewed based on PSAK 109. The objects of this research are 3 mosques located in Bandar Khalipah Village namely Al-Ishlah Mosque, Babussalam Mosque, and Miftahul Iman Mosque. The type of research used in this research is descriptive qualitative research. Data sourced from primary data and secondary data with data collection techniques used in this study are documentation, field observations, and interviews. Based on the results of this study it can be concluded that the financial reports at Al-Ishlah Mosque, Babussalam mosque, and Miftahul Iman mosque as a whole are not in accordance with PSAK 109 because of several problems or obstacles found, namely the lack of information about PSAK 109 and the lack of ability of managers to make reports financial statements in accordance with PSAK 109.

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## INTRODUCTION

Mosque is place of worship for Muslims included in one organization sector public that is not to produce profit as orientation or called organization non profit (Mahardika et al., 2022). Besides as places of worship, mosques are also interpreted place made as means connection between fellow man especially in management of ummah funds managed by mosque managers for the welfare of mosques and congregations, so that can said that the mosque is organization non-profit (Harmain, 2018). Organization non-profit usually founded by several persons or groups and tend not to exist an absolute possession (Ula et al., 2021). Besides as institution institutions for places of worship, mosques are also commonly used for activities social like means education.

However, as institution some mosques still don't consider religion that is non-profit oriented practice accountancy in management the funds even many do not know knowledge accountancy can used in recording and reporting of mosque funds. Though one factor important in guard the prosperity of the mosque ie seen from good mosque financial management. it because mosques need funds that are not small for worship activities, procurement facilities and

infrastructure, and mosque development. Of course, needed good financial management according to practice accounting. That way, the administrators of the mosque (takmir) are responsible for finding, collecting, and managing funds for the prosperity of the mosque. As form accountability so financial statements prepared suit practice accounting.

Mosque financial reporting is also one method application principal transparency and accountability to public. Host organization, in it is a mosque which is institution public, must include financial reports. Annual financial reports is information taking decision. In verse 282 of Surah Al-Baqarah also explains importance recording transaction in life muamalah that involves transaction like sell buy, borrow borrow and rent.

This research is a reflection of the many problems in mosque financial management that require an improvement for the accountability of mosque financial management, that way, all forms of transactions starting from handing over funds from donors to fund managers for the construction of mosques and the welfare of the people need to be maintained accountability. transparency and consistency of its financial reports. Thus the existence of fraud committed by managers can be avoided. To realize an implementation of the preparation of mosque financial reports that meet the principles of consistency, accountability and transparency, the authors try to apply and describe the use of financial accounting standard guidelines (PSAK) 109 which contains techniques and recording of the management of mosque financial reports.

That way, everything form transaction from start submission of funds from donor to manager of funds for the construction of mosques and welfare people need accountability, transparency, and consistency financial statements to avoid exists fraud committed manager. However, the problems that occur in the mosque namely Not yet applied principal accountancy in presentation report his finances. Presentation financial reports only covers cash receipts and disbursements as well financial records are carried out in a manner simple inside cash book only (Amir & Nuhung, 2020) . It's dangerous Because There is ambiguity in the registration process and is not necessary register mosque property with clear records. The responsibility of the mosque is one method application principle openness and accountability to public, is required improvement administration in disclosure mosque financial information. This is important for the organization non-profit, especially the mosque is responsible answer on due use of funds they provide several form consistency, accountability, and transparency for accountability public.

In Islam managing funds must accountable and transparent It means must carried out responsibly and appropriately sharia (Saputri et al., 2019) . because it, deep this context is important for mosques and organizations non-profit else to enter obedience against PSAK 109 issued by IAI in report his finances as guidelines (Bulutoding & Anggeriani, 2018) . Good management can achieved by serving accountability consistent, accountable and transparent financial reports according to correct reporting (Handayani, 2019) .

Accountability is the obligation to provide information to the public or stakeholders in the form of information on the implementation of their respective duties (Garung & Ga, 2020). In essence, accountability is the provision and reporting of financial transactions and services to stakeholders (Edowati et al., 2021). Accountability is a compliance requirement and integrity objective, which is reflected in compliance with various governance and jurisdictions (Harmain, 2018). Public accountability can be defined as the responsibility of the trustee to account for, track, report and disclose all activities that are his responsibility to the trustee (principal) who has the right and authority to demand this accountability (Pratama et al., 2019).

Consistency, accountability, and transparency is three pillars of mosque financial management which are very important to improve existence and role institution. Draft consistency will use methods in a manner appropriate from One period to period furthermore (Gusman & Sujana, 2021) . Accountability according to the Tokyo Declaration of Guidelines on Public Accountability (1985) in (Aufa Moerrin & Priono, 2022) that is something entrusted thing form obligation individual to set source Power public To use answer matter concerns accountability,

managerial, and program activities. Next, transparency means transparent disclosure that is openness in manage activity (Aufa Moerrin & Priono, 2022) . because that, consistency, accountability, and transparency must notice in money management in the mosque because is part from related communities directly with activities social and religious. Consistency, accountability, and transparency is aspect public financial reporting. Financial management and reporting is aimed at creating sound finances according to Islamic and sharia standards.

(Gusman & Sujana, 2021) consistency means taking into account the same events from time to time, but consistency does not prevent business changes. As long as the new method is superior to the old method, changes can be made and the resulting impact must be disclosed in the notes to the annual accounts. According to Beastudi (2016), consistency is an accounting principle that requires consistent application of values that change only for valid reasons. It is sometimes possible and appropriate to make adjustments so that the financial statements reflect an organization's true financial position and avoid misleading statements. As a result of inconsistencies in the presentation and preparation of financial reports, users of information will be misled and this will also affect investors in making investment decisions. And it can also automatically reduce the value of the company.

A number of study earlier as Amir & Nuhung (2020) did In inspection, they explain that Almarkas Al Islami Mosque does not use PSAK 109 in delivery report finances and save internal financial records form standard just to note transactions that depend on deposits and withdrawals. Research conducted by Gusman & Sujana (2021) show that BAZNAS Baubau City has apply consistency, accountability and transparency in management of Zakat, Infaq and Sadaqah funds in it containing report financial position, reports changes in funds and reports cash flow. Oktavia Widhawati et al (2021) in his research explain that the Great Mosque of An- Nur Pare in Kediri Regency management his finances managed by 2 people. And there is no one who provides related advice accountability and transparency that has been done. According to Arim Nasim inside (Kamilah et al., 2022) Transparency influential financial statements significant to credibility financial reports. This finding is consistent with Hussain Omar's theory that trust determined by reputation organization.

Furthermore, transparency is a broad term that refers to the availability and use of information by the public and other stakeholders (Nurhadianto & Khamisah, 2019). (Edowati et al., 2021) specifically, in providing complete and accurate financial information to the public, public knowledge and full accountability are required. Transparency gives people freedom or freedom to obtain information about organizational governance: information about programs, how they are designed and implemented, and the results (Rahmawati & Septiarini, 2021).

Consistency, accountability and transparency is three interesting thing for nonprofit organization. In carry out activity operational organization non-profit, namely the mosque accepts donation from well- shaped donor object nor money. To guard trust society that has donate part his wealth, the manager of the mosque is expected can serve financial statements in accordance with PSAK 109. In accordance with the case statement, objective this research is to find out compliance, accountability, and transparency mosque financial management in Bandar Khalipah Village in accordance with PSAK 109.

This research is expected to give birth to a new concept and theory in the preparation of mosque financial reports in accordance with the Guidelines for Financial Accounting Standards (PSAK) 109 which contains the stages of implementation for mosque managers in managing funds sourced from the community, so as to create Consistency, Accountability and transparency.

## RESEARCH METHOD

In In this research, the selection of mosques is taken researcher share become a number of category, namely: mosques included in the large mosque group in Bandar Khalipah Village, the mosque is

classified as an active mosque whose activities are not only mosques used to carry out pray together but there is activity religious others, and mosques make report his finances.

This research is study qualitative descriptive to describe all aspects related to objects research and will focus in a manner intense on objects. The goal is to get enough information complete for use as base discussion in this study (Mahardika et al., 2022) . The data sources of this research are primary data and secondary data. Primary data in this research is results interview researcher to the stakeholder's interest part Mosque financial manager. Secondary data in this research is financial reports made by mosque financial managers and research literature form literature, documents, and books. As for technique data collection in this study is by observation, interviews, and documentation. There is three step in analyze research data qualitative namely: data reduction, data presentation, withdrawal conclusion

## RESULTS AND DISCUSSIONS

### Research result

Ishlah Mosque is one of the mosques in the village of Bandar Khalipah and is also an active mosque. Al- Ishlah Mosque is also used as means education like there is a program to read the Al-Quran every week. The location of the mosque is on Jl. Bustaman, Tembung, District Percut Sei Tuan, Deli Serdang Regency, North Sumatra. Financial report made by Al- Ishlah mosque only report income and expenses. No mosque yet use component existing financial reports like report financial position, reports activity, and notes on financial reports. Recording the mosque's financial reports are recorded inside A books and on the board write. Acceptance of mosque funds obtained from public around the inner mosque form infaq, alms, and zakat. Transaction proof like receipt kept by the Treasurer of the mosque as mosque financial manager. The acceptance and expenditure of the mosque is known by the BKM management, both the chairman, secretary, and treasurer. Babussalam Mosque is one of the active mosques in the village of Bandar Khalipah. Specifically located on Jl. Bustamam Gg. Wijaya Kusuma, Tembung, District Percut Sei Tuan, Deli Serdang Regency, North Sumatra. Babussalam Mosque make financial reports only report cash flow only that is receipts and disbursements and still Not yet exists such as financial statements report financial position, reports activity, and notes on financial reports. Recording financial statements are still very simple that is noted in A book. Form reception obtained from various type form like infaq, shadaqah, zakat, and so forth. Proof too receipt during One period kept neatly by the treasurer of the mosque as form accountability.

Miftahul Iman Mosque is one of the active mosques in Bandar Khalipah Village specifically located in Hamlet 9 Jl. Mosque, Tembung, District Percut Sei Tuan, Deli Serdang Regency, North Sumatra. Miftahul Iman Mosque composes financial reports very simply that is only report income and expenditure of funds. This is meaningful Still Not yet exists such as financial statements report financial position, reports activity, and notes on financial reports. Recording these financial statements are recorded only in one book without inputted using Ms. Excel. Form income obtained from various type form like infaq, sadaqah, zakat, etc. Proof too receipt during One period neatly stored treasurer of the mosque as form accountability that is known by the management of the mosque's BKM. The three mosques have already made responsibility by making report his finances. It shows that the three mosques are in the village of Bandar Khalipah financial management as well accountability has done by making financial reports though existing mosque financial statements Still simple but in facet management they put forward honesty and trust.

### Discussion

**Reconstructor Financial Statements of Al- Ishlah Mosque, Babussalam Mosque, Miftahul Iman Mosque Based on PSAK 109**

Financial reports can say as results end from an accounting process. Objective mainly is providing relevant financial information for interested parties, both internal and external parties external. Financial reports are forming accountability from manager on activity management source power. Existing zakat accounting in PSAK 109 regulates confession. Measurement, presentation, and disclosure zakat transactions. Infaq / alms.

First thing to do to fix financial reports for the three mosques, namely the Al - Ishlah Mosque, the Babussalam Mosque, and the Miftahul Iman Mosque, is to cycle accounting that occurred in the mosque. Several cycle accountancy organization non-profits that is started from drafting journal on past transactions happened inside Documented accounts supporters. After drafting journal finished so step furthermore is post into book big. Post to book big is a grouping process paragraph journal into each group account. In book big can is known balance end from every later account summarized inside balance sheet balance. Next step is compile based financial reports journal that has arranged and summarized in balance sheet balance as well as evidence other. In Statement Standard Financial Accounting (PSAK) No. 109 there are five types required financial reports served namely : (Zanaton, 2018) Report Financial Position, Amyl serves in report financial position with due regard provision in the relevant SAK covers a number of matters, but not limited to the following items: Asset, Liabilities, Fund Balance

Report Change of Funds, Amyl serves report changes in zakat and infaq / alms funds and amil funds. Presentation report changes in funds include: Zakat Funds, Infak / alms fund, Amyl Fund. Report Change Asset Manage. Amyl serves report change asset management which includes, but is not limited to: Ace management included current and accumulated assets allowance, Asset management included non- current and accumulated assets depreciation, Addition and subtraction, Balance beginning Balance end Report Cash Flow, Amyl serves report cash flow in accordance with PSAK No. 2. Notes to Financial Statements, Amyl serves notes on financial statements in accordance with PSAK No. 101: Presentation sharia financial statements and other applicable SAK.

Financial reports according to PSAK No. 109 at Al- Ishlah Mosque, Babussalam Mosque, and Miftahul Iman Mosque in Bandar Khalipah Village. Report Financial Position, Inside report financial position, Al- Ishlah Mosque, Babussalam Mosque, and Miftahul Iman Mosque present position assets, liabilities and fund balance as of date report. Presentation assets and liabilities not too different from reports company / organization financial position other. However, on reports the financial position of the capital part of the mosque is replaced with the balance of funds. Fund balance reflects assets good management of assets fluent or not smooth ones owned by the mosque.

In presentation report financial position, the three Mosques must serve accounts assets according to the order its liquidity of the most liquid namely cash and cash equivalents to asset stay. For obligations account served from obligation period short to liability period long. Fund balance in PSAK 109 is difference from assets and liabilities. Fund balance consists of from zakat funds, infaq/alms funds, and amil funds. Classification balance of the fund done according to source receipt of funds.

Report Change of Funds, Report Change of Funds is describing report performance organization, which includes receipt and use of funds in a period certain. because the Al- Ishlah Mosque, the Babussalam Mosque, and the Miftahul Iman Mosque made Report Changes in Funds according to the format listed in the attachment to PSAK 109.

Report Cash Flow, Report cash flow is describing report cash flow in and out at a period certain. The goal is to present information about cash receipts and disbursements of the organization on a period certain. Report cash flows of Al- Ishlah Mosque, Babussalam Mosque, and Miftahul Iman Mosque are prepared using the directly (direct method) by grouping inside cash flow activity operations, investments, and financing. In making report cash flow, Al- Ishlah

Mosque, Babussalam Mosque, and Miftahul Iman Mosque guided by PSAK 2 regarding report cash flow, so report cash flow possible said in accordance with PSAK 109.

Notes to Financial Statements, Notes to Financial Statements are details or detailed explanation of previous financial reports that can characteristic quantitative and qualitative. In Notes on the Financial Statements of Al- Ishlah Mosque, Babussalam Mosque, and Miftahul Iman Mosque explained various notes and explanations from presented financial statements. Notes to Financial Statements is also one form disclosure of Al- Ishlah Mosque, Babussalam Mosque, and Miftahul Iman Mosque against policies, activities, and finances. From analysis author, reports made by Al- Ishlah Mosque, Babussalam Mosque, and Miftahul Iman Mosque have not Enough informative in explain from report in a manner whole.

Consistency, Accountability, and Transparency Financial Management of Al- Ishlah Mosque, Babussalam Mosque, and Miftahul Iman Mosque Consistency, The consistency found in the Al- Ishlah mosque, the Babussalam mosque, and the Miftahul Iman mosque has been implemented although found that presented financial statements Not yet apply PSAK 109. In this thing, consistency the three mosques seen with the compiler trusted financial reports to Treasurer of the Mosque. Consistency too look at the method recording its finances from time to time ie that only record cash in and cash out reports.

Accountability, Accountability in the Al- Ishlah mosque, Babussalam mosque, and Miftahul Iman mosque has been said to be good. Can be seen from activity manage and report financial reports. Zakat Fund. Infaq / alms is also done with nothing conflict with muzakki nor society. In this thing, a gift information to interested parties have done the three mosques.

Transparency, Transparency in the Al- Ishlah mosque, Babussalam mosque, and Miftahul Iman mosque has not been good enough. It can seen from nothing recording about the actual condition of the mosque, whether Healthy or not. Besides that, doesn't exist freedom community to access to get information thorough on accountability in managing finances. its clear contrary to principle transparency that is ensure freedom for community to access and obtain information thorough on accountability in manage source power.

Reporting at Al-Ishlah Mosque, Babussalam mosque, and Miftahul Iman mosque whole Not yet in accordance with PSAK 109 because exists a number of problem or obstacles found namely: Lack of information regarding PSAK 109 which regulates about activity zakat institutions in detail above management of zakat, infaq, and alms. Lack of ability manager in make financial statements in accordance with PSAK 109. Although mosque administrators do not use PSAK 109 but presented financial statements form report financial position has been recorded monthly. because That the administrator of the mosque thinks that financial reports are well presented though without use standard accounting.

## CONCLUSION

Based on results study from discussion above can pulled conclusion that the mosque has implemented consistency and accountability, however, not yet fully apply transparency in management financial reports. Al- Ishlah Mosque, Babussalam mosque, and Miftahul Iman mosque have responsible in manage the finances of the mosque because the administrator of the mosque has made financial reports as trust from congregation.

Reporting at Al-Ishlah Mosque, Babussalam mosque, and Miftahul Iman mosque whole Not yet in accordance with PSAK 109 because exists several problem or obstacles found that is lack of information regarding PSAK 109 which regulates about activity zakat institutions in detail above management of zakat, infaq, and alms. Lack of ability manager in make financial statements in accordance with PSAK 109.

To improve mosque financial reporting in accordance with the Guidelines for Financial Accounting Standards (PSAK) 109, it is hoped that mosque administrators will provide training in preparing financial reports to mosque treasurers so that the financial reports prepared comply with

the principles of consistency, accountability and transparency, which are the three pillars of mosque financial management. Thus the reporting of mosque financial reports is expected to comply with the provisions stipulated in the Guidelines for Financial Accounting Standards (PSAK) 109

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