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How Does a Mosque Ensure Transparency In Its Financial Reporting? A case study of mosques in south Sulawesi, Indonesia

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Abstrak

Kata Kunci:

Laporan Keuangan;
Management
Keuangan;
Transparansi, masjid,
Indonesia

Organisasi nirlaba ini menerima sumber daya dari sumbangan yang diberikan oleh anggota dan donatur lainnya yang tidak mengharapkan apapun dari organisasi yang bersangkutan. Jadi, Akuntabilitas serta transparansi menjadi isu yang sangat penting dalam organisasi nirlaba ini. Keuangan masjid merupakan bentuk penerapan prinsip keterbukaan dan akuntabilitas pada masyarakat, manajemen suatu entitas organisasi dalam hal ini ruang publik masjid perlu untuk melakukan pembenahan administrasi, termasuk publikasi pertanggungjawaban laporan keuangan. Sulawesi Selatan merupakan salah satu provinsi yang memiliki banyak organisasi nirlaba terkhusus masjid yang mampu mendorong pertumbuhan perekonomian. Sehingga diperlukan pengelolaan yang transparansi dan akuntabel dalam laporan keuangannya; tujuan penelitian ini yaitu untuk mengetahui bagaimana laporan keuangan masjid, bagaimana pengelolaan keuangan masjid, serta bagaimana bentuk transparansi dalam pelaporan keuangannya; Metode penelitian yang digunakan adalah metode deskriptif dengan pendekatan Kualitatif; Adapun kesimpulan penelitian ini yaitu, masjid sulawesi selatan memiliki laporan keuangan yang sederhana dimana laporan keuangan berisi laporan pemasukan, pengeluaran, serta saldo akhir. Management Keuangan, terdapat dua indikator yaitu sumber pemasukan masjid. Sumber pemasukan masjid berasal dari jamaah, donatur tetap, serta bantuan swasta dan pemerintah. Transparansi keuangan, di masjid sulawesi selatan kecuali masjid subulussalam sudah menerapkan sistem keterbukaan dimana, setiap hari jumat pengurus masjid mengumumkan saldo pemasukan, pengeluaran, serta saldo akhir serta terdapat papan pengumuman yang diganti setiap pekan.

Abstract

Keywords: Financial management;
Financial Reporting;
Transparency,
Mosque, Indonesia

This non-profit organization receives resources from donations made by members and other donors who do not expect anything from the organization concerned. So, Accountability and transparency are fundamental issues in this non-profit organization. Mosque finance is a form of applying the principles of openness and Accountability to society; the management of an organizational entity, in this case, the mosque's public space, needs to make administrative improvements, including the publication of accountability financial reports. South Sulawesi is one province with many non-profit organizations, especially mosques that can encourage economic growth. Therefore, transparent and accountable management needs in its financial reports; the purpose of this study is to find out how the mosque's financial reports, how the mosque's financial management, and what form of transparency in financial reporting; The research method used is descriptive method with a qualitative approach; The paper of this study is that the South Sulawesi mosque has simple financial reports where the financial statements contain words of income, expenses, and final balances. In Financial Management, there are two indicators, namely the source of income for the mosque. The source of the mosque's income comes from congregations, regular donors, as well as private and government assistance. For financial transparency, mosques in South Sulawesi, except for the Subulussalam mosque, have implemented an open system where the mosque administrators announce the balance of income, expenses and final credits every Friday, and a bulletin board announces every week.

INTRODUCTION

In Indonesia, the mosque is the largest place of worship of the five religions recognized by the people of Indonesia, especially in South Sulawesi. The mosque is one of the most important institutions in Islamic Ummah society and has an important role in daily life. One of the early examples of the Prophet Muhammad when he migrated from Mecca to Medina was building a mosque. Around the mosque there are universities, hospitals, hotels and other facilities that are developing around the mosque. The mosques and facilities of these institutions resulted in the Islamic civilization that historians know today (Suarni & Andayaningsi, 2018).

Mosque organizations are non-profit organizations that do business that does not seek profit but only serve the interests of the people. As a non-profit association, the mosque naturally manages funds from the government, companies and people who donate. This non-profit organization receives resources from donations made by members and other donors who do not expect anything from the organization concerned. So, Accountability and transparency are very important issues in this non-profit organization.

Mosque finance is a form of applying the principles of openness and accountability to society, the management of an organizational entity, in this case the mosque's public space, needs to make administrative improvements, including the publication of accountability financial reports. The greater the demand for the implementation of public space accountability, in this case the mosque, will enlarge financial information, this financial information serves as a basis for consideration in the decision-making process.(Yuleo Gozali, 2021).

Good financial management encourages transparency and accountability in reporting the use of funds, creating efficiency and effectiveness in organizational operations, as well as compliance with organizational policies and operational rules. Mosques as non-profit organizations should prepare financial reports consisting of statements of financial position, activity reports and cash flow reports, as well as year-end financial report notes. In essence, the financial statements will be published in a transparent manner, so that people can trust them to donate money. This condition increasingly demands management and administrators to maintain public trust in the reliability of mosque management.(Fabiana Meijon Fadul, 2019).

The development of non-profit organization financial management really needs a good basis or accounting standard. Reflection of a company's performance seen from the financial statements. If the financial reports are presented properly and completely, it can be said that the performance of a company organization is good and competent and vice versa if a company organization presents a report that is not good, then the company or organization is considered not good and competent (Nurfaisyah and Herawati 2022).

South Sulawesi is one of the provinces that has many non-profit organizations, especially mosques that are able to encourage economic growth. So that transparent and accountable management is needed in its financial reports. Based on the results of preliminary observations of researchers with informants from 43 mosques in the city of Makassar, they said that the 43 Muhammadiyah Mosques in Makassar City managed their finances by the mosque management themselves without the involvement of the

Muhammadiyah da'wah center. Based on observations in Bulukumba, Enrekang, Gowa, Bone, and Bantaeng Regencies, it can be stated that there are still many people who do not know how to manage mosque finances.

In research (Suarni et al., 2022) entitled "Should Mosques Disclose Financial Performance? (Case Study of Dato' Tiro Islamic Center, Bulukumba Indonesia)". The results of the study show that the financial records of the Dato' Tiro Islamic Center Mosque still use manual or simple methods. Mosque financial records are only carried out when cash comes in and goes out. Then cash in, out and the total cash is sent using the Mosque Microphone. The recommendation from this paper is that the government should have regulations regarding the disclosure of financial statements and fund management such as making annual reports for mosques abroad such as the Brisbane Taqwa Mosque, the Mosque Foundation in England.

Meanwhile, in Ruci Arizanda Rahayu's research (2022) concerning Transparency and Accountability of Financial Reporting at the Great Mosque of Al-Akbar Surabaya, explains that the application of transparency in the financial reports of the National Mosque of Al Akbar Surabaya is carried out by providing clear information about procedures, costs, and responsibilities. the responsibility of the Mosque Management Body, providing easy access to financial report information, preparing a complaint mechanism in the event of violations of regulations, and increasing the flow of information through cooperation with the mass media and non-governmental organizations. However, the financial reports of the Surabaya Al Akbar National Mosque have never been examined by an independent auditor which certainly reduces the accountability value of the Surabaya Al Akbar National Mosque's financial statements.

Based on this background, the researcher is interested in conducting research with the title How Does a Mosque Ensure Transparency in Its Financial Reporting? Case studies of mosques in South Sulawesi, Indonesia. To find out how financial reporting is in mosques in South Sulawesi. To find out how financial management exists at mosques in South Sulawesi, as well as to find out how transparency forms exist at mosques in South Sulawesi.

RESEARCH METHODS

The type of research used is qualitative research with a descriptive approach. The research focuses on how financial reports, financial management, and transparency of mosque financial reports exist in Indonesia, especially in Sulawesi, using 59 mosques as research objects.

The type of research conducted in this research is data collection through primary data obtained directly through interviews with mosque administrators and worshippers.

While secondary data is obtained from the mosque's financial reports that have been provided by the mosque management. Then also obtained from the internet, journals, previous research, articles, or other written sources regarding the transparency of mosque management.

The data collection method in this study started with conducting interviews, namely interviewers who asked questions and informants as resource persons who provided answers to questions. The data analysis method used was collecting important data to support this research, reducing data from the results of the interviews that had been conducted, triangulating, namely comparing the results of the interviews with the research object, and drawing conclusions on the relevant answers that had been collected

Table 1
Research Informant Data

No.	Informant Data	District/City	Informant	
			Internals	External
1	Shubulussalam Al-Khoory Mosque	Makassar city	Chairman Secretary Treasure	Jama'ah
2	Rida Mosque	Makassar city		
3	Babul Muttaqin Mosque	Makassar city		
4	Mujadahah Muhammadiyah Mosque	Makassar city		
5	Al-Ikhwani Mosque	Makassar city		
6	Rahmatullah Mosque	Makassar city		
7	Al-Fatah Mosque	Makassar city		
8	Jabal Nur Mosque	Makassar city		
9	Sitti Aisyah Mosque	Makassar city		
10	Al Fajri Mosque	Makassar city		
11	Ta'mirul Masajid Mosque	Makassar city		
12	Hizbul Wathan Mosque	Makassar city		
13	Syuhada Mosque	Makassar city		
14	Al-Furqan Mosque	Makassar city		
15	Da'watul Haq	Makassar city		
16	Nidaul Haq	Makassar city		
17	MT. Nurul Hidayah	Makassar city		
18	Darul Istiqomah	Makassar city		
19	Ar-Rahman Muhammadiyah Mosque	Makassar city		

20	Darussalam Mosque	Makassar city
21	Nur Al-Hurriyah	Makassar city
22	Rahmatullah Muhammadiyah Mosque	Makassar city
23	Umar bin Khattab	Makassar city
24	Hj Sudarmi Ismail Mosque	Makassar city
25	Masjid Al - Muhajirin cottona	Makassar city
26	Nurul Ansar Mosque	Makassar city
27	Al-Amanah Mosque	Makassar city
28	Al-Pusdamwil Mosque	Makassar city
29	Al-Munawwarah Mosque	Makassar city
30	Al-Bustan Mosque	Makassar city
31	Muhajirin Muhammadiyah Mosque	Makassar city
32	Nurul Taufiq Mosque	Makassar city
33	Dar Rahman Mosque	Makassar city
34	Nurul Wathan Mosque	Makassar city
35	Fastabiqul Khaerat Mosque	Makassar city
36	Shautul Balagh Mosque	Makassar city
37	Fajar Sadiq Mosque	Makassar city
38	Nurudda'wah Mosque	Makassar city
39	Muallimin Mosque	Makassar city
40	Mattiro Baji Mosque	Makassar city
41	Nurul Ishlah Mosque	Makassar city
42	Ta'mirul Muslimin Mosque	Makassar city
43	Al-Munawwarah Mosque	Makassar city
44	Bulukumba Grand Mosque	Bulukumba Regency
45	Bulukumba Grand Mosque	Bulukumba Regency
46	Grand Mosque	Bone
47	Jami Al-Muntaka Mosque	Bone
48	Sheikh Abdul Gani Grand Mosque (Bantaeng)	Bantaeng
49	Bantaeng Great Mosque	Bantaeng
50	Limbung Great Mosque	Gowa
51	Jami' Al-Barakah Mosque	Gowa
52	Baitur Rahim Mosque	Gowa
53	Annur Baiti Zaman Mosque	Gowa
54	Al-Maryam Mosque	Gowa
55	Al-Matswa Mosque	Gowa
56	Nurannasr Limbung Mosque	Gowa
57	Enrekang Great Mosque	Enrekang
58	Muhammadiyah Takwa Mosque	Enrekang

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RESULTS AND DISCUSSION

Financial statements

Financial reports are a very important thing in the organization, because the existence of financial reports is proof of the accountability of the organizational elements involved. The financial reports produced in this study are,

Table 2
Jami Al-Muntaka Mosque financial report March 2023 financial report

NO	Description	Reception	expenditures	balance
	balance	1,987,000.00		
1	Friday infaq	2,092,000.00		
2	Friday market spreads	60,000.00		
3	Infaq ramadan night	2,521,000.00		
4	Friday preacher transparency		200,000.00	
5	Buy a microphone 1 unit		350,000.00	
6	Pay debt installments at the light beautiful building shop		3,000,000.00	
	amount	6,660,000.00	3,350,000.00	3,110,000.00

Table 3
The Financial Book of the Bulukumba Grand Mosque for April 2023

No.	Receipt and Expenditure Description	Reception (RP)	Expenditure (RP)	balance (RP)
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1.	Beginning Balance			21,753,000
2.	Weekly Income	11,257,000		
3.	Pay Equipment		335,000	
4.	Pay Electricity		453,000	
amount				32,222,000

Table 4:

**Sheikh Abdul Gani Grand Mosque
Friday, March 10, 2023
(weekly financial reports)**

Date	Description	Reception (IDR)	Expenditure (IDR)	Balance (IDR)
	Cash Balance Friday, March 03, 2023	42,888,100		42,888,100
03-Mar	Charity Box Friday March 03, 2023	5,780,000		48,668,100
03-Mar	2 Envelopes	900,000		49,568,100
03-Mar	Daily Piggy Bank 04 February-February 2022	357,000		49,925,100
10-Mar	Accept Donations From Permanent Donors in March	1,700,000		51,625,100
03-Mar	Friday Routine Fee		350,000	51,275,100
03-Mar	Iftar Monday Thursday		150,000	51,125,100
03-Mar	Morning Recitation 2×		580,000	50,545,100
03-Mar	Dishwashing Wage Services for the Month of February		100,000	50,445,100
04-Mar	Guest Service Fee		750,000	49,695,100
05-Mar	Buy 9 18 W Milk Light Balloons @40,000		360,000	49,335,100
Amount		8,737,000	2,290,000	49,335,100

Tabel 5

**Sheikh Abdul Gani Grand Mosque
Friday, March 17, 2023**

Date	Description	Reception (IDR)	Expenditure (IDR)	Balance (IDR)
	Friday cash	49,335,100		49,335,100

	balance, March 10, 2023			
10-Mar	Charity box March 10, 2023	4,860,000		54,195,100
10-Mar	1 envelope	500,000		54,695,100
10-Mar	Daily Piggy Bank 03 March-09 March 2023	493,000		55,188,100
10-Mar	Accept donations from regular donors	800,000		55,988,100
05-Mar	Morning recitation 2x		500,000	55,488,100
07-Mar	Management meeting expenses		250,000	55,238,100
09-Mar	Purchase a light bulb and outside fitting		510,000	54,728,100
10-Mar	Friday routine		450,000	54,278,100
10-Mar	Iftar Monday Thursday		150,000	54.128.100
Amount		6,653,000	1,860,000	54.128.100

**Tabel 6: Bantaeng Great Mosque
Friday, March 10, 2023**

	Description	(IDR)	(IDR)
A	Salso cash S/D last Friday		32,222,042
B	Donations / Infaq :		
	1. Last Friday's piggy bank	1,572,000	
	2. Permanent donors	200,000	
	3. Permanent donors	100,000	
	4. Donations. Sulhafid	350,000	
	5. anonymous donations	50,000	
		2,272,000	34,494,042
C	Shopping/Expenses		

	1. Friday fixed fee + prayer priest	450,000	
	2. Buy a toilet cleaning tool	115,000	
		565,000	33,929,042
	Balance		33,929,042

**Tabel 7: Bantaeng Great Mosque
Friday, March 17, 2023**

	Description	(IDR)	(IDR)
A	Cash Balance S/D Last Friday		33,929,042
B	Contributions / Infaq :		
	1. Fill Last Friday's Piggy Bank	2,815,000	
	2. Contribution of Drs. Azikin	300,000	
	3. Permanent Donor	100,000	
	4. Permanent Donor	100,000	
	5. Permanent Donor	50,000	
	6. Contribution of Amir A	600,000	
	7. Permanent Donor (2 months)	100,000	
	8. Permanent Donor (2 months)	200,000	
		4,265,000	38,194,042
C	Shopping/Expenditure :		
	1. Fixed Cost of Friday Event + Imam Prayer	450,000	
	2. Buy an Amp Cabinet Slop	30,000	
	3. Add Broken Lights	1,835,000	
	for 1 Bal of Cable + 20m	2,450,000	
	5. 5 BH Spools	400,000	
	6. 5 BH 1 Sulation	31,000	
	7.1WD 40	60,000	
		5,256,000	32,938,042
	Balance		32,938,042

Based on the results of interviews conducted by researchers with informants, it can be concluded that there are mosque financial reports as shown in the table above. Where the financial reports used for the 59 mosques are still simple, namely there are reports of income, expenses, and the final balance of the financial statements.

Mosque Financial Management

Based on the results of interviews conducted by researchers related to the financial management of mosques in South Sulawesi, they have an organizational structure and their respective duties in carrying out the existing management system in the mosque. So that in the financial management of the mosque. Researchers gave several questions both internally and externally related to mosque financial management in 59 mosques in South Sulawesi. Among them namely,

Sources of Mosque Income

Based on the results of interviews that were conducted with the administrators of 59 mosques, it can be concluded that the sources of income for the mosques are regular donors and congregation charity boxes. As for private and government assistance. The 59 mosques stated that private and government assistance had not been evenly distributed, because the government was still providing assistance in rotation from one mosque to another.

The following is one of the results of the researcher's interview with the informant with the initials AT,

"Our mosque's source of income comes from the congregation. There are regular donors in this mosque. As for the issue of private assistance, there has only been one time, the government has also existed but well it's only once a year and even then if the government remembers this mosque again."

Mosque expenses

Based on the results of interviews conducted by the researchers together with the mosque management, it can be concluded that the mosque spends funds to pay for the operational costs of the mosque, such as intensive cleaning, routine fees per Friday, helping the community around the mosque if there are difficulties with the system of giving infaq boxes on the same day, or take cash from the mosque and use it to repair the mosque. Regarding assistance for business actors, the 59 mosques stated that there had been no specific assistance from mosques for business actors.

The following is one of the results of the researcher's interview with the informant with the initials S related to mosque expenses,

"As for the issue of spending, of course it's for the cleanliness of the mosque, the salary of the priest, intensively on Friday during the Friday lecture. If it's a matter of helping those who need it, we'll announce it at the mosque on the same day. If there is no assistance for business actors, because mosques also need help, I think.

Mosque Financial Transparency

Mosque organizations must always be open to the public. All management activities including finance must be easily accessible to interested parties. Information must be conveyed honestly, completely, thoroughly. When submitting, it must be fair to all parties who need information. It can be concluded that in Islam, transparency means honesty. When conveying information, mosque management must be honest and nothing is hidden from the public and donors (Amalia & Widiastuti, 2019)

Based on the results of interviews with external and internal informants, it can be concluded that most of the mosques in South Sulawesi have implemented a transparency system

where all income, expenses, final balances of the mosque are announced every Friday before Friday prayers and most mosques in South Sulawesi have an updated bulletin board. every week. However, one of the mosques in South Sulawesi, namely the Subulussalm mosque, did not announce to the congregation related to financial management because the mosque is a campus-owned mosque where all financial management comes from the campus so that according to the informant, the financial announcement of the mosque is not very important and based on fiqh principle.

CONCLUSION

Based on the research results, it can be concluded that The South Sulawesi Mosque has a simple financial report where the financial report contains reports of income, expenses, and the final balance.

Financial Management, there are two indicators, namely the source of income for the mosque. The source of the mosque's income comes from congregations, regular donors, as well as private and government assistance.

Financial transparency, mosques in South Sulawesi, except for the Subulussalam mosque, have implemented an open system where every Friday the mosque administrators announce the balance of income, expenses and final balances and there is a bulletin board that is replaced every week.

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