



ACCOUNTABILITY AND TRANSPARENCY OF THE FINANCIAL REPORTS OF THE GAMPING GRAND MOSQUE

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Abstract: Mosques are also places to carry out various righteous charitable activities, such as serving as venues for deliberation, weddings, and seeking solutions to problems occurring within the community, and so on. Mosques can be likened to spiritual pools that cleanse all forms of sin, impurity, and traces of negligence of a servant. The Gamping Grand Mosque is under the management of the Muhammadiyah Branch of Gamping. The management and the Mosque Prosperity Council of the Gamping Grand Mosque have the desire to have comprehensive financial reports covering all activities along with explanations of financial sources. Although they have had financial reports so far, these are limited to cash balance reports and are not yet based on financial accounting standards. The purpose of implementing ISAK No. 35 is so that the management of funds originating from the community can achieve transparency and accountability in the financial reporting of the Gamping Grand Mosque. Transparency means that financial management is carried out by being disclosed to stakeholders, while accountability refers to the responsibility of financial management to stakeholders by the mosque's financial managers. At the Gamping Grand Mosque, this is pursued by conducting training on the preparation of financial reports based on ISAK No. 35, which is directly beneficial for its financial management. The aim is to provide understanding and techniques on how to prepare financial reports for the Gamping Grand Mosque that are easy to implement and comprehend, delivered through training followed by assistance in preparing mosque financial reports based on ISAK No. 35. Thus, participants from the Gamping Grand Mosque will be able to independently prepare financial reports in the form of a Balance Sheet and a Comprehensive Financial Statement



INTRODUCTION

Mosques can provide sufficient needs because they serve as a place for public gatherings for all members of society (Mustari & Jasmi, 2008). If we trace history, when the Prophet arrived in Medina during his migration, he did not build a palace or a fortress, but the first thing he built was a mosque (Gazalba, 1983). The income received by mosques from infaq, zakat, and shodaqoh is used for mosque activities. In practice, managing these funds requires a well-organized and accountable recording system to prevent misuse of funds, recording errors, or cash leakage that could damage the congregation's trust in mosque administrators (Wijoyo, 2020).

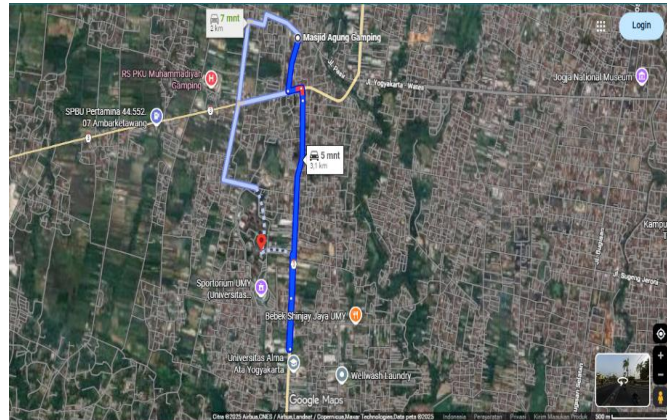
To increase public trust, it is necessary to prepare financial reporting, where financial reporting is the process of documenting and communicating financial activities and performance over a certain period (IAI, 2019; Munawir, 2014; Revsine et al., 2021). According to (Harahap, 2018; IAI, 2011; Kasmir, 2019; Syam and Latifah, 2022), the objective of financial statements is to provide information regarding assets, liabilities, equity, income, expenses, changes in assets, liabilities, and equity, as well as the development of an entity's operations. Good financial statements are those that are complete, accurate, and realistic, and must also be transparent and accountable (Hermanto et al., 2021).

The funds managed by the Gamping Grand Mosque come from the community, and its financial management falls under the nonprofit category (Korompis, 2014). According to Helen (2017) and Tinungki and Pusung (2014), nonprofit organizations differ from business organizations in how they obtain the resources needed to carry out their operational activities. The resources received by mosques from donors do not have the purpose of providing any return for what has been given by the funding sources (Djailani & Rondonuwu, 2022; Lating, 2014).

Financial statements for mosques based on ISAK 35 (IAI, 2018) state that non-profit-oriented entities, such as foundations, hospitals, universities, and places of worship, must use this standard, referring to financial reports that include: Statement of financial position, Statement of comprehensive income, Statement of changes in net assets, Statement of cash flows, and Notes to the financial statements (Diviana et al., 2020).

METHODOLOGY

The address of the Great Mosque of Gamping is at Jl. Gamping Tengah No.180, RT.001/RW.015, Ambarketawang, Gamping District, Sleman Regency, Special Region of Yogyakarta 55294



Gambar 1

The main problem in financial management of the Gamping Grand Mosque is that the mosque's financial reporting is still weak in its implementation. Many mosque administrators are unable to prepare financial reports in accordance with ISAK 35 standards. The Gamping Grand Mosque is a non-profit organization with specific objectives that are not aimed at profit or personal wealth, as the mosque's funds come from community donations, zakat, infaq, shadaqah, and waqf. Therefore, adequate accountable and transparent financial management is highly necessary so that the mosque's finances can be properly accounted for, making it essential to present financial reports that ensure responsibility in managing funds from the community.

Strategic steps are taken in order to be able to prepare financial statements that comply with ISAK 35 standards, namely;

1. Training on preparing Financial Statements based on ISAK 35

Training is a planned process to improve the knowledge, skills, attitudes, and competencies of individuals in carrying out certain tasks, in order to achieve more effective and efficient performance, with the aim of introducing techniques for preparing financial reports and assisting in the preparation of mosque financial reports so that there is sustainability in financial reporting. Financial Reports in accordance with ISAK 35 are as follows: a) Statement of Financial Position b) Statement of Comprehensive Income c) Statement of Changes in Net Assets d) Statement of Cash Flows. The trainer's duties are to plan, deliver material, and evaluate the knowledge and skills of participants. In this case, the trainer acts as a facilitator who guides takmir and DKM participants in preparing the financial reports of Masjid Agung Gamping.

2. Assistance in the Preparation of Financial Statements

Accompaniment is a process of a helping encounter between the companion and the person being accompanied. The encounter aims to help the person being accompanied to fully and wholly experience their existence and their experiences, so that they can use the available resources to change, grow, and function fully in physical, mental, spiritual, and social aspects.

3. Data Processing Techniques

The mosque management (takmir), assisted by students, conducts an identification of assets belonging to the mosque, both in the form of current assets such as cash and cash equivalents sourced from donations (infak), zakat mal, and alms (shodaqoh), as well as inventories used in operational activities sourced from the takmir cash and bank cash. Then,



they identify fixed assets sourced from expenditures of takmir cash or bank cash, as well as those originating from waqf. After all fixed assets are collected based on their types and quantities, they will be compiled into an Excel table. Based on information and explanations from the mosque management and several sources, a valuation of fixed assets will be carried out in rupiah by multiplying the quantity by the initial acquisition cost. After the fixed assets are identified and valued and the financial statements are prepared, they will be printed and posted on the announcement board periodically.

4. Finding/Results

Masjid Agung Gamping is a non-profit organization that has specific objectives not aimed at profit, because the mosque's funds come from community donations, zakat, infaq, sadaqah, and waqf which are used for the welfare of the people. The main problem in the financial management of Masjid Agung Gamping is that it does not yet have financial reports in accordance with ISAK 35, so accountable and transparent financial management is needed so that the mosque's finances can be properly accounted for. Therefore, the presentation of financial statements is required to ensure responsibility in managing funds from the community.



Gambar 2

CONCLUSION

The purpose of the Gamping Grand Mosque is not aimed at personal profit or wealth, as the mosque's funds come from community donations, zakat, infaq, shadaqah, and waqf. Therefore, adequate accountable and transparent financial management is highly necessary.



The financial management of the Gamping Grand Mosque needs to have financial reports in accordance with ISAK 35.

So far, the Gamping Grand Mosque already has cash-based financial reports, which only record cash inflows and cash outflows, with the difference being the cash balance reported in each activity. Therefore, training and assistance are needed so that financial reports can be prepared in accordance with financial accounting standards that meet the principles of accountability and transparency.

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