

Transparency of mosque financial reporting of ISAK 35 implementation on the Jami' Al-Umary Mosque in Kelayu, East Lombok

Himmatul Fitri

Magister of Accounting, Faculty of Economic and Business, Mataram University

*Corresponding author: fitrihimmatul3@gmail.com

Abstract

The purpose of this study was to determine the transparency of recording and financial carried out at the Jami' Al-Umary Mosque in Kelayu. The study also to determine the conformity of the financial statements prepared by Jami' Al-Umary Mosque Kelayu with ISAK 35. The data analysis technique in this study was qualitative data analysis with an interactive model. Based on the result of the study, it can be concluded that the financial reporting at the Jami' Al-Umary Mosque Kelayu is carried out by simple recording based on the understanding of financial managers, transparency of the recording and financial carried out at the Jami' Al-Umary Mosque in Kelayu in a social media mosque's, announced every Friday on the mosque notice board, therefore all congregations can access it. The application of ISAK 35 at the Mosque has also not been implementation in accordance with the accounting principles that should apply to non-profit organization.

Keywords: ISAK 35, Mosque, Transparaency, Financial Statements.

INTRODUCTION

Financial reports for non-profit oriented entities are considered highly important, so it is necessary to have standard rules governing it preparation of financial reports for non-profit oriented entities. Therefore In 1997 the Indonesian Association of Accountants issued PSAK regarding non-profit organization namely PSAK (Statement of Financial Accounting Standards) No. 45 which is effective starting after January 1 2012. This rule then used as the basis for financial reporting for the organization non-profit. The main objective of preparing the financial statements of non-profit entities is to provide information regarding financial position, financial performance and the entity's cash flows are beneficial to the majority of users financial reports in making economic decisions (Diviana et al., 2020). Apart from that, preparing financial reports also has the aim of creating transparency and accountability in a non-profit entity.

Generally financial accountability in non-profit organizations must comply with generally accepted rules regarding non-profit organizations. However, in reality, the financial accountability of non-organizations Profit does not always take the form of a complete financial report that is in accordance with the applicable accounting standard is ISAK No.35, but only make records in the form of reporting cash outflows and cash inflows which is then reported to the general public or donaturs once a month or once a week, for example a report financial accountability at the mosque.

Cases of misappropriation of mosque donation funds that occurred Recently this has become the reason why reporting is required and accountability for the funds that have been obtained. End of 2018 then the case of embezzlement of mosque donation funds was carried out by one of them a Village Head in Semarang Regency, in an embezzlement case the mosque's donation amounted to IDR 34.5 million (UnggaranNews, 2018). Case something similar also happened in West Nusa Tenggara (NTB), corruption in aid funds reconstruction of the mosque after the 2019 Lombok earthquake carried out by Head of Subdivision (Kasubbag) Ortala and Civil Service Regional Office of the Ministry of Religion NTB (Tim Detik, 2019).

The main target of making financial reports for mosque organizations is to present financial information to resource providers (donatur), apart from that, the mosque's financial report is also prepared as a form financial transparency between resource providers, namely donatur with the mosque management who will then provide benefits to both of them, one of the benefits is the presence of reports donatur can find out where the funds are going to the mosque finances.

Previous research conducted by (Mangkona & Walaundouw, 2015) regarding "Application of PSAK No. 45 concerning Financial Reporting of Non-Profit Organizations at the Nurul Huda Kawangkoan Mosque", stated that the Nurul Huda Kawangkoan mosque showed financial reports that were not appropriate based on the format of non-profit organization financial reports in PSAK No. 45, the existing report is only a cash receipts and disbursements report that is in accordance with understanding mosque administrator. This research is supported by research conducted (Marlinah & Ibrahim, 2018; Marsdenia, 2015; Rahayu & Halim, 2019) . Based on previous research and existing phenomena has been described above, it can be concluded that the financial statements non-profit oriented entities are very important as a form responsibility of the organization itself.

Sharia Enterprise Theory is a refinement of the theory underlying previous enterprise theory. Underlying axioms. The establishment of the concept of Sharia Enterprise Theory is Allah SWT as the main source of trust and resources owned by stakeholders. Source This power is attached to a responsibility in the use, manner and goals set by the trustor. Sharia Enterprise Theory produces the concept of internal accountability an organization that is manifested in the form of a report accountability. Accountability report by placing the principle of balance and justice based on divine morality (Mulawarman, 2009). The accountability report in it is very important for an organization to demonstrate accountability and transparency of the organization itself.

Financial statements can qualify as forms effective accountability in providing information relevant, if the financial statements are in accordance with accounting standards applicable. There is a need for accounting standards that must be guided by in presenting financial reports. These accounting standards are stated in the published Statement of Financial Accounting Standards (PSAK). by the authorized institution, namely the Financial Accounting Standards Board (DSAK) by the Indonesian Accountants Association (IAI). The purpose of issuing Financial Accounting Standards is to establish the basis for presenting financial statements for purposes general, hereinafter referred to as "financial reports" in order to obtain compared (Suhendar, 2020). Available financial reports compare, the meaning here is that it can be compared with the report company finances for the previous period as well as reports other company finances.

The presentation of financial reports for non-profit oriented entities is prepared taking into account the requirements for presenting financial statements and minimum requirements for the content of financial reports, the structure of financial reports has been regulated in PSAK 1: Presentation of Financial Statements paragraph 05 (Exposure Draft ISAK 35, 2018). Non-profit oriented entities can create adjustments to the descriptions used for certain posts. Entity non-profit oriented may adapt the description used above the financial report itself.

Interpretation of Financial Accounting Standards (ISAK) 35 is completed with an illustrative example called "Comprehensive Income" to show the amount of surplus and other comprehensive income. Apart from comprehensive income, ISAK 35 also includes illustrative examples which are not part of DE ISAK 35, namely: (1) Position Report Finance; (2) Comprehensive Income Report; (3) Change Report Net Assets; (4) Cash Flow Statement; and (5) Notes to Financial Reports (DE ISAK 35, 2018).

RESEARCH METHODS

The research method used in this research is a descriptive method with a qualitative approach. Data collection in this research was carried out using interviews and observation. The informants in this research are people who meet certain criteria, namely those who understand history and processes financial recording and reporting at the Jami' Al-Umary Kelayu mosque, where the informant in this

research is: the mosque treasurer Jami' Al-Umary Kelayu is responsible for managing the mosque's finances and understands the history of the Jami' Al Umary Kelayu Mosque.

To determine the validity of the data, techniques are needed validity check. In order for the data obtained from the research site and the informants to be valid, this research used data validity checking techniques using triangulation techniques with methods and triangulation techniques with sources. Based on the data validity checking method, then researchers can do this as ask a variety aof questions, check it with the data source and data collection method different, and utilize the data validity checking method, namely triangulation so that data trustworthiness checks can be chehked.

The data analysis model in this research uses a model Miles and Huberman analysis or interactive models. Miles & Huberman (1984) stated that data analysis activities in data analysis Qualitative is carried out interactively and continues continuously until complete, so the data is saturated.

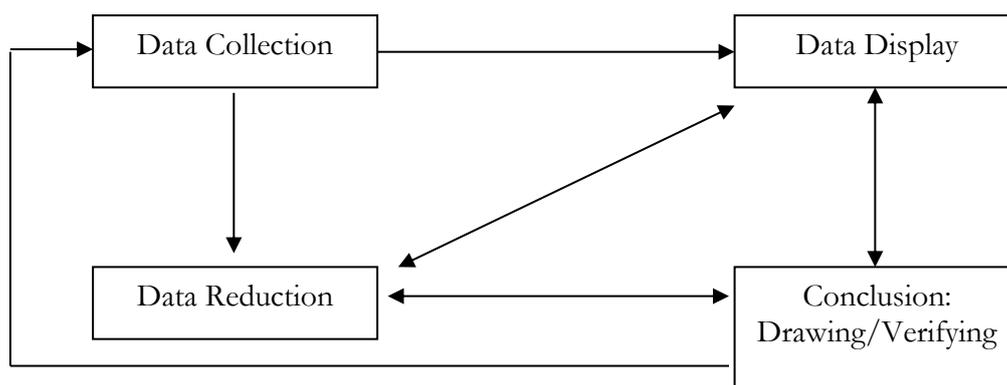


Figure 1. Interactive Model Data Analysis
 Source: Sugiyono, 2018:134

RESULTS AND DISCUSSIONS

The results of the researcher's interviews with the internal management of the Jami' Al-Umary Kelayu Mosque regarding the process of recording, reporting and presenting the mosque's finances showed that the Jami' Al-Umary Kelayu Mosque had not implemented ISAK No.35 in its financial presentation and reporting. The financial recording process carried out by the management of the Jami' Al-Umary Kelayu mosque uses simple records that are understood by the mosque management, namely in the form of a cash in and cash out record book.

The recording process was carried out at the Jami' Al-Umary Kelayu Mosque by recording every incoming or outgoing transaction that is recorded manually first by the treasurer, then entered into in Microsoft Excel once a month directly by the treasurer with format, date, description, receipt and cash disbursement. Once done recording for one month and then recapping at the end of each month with add up all income and add up all expenses. After that, the balance at the end of the previous month is added to the income then deducted by the current month's expenses.

Jami' Al-Umary Mosque Kelayu carry out financial records using the cash basic method Transactions are recorded when cash is received or when cash is paid out. Cash recording is also carried out using a single entry recording system, apart from The Al-Umary Kelayu Jami' Mosque does not make financial reports, However, the mosque management only makes notes in the form of an entry cash book and recorded cash outflows are very modest. Meanwhile reporting Mosque finances are carried out once a week, namely on Friday and once a week it is uploaded on the mosque's social media, namely Jmi' Al-Umary Kelayu Mosque at social media.

Information the finances of the Jami' Al-Umary Kelayu Mosque can be accessed by everyone via offline and online. Financial information is carried out offline through an announcement from the funnel officer before Friday prayers begin, read the total donations, income and expenses for the week, while online information can be accessed on the mosque's Facebook account Jami' Al-Umary Kelayu, income information was uploaded to this account and total cash. Apart from that, mosque financial information is accessed in the media social financial information is also carried on board information in front of the

mosque entrance for all purposes. The congregation can find out this financial information. If done in Friday only, this information is only known to the congregation at that time that's just Friday. Therefore, so that everyone can know, the information would also be good to stick to the financial information is on the notice board in the mosque.

Disclosure of financial statements at the jami 'al-umary mosque in Kelayu is still very simple, the recording is based on the understanding of the mosque management. the description of the recording made by the mosque management is also very simple, which consists of information, income, expenses and the final balance. The following is a form of transparent financial report submitted by the jami 'al-umary kelayu mosque

URAIAN	MASUK	KELUAR	SISA
Saldo kas bulan Februari 2020	931.749.139		931.749.139
Bank tabungan di Bank NTB Syariah		50.000.000	881.749.139
Terima dana bagi hasil dari Bank NTB Syariah	1.092.782		882.841.921
Terima tabungan dari Bank NTB Syariah	50.000.000		932.841.921
Terima sewa sawah Masjid Ancak-Ancak	16.000.000		948.841.921
Bayar insentif petugas Masjid		14.780.000	934.061.921
Bayar bahan bangunan		13.744.000	920.317.921
Bayar rekening listrik		766.320	919.551.601
Terima dari Majelis Yasinan malam Jumat	1.310.000		920.861.601
Terima dari keluarga yang akad nikah	150.000		921.011.601
Bayar ongkos tukang		5.866.000	915.145.601
Bayar servis mobil Ambulance		1.000.000	914.145.601
Bayar biaya rapat pengurus		490.000	913.655.601
Terima isi kotak amal hari Jumat	3.550.000		917.205.601
Terima dari hamba Allah	200.000		917.405.601
Terima bayar sewa sawah Masjid Ancak-ancak	3.965.000		921.370.601
Terima dari Majelis Yasinan malam Jumat	1.895.000		923.265.601
Terima dari petugas corong Masjid	100.000		923.365.601
Terima jasa mobil Ambulance	300.000		923.665.601
Terima dari Inaq Rohaini Kokok Lauk 1	200.000		923.865.601
Bayar bahan bangunan		17.867.000	905.998.601
Bayar ongkos tukang		6.308.000	899.690.601
Bayar bahan instalasi listrik Musholla		6.500.000	893.190.601
Bayar BBM mobil Ambulance		100.000	893.090.601
Bayar bahan bangunan		208.000	892.882.601

Terima isi kotak amal hari Jumat	3.500.000		896.382.601
Terima amal jariah dari hamba Allah	100.000		896.482.601
Bayar rekening air PDAM		88.000	896.394.601
Terima dari Majelis Yasinan malam Jumat	1.510.000		897.904.601
Terima dari Muslimat Masjid Al-Umary	200.000		898.104.601
Bayar bahan bangunan		6.143.000	891.961.601
Bayar ongkos tukang dan laden		6.108.000	885.853.601
Bayar Mic meja		200.000	885.653.601
Bayar internet		362.000	885.291.601
Terima dari Majelis Yasinan malam Jumat	1.221.000		886.512.601
Terima dari petugas corong Masjid	2.410.000		888.922.601
Bayar bahan bangunan		7.708.000	881.214.601
Bayar ongkos tukang dan laden		7.083.000	874.131.601
Terima tabungan dari Bank NTB Syariah	40.000.000		914.131.601
Bank tabungan di Bank NTB Syariah		40.000.000	874.131.601
Bayar baranik mustolla		22.215.000	851.916.601
Bayar bahan bangunan		10.529.000	841.387.601
Bayar alat dan bahan kebersihan		1.141.000	840.246.601
Jumlah	1.059.452.921	219.206.320	840.246.601

Figure 2. Financial Recording Report General Cash Book of Jami' Al-Umary Kelayu Mosque

LAPORAN KEUANGAN MASJID AL-UMARI KELAYU
Jum'at, 08 Januari 2021

Saldo Kas s/d Jum'at yang lalu Rp 1.135.978.956

A PENERIMAAN

1. Terima isi kotak Amal Jum'at yang lalu	Rp 3.700.000
2. Terima dari Majelis Yasinan malam Jumat	Rp 1.637.000
3. Terima jasa Mobil Ambulance	Rp
4. Terima sewa sawah Masjid orong Bagek Yam	Rp
5. Terima sewa sawah Masjid orong Dandong	Rp
6. Terima bayar sewa sawah orong Sisisk	Rp
7. Terima bayar sewa Sawah Masjid orong Ancak-ancak Barat	Rp
8. Terima amal jariah dari petugas corong	Rp 50.000
9. Terima dana bagi hasil dari Bank NTB Syariah	Rp
10. Terima bayar bekas bahan bangunan	Rp
11. Terima amal jariah dari keluarga Hj. Salmaini Kk.Lauk 1	Rp 300.000
12. Terima bayar 8 ekor sapi betina dan dana bagi hasil	Rp
13. Terima amal jariah dari Jamiluddin Persak Timur	Rp
Jumlah penerimaan dalam minggu ini	Rp 5.687.000
Jumlah saldo dan penerimaan s/d hari ini	Rp 1.141.665.956

B PENGELUARAN

1. Bayar insentif petugas Masjid	Rp 18.810.000
2. Bayar rekening listrik	Rp
3. Bayar rekening air	Rp
4. Bayar token pulsa listrik Musholla	Rp
5. Bayar alat dan bahan kebersihan	Rp
6. Bayar biaya rapat Pengurus Masjid	Rp 267.500
7. Bayar jasa internet	Rp
8. Bayar ATK dan foto copy	Rp
9. Bayar bahan bangunan	Rp
10. Bayar ongkos tukang dan laden	Rp
11. Bayar BHM mobil Ambulance	Rp
12. Bayar BHM jengset Masjid	Rp
13. Bayar laundre karpet perpustakaan	Rp 250.000
14. Bayar biaya kegiatan Ta'aruf TPQ Al-Umary	Rp 2.500.000
15. Bayar kertas HVS, foto copy, dll	Rp
16. Bayar 10 buah balon neon pilips	Rp
Jumlah pengeluaran dalam minggu ini	Rp 21.827.500
Saldo s/d hari ini	Rp 1.119.838.456

Saldo Kas terdiri dari :

1. Saldo Kas Tunai	Rp 10.616.730
2. Saldo Kas Bank	Rp 1.109.221.726
Jumlah	Rp 1.119.838.456

Ketua Umum: TGH. HUDATULLAH MUHBUDDIN ABD. AZIZ, MA
Sekretaris Umum: THOYIR ALI

Figure 3. Transparency Of Financial Reports the Jami' Al-Umary Kelayu Mosque Through Social Media

CONCLUSION

Based on the results of research and discussion regarding "Transparency of Mosque Financial Reporting of ISAK 35 Implementation on 'The Jami' Al-Umary Mosque in Kelayu, Eas Lombok" can be taken conclusion as follows: The process of recording finances at the Jami' Al-Umary Kelayu Mosque is recorded and reported based on the understanding of the mosque management, recording finance is carried out using the cash basis method where cash is recognized at when the cash was received by the treasurer of the Jami' AL-Umary Kelayu mosque, transparency of the recording and financial carried out at the Jami' Al-Umary Mosque in Kelayu in a social media mosque's, announced every Friday, on the mosque notice board, therefore all congregations can access it. Al-Umary Kelayu Jami' Mosque has not implemented ISAK No.35 concerning financial reporting of Non-Profit Oriented Entities in reporting financial problems due to lack of understanding from the management of Jami' mosque Al-Umary Kelayu.

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