

**ACCOUNTABILITY ANALYSIS AND FINANCIAL MANAGEMENT
TRANSPARENCY (STUDY CASE ON MOSQUE IN SUBDISTRICT WOLO,
REGENCY KOLAKA)****PUTRI PAULINDINI¹, ARNADI CHAIRUNNAS², NEKS TRIANI³****AFFILIATIONS**^{1,2,3} Accounting Study Program, Universitas Sembilanbelas November Kolaka, Indonesia*Corresponding Author E-mail: arnadichairunnas@gmail.com**Abstract**

A mosque is a public institution whose assets belong to the people entrusted to the management. The management (takmir) carries out its role based on public trust, so financial reports which are a form of responsibility for the mosque management are needed to provide evidence to the public. This research aims 1) To analyze financial reports in the mosque in Wolo sub-district, Kolaka district, is it in accordance with ISAK 35 2). This research is type qualitative research with approach descriptive that is to serve data with describe or describe the phenomena that occur. With the data collection method carried out with interview observation and documentation. Interview done with head mosque and treasurer on mosque subdistrict Wolo. This research shows that the implementation of accountability Financial management at the Wolo sub-district mosque is not yet accountable because there are some mosques that are not being implemented well. This is financial management, namely the financial management of the construction of the mosque at the Nurul Yaqin Mosque (Ulu Wolo sub-district, cash balances and usage have not yet been informed because the construction has not been completed. And budget Not yet adequate and accountable financial management, although very simple, financial management is strictly sharia. Meanwhile, the implementation of transparency in financial management at the Wolo sub-district mosque is not yet transparent because at the Wolo sub-district mosque: 1) mosque Not yet serve report finance Which adequate, with the provisions of ISAK 35, the Wolo sub-district mosque only presents financial reports in the form of cash in and cash out reports while the financial position report (balance sheet), comprehensive income report, cash flow, and notes on financial reports have not been presented, 2) implementation of financial management transparency in Wolo sub-district mosques, some mosques have transparent principles but are still very simple.

Keywords:

Accountability, ISAK No.35, Transparency.

INTRODUCTION**Introduction**

Interpretation of Financial Accounting Standards (ISAK) NO.35 is an accounting standard that regulates the presentation of non-profit financial reports, based on ISAK 35 that financial management accountability is very important to carry out because the source of funds comes from donors.

This research shows that the implementation of accountability in financial management at the Wolo sub-district mosque has not been accountable because there are some mosques that have not implemented it well. This is financial management, namely the financial management

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of mosque construction at the Nurul Yaqin Mosque (Ulu Wolo sub-district, cash balances or their use due to construction have not yet been informed). has not been resolved and the budget is not sufficient and other mosques are accountable for their financial management, although it is very simple, the financial management is strictly sharia. Meanwhile, the implementation of transparency in financial management at the Wolo sub-district mosque is not yet transparent because at the Wolo sub-district mosque : 1) financial reports have not been presented. adequately, with the provisions of ISAK 35, the Wolo sub-district mosque only presents financial reports in the form of cash in and cash out reports. 2) the implementation of financial management transparency in the Wolo sub-district mosque, some mosques have transparent principles but are still very simple.

The financial report was carried out by the management of this mosque in order to answer the suspicions of various parties regarding financial management. This financial reporting includes cash in and cash out financial reports. The results of the financial reporting that has been carried out by the mosque management must be published to dispel suspicions that have been felt by pilgrims and the community.

With the background problems described above, the author is interested in conducting research with the title "**Accountability and Transparency of Financial Reports at the Wolo District Mosque, Kolaka Regency**"

Research purposes

With the background description and problem formulation above, the objectives of this research are:

1. To find out whether the financial reports for mosques in Wolo District, Kolaka Regency, are in accordance with ISAK 35.
2. To determine the implementation of accountability and transparency in financial management at mosques in Wolo District , Kolaka Regency.

LITERATURE REVIEW

| No | Writer | Title | Research methods | Results |
|----|--|---|----------------------------------|---|
| 1. | Susi Haryanti and M. Elfan Kaubab (2019) | Analysis of Transparency and Accountability of Mosque Financial Reports in Wonosobo (Empirical Study of Mosques Registered with the Ministry of Religion, Wonosobo Regency in 2019) | qualitative descriptive analysis | The research results are: (a) Of the 37 mosques in Wonosobo Regency, 70% have carried out the process of recording financial reports in accordance with existing criteria or indicators. (b) Of the 37 mosques, 70% have carried out transparency practices with the local community and this transparency process mostly uses written media by utilizing existing information boards, (c) Financial reports from 37% of mosques in Wonosobo, 70% of which have carried out accountability according to criteria. Looking at this data |

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| | | | | means that the level of accountability of mosques in Wonosobo is quite high. |
| 2. | Abrar Fauzi Maulana and Ridwan (2020) | Accountability and Transparency of Mosque Financial Reporting (Empirical Study: Jami' Mosque in Banda Aceh City). | qualitative descriptive analysis | The results of the research state as follows: (a) Accountability of financial reporting at the Jami' Mosque in Banda Aceh City can be said to be still weak. This can be seen from the simplicity of the financial reports and the limited information presented. (b) From the aspect of transparency, the Jami' Mosque in Banda Aceh City has been assessed as good. This can be seen from the ease of access to mosque financial information, namely the mosque provides information by pasting financial information on the walls of the mosque and distributing it to the congregation during religious activities, apart from that, criticism and suggestions from the congregation always get the attention of the mosque takmir. |
| 3. | Khairaturra Hmi and Ridwan Ibrahim (2020) | Accountability and Transparency of Mosque Financial Management in Banda Aceh City | qualitative descriptive analysis | The results of this research indicate that in general mosques in Banda Aceh have not fully implemented transparency and accountability in their financial management. |
| 4. | Julkarnain (2018) | Accountability and transparency in improving the quality of the mosque financial management system in the city of Medan | qualitative descriptive research while the study approach is transcendental phenomenological | The research results show that the influence of accountability and transparency of financial reports on the financial management of mosques in Medan City is simultaneously significant. Thus, the conclusion is that there is an influence between accountability and transparency of financial reports on the financial management of mosques in the city of Medan |

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| 5. | Ruci Arizanda Rahayu (2022) | Transparency and accountability of financial reporting at the Great AlAkbar Mosque in Surabaya | qualitative descriptive research while the study approach is transcendental phenomenological | The results of the research show that the Al Akbar Public Mosque in Surabaya in its bookkeeping practices uses the norms as regulated in PSAK No. 45 of 2011 concerning Non-Benefits Associations. Implementation of the Al Akbar General Mosque Surabaya budget overview is carried out by providing clear data about the methodology and obligations of the Mosque Management, providing simple access to budget summary data, announcing if violations are overlooked, and expanding data development through coordinated efforts with extensive communication. moreover, non-administrative associations |
| 6. | Moh. Ahyaruddin, et al. (2019) | accountability and transparency in the financial management of mosques in the city of Pekanbaru | qualitative descriptive research | The results of the research. The consequences of the following service are still in the form of sharing logic questions and mosque bookkeeping exercises, especially in terms of creating a mosque bookkeeping data framework application. Thus, the development of additional assistance may be carried out in the creation of an online mosque bookkeeping data framework program. |

RESEARCH METHODOLOGY

a. Research Approaches and Types

With the formulation of the problem and objectives, this research can be classified as a qualitative descriptive research method. Can describe various information and data obtained for discussion and analysis as problems are raised.

b. Research Location and Research Time

1. Research sites
The location of this research is at a mosque in Wolo sub-district, Kolaka district
2. Research time
Activity was carried out within approximately one month, adjusted to the conditions and research needs

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c. Data Type

1. Primary data
2. Secondary data

d. Data source

The data sources used in this research include :

1. Head of the Wolo sub-district mosque
2. Wolo sub-district secretary
3. Wolo sub-district treasurer
4. Community figure and congregation at the Wolo sub-district mosque

e. Data collection technique

1. Observation
Observation is observation carried out in the field with self-reported responses to clear surveys so that it is a form of data collection that does not involve self-reporting or takes less time.
2. Interview.
Interviews are a source of information where informants will provide information that is processed into new knowledge for researchers. The results of the interview will be included in the theories and events being studied by the researcher, and conclusions will be drawn from the interview results
3. Documentation
Documentation is done by conducting research through the use of official documents or personal documents as a source of complete information so that it is neatly arranged and concludes a situation that is being studied.

RESULTS AND ANALYSIS

1. Wolo District Mosque Financial Report
Management of funds in the Wolo sub-district mosque is a serious concern because these funds are funds sourced from the community and government in the Wolo sub-district mosque.
2. Revenue or income and sources of mosque funds
From the results of interviews with the treasurers of the Wolo sub-district mosques, annual financial management data for each mosque in the Wolo sub-district was obtained which can be seen in the following table:

Table 4.1 report on annual fund receipts at the Wolo sub-district mosque

| No. | Mosque Name | Total Annual Income | |
|-----|-------------------------------|---------------------|--------------|
| | | 2021 (Rp) | 2022 (Rp) |
| 1. | Babul Amin, Donggala village | 20,300,000 | 22,272,000 |
| 2. | Jabal Nur, Lapao-pao village | 13,590,000 | 13,561,000 |
| 3. | Baburrahim Samaenre village | 88,312,500 | 82,072 |
| 4. | Nurul Yaqin, Ulu-Wolo Village | - | - |

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| 5. | Haqqul Yaqin Lalonggopi village | 35,000,000 | 41,779,000 |
| 6. | Al-taqwa of Kasemeto village | 8,500,000 | 10. 745,000 |
| 7. | Babul Falam, Wolo subdistrict | 923,250,000 | 2,967,484,000 |
| 8. | Babul Iman, Iwoimopuro village | 23,600,000 | 27,765,000 |
| 9. | Nurul Jihad, Lana village | 21,543,000 | 39,387,000 |

Source: Paulindini's Daughter (2023)

In the results of interviews with the Treasurer at the Mosque in Wolo sub-district, it was found that the sources of funds were:

- a) According to the treasurer of the Babul Amin mosque, Donggala village, Wolo subdistrict, the source of funds came from the community, assistance from mining companies and also village funds .
 - b) According to the treasurer of the Jabal Nur Mosque, Lapao-Pao village, Wolo subdistrict, he stated that the source of the funds came from the community, assistance from Saudi Arabia and assistance from one of the traders from Pomala.
 - c) According to the treasurer of the Babburrahim mosque, Samaendre village, Wolo subdistrict, he stated that the source of funds only came from the community.
 - d) According to the treasurer of the Nurul Yaqin mosque, Ulu-wolo sub-district, Wolo sub-district, he stated that the source of the funds came from the community and assistance from mining companies.
 - e) According to the treasurer of the Haqqul Yaqin mosque, Lalonggopi village, Wolo subdistrict, he stated that the source of the funds came from the community and mining companies.
 - f) According to the treasurer of the Al-taqwa mosque in the village of Kasemeeto, Wolo district, he stated that the source of funds comes from the community and the village fund .
 - g) According to the treasurer of the Babul Falam Raya Mosque in Wolo District, he stated that the source of funds came from the community, mining companies including: PT. CNI (H. Atto), PT. WIL (H. Tasman), PT. CENTRAL WIL
 - h) According to the treasurer of the babul iman mosque in the village of Iwoimopuro, Wolo sub-district, he stated that the source of funds comes from the community,
 - i) According to the treasurer of the Nurul Jihad mosque in the village of Lana , Wolo sub-district, he stated that the source of funds comes from the community.
3. The production of the Mosque consists of:
Results of an interview at a mosque in Wolo district:
- 1) At the Babul Amin Mosque (Donggala Village) the treasurer stated that "during the month of Ramadan, expenses for mosque maintenance such as painting activities and completing mosque equipment and other costs must be paid for the mosque."
 - 2) In Jabal Nur (lapao-pao village) the head of the mosque stated that "expenses are in the form of daily costs such as paying for electricity, purchasing mosque equipment and also expenses in the form of tools that need to be repaired."

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- 3) At the Baburrahim mosque (Samaenre village) the treasurer stated that "these expenses are in the form of weekly activities such as inviting sermon presenters, as well as birthday activities, and expenses for the month of Ramadhan".
- 4) At the Nurul Yaqin mosque (Ulu Wolo sub-district) the treasurer stated that "this year this mosque has a lot of expenses, one of which is the cost of renovating the mosque and the costs of construction equipment".
- 5) At the Haqqul Yaqin mosque (Lalonggopi village) the imam stated that "expenses are in the form of daily costs such as electricity payments, purchasing mosque equipment and also expenses in the form of equipment that must be repaired".
- 6) Al-taqwa Mosque (Ksemeeto village) treasurer stated that "expenses are in the form of renovation costs for the floor and construction of mosque walls and drainage".
- 7) The Babul Falam Mosque (Wolo sub-district) treasurer stated that "mosque expenditure is focused on mosque renovation costs such as purchasing construction equipment and labor costs".
- 8) The Babul Iman Mosque (Iwoimopuro village) treasurer stated that "expenses are in the form of costs leading up to holidays such as the holy month of Ramdhan, Eid, and other activities. The treasurer also stated that the expenses for this mosque also included renovation costs for toilets and ablution places."
- 9) Nurul Jihad Mosque (Lana Village) secretary stated that "the source of expenditure for mosque funds is renovation costs from painting to repairing fences, and costs for mosque needs such as paying for electricity and purchasing cleaning equipment."

The following is a report on expenditure on mosques in Wolo subdistrict, Kolaka district

Table 4.2 report on annual expenditure of funds at the Wolo sub-district mosque

| No. | Mosque Name | Total Annual Expenditures | | Percent Usage |
|-----|--------------------------------|---------------------------|---------------|---------------|
| | | 2021 (Rp) | 2022 (Rp) | |
| 1. | Babul Amin, Donggala village | 19,120,000 | 20,719,000 | 100% |
| 2. | Jabal Nur of Lapao-pao | 7,146,0 | 6,046,0 | 100% |
| 3. | Baburrahim of the Samaenre | 11,984,0 | 22,840,0 | 100% |
| 4. | Nurul Yaqin Kelurahan Ulu-wolo | 6,592,000 | 7,860,0 | 100% |
| 5. | Right Yaqin in Lalonggo | 31,820,0 | 37,717,0 | 100% |
| 6. | Al-taqwa of the Case | 3,700,0 | 5,940,0 | 100% |
| 7. | Babul Falam, Wolo subdistrict | 1,659,676,000 | 1,244,944,500 | 100% |

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|----|--------------------------------|------------|------------|------|
| 8. | Babul Iman, Iwoimopuro village | 8,320,000 | 11,174,000 | 100% |
| 9. | Nurul Jihad, Lana village | 21,543,000 | 39,387,000 | 100% |

At the mosque in Wolo sub-district, there is a discussion to determine the activities that will be carried out, both religious activities and mosque repair activities. The expenditure or use of funds will then be recorded and announced to the congregation as the responsibility of the mosque Takmir. Making financial reports at mosques in Wolo sub-district only takes the form of records of cash in and cash out which are carried out by the Mosque Treasurer. Then all forms of income and expenditure of funds are reviewed by the Head of the Mosque.

1. Accountability of Financial Management at the Wolo sub-district, Kolaka district mosque
Accountability is the act of being responsible for the results obtained with a specific aim, namely to manage the congregation's funds as the party who entrusts their funds to the Takmir of the mosque.

In an interview with. as General Chair of the Mosque in Wolo sub-district:

- 1) At the Babul Falam mosque (Wolo sub-district) it has been said to be accountable because it has presented financial reporting in more detail and has been informed about each Friday prayer, but during renovation the financial reporting is announced every month because at this mosque construction renovations are being carried out and they are not being carried out. Friday prayers.
- 2) The Babul Amin mosque (Donggala village) has been said to be accountable because it has presented financial reporting more simply and has been informed about each Friday prayer.
- 3) The Jabal Nur mosque (Iapao pao village) has been said to be accountable because it has presented financial reporting in a simpler way and has been informed about each Friday prayer.
- 4) The Baburrahim mosque (Samaenre village) has been said to be accountable because it has presented simpler financial reporting and has been informed about every Friday prayer.
- 5) At the Nurul Yaqin mosque (Ulu Wolo sub-district) it has not been said to be accountable because it has not been carried out enough, in this case the construction of the mosque has not been informed about the cash balance or its use because donor donations have not been sufficient.
- 6) The Haqqul Yaqin mosque (Lalonggopi village) has been said to be accountable because it has presented financial reporting more simply and has been informed about each Friday prayer.
- 7) At the Al-Taqwa mosque (Kasemeeto village) it has been said to be accountable because it has presented financial reporting in a simpler way and has been informed about each Friday prayer.
- 8) The Babul Iman mosque (Iwoimopuro village) has been said to be accountable because it has presented financial reporting in a simpler way and has been informed about each Friday prayer.
- 9) The Nurul Jihad mosque (Lana village) has been said to be accountable because it has presented simpler financial reporting and has been informed about each Friday prayer.

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From the statement above, financial management at the mosque in Wolo sub-district. On average, they state that in financial management, the person responsible for managing finances is himself as the treasurer. Thus , financial accountability is a way to represent any funding obtained by the mosque in Wolo sub-district. This aims to be a form of information disclosure which will later be handed over to the congregation so that nothing is hidden. However, on the other hand, there are mosques that cannot be said to be transparent, this happens because the mosque funds are not generally disclosed to the public or mosque congregation.

2. Transparency Analysis of Mosque Financial Management, Wolo subdistrict, Kolaka regency

Financial management is a form of financial reporting in the form of recording and accountability for the sake of creating good financial management. Transparency is the openness of information in making relevant decisions regarding an institution or company. The aim is as a form of openness of information from Takmir to the congregation, so that it continues to arise in the mosque.

In an interview with. as General Chair of the Mosque in Wolo sub-district:

- 1) The Babul Falam mosque (Wolo district) has implemented transparency in its financial management where records have been presented in detail and financial reports have been announced.
- 2) The Babul Amin mosque (Donggala village) has implemented transparency in its financial management where records are presented simply and reports have been published.
- 3) The Jabal Nur mosque (Lapao Pao village) has implemented transparency in its financial management where records are presented simply and financial reports have been announced.
- 4) The Baburrahim mosque (Samaenre village) has implemented transparency in its financial management where records are presented simply and financial reports have been announced.
- 5) The Nurul Yaqin mosque (Ulu Wolo sub-district) has not carried out transparent financial reporting because the cash balance and its use have not been informed, in this case the construction has not been completed and the budget is not sufficient.
- 6) The Haqqul Yaqin mosque (Lalonggopi village) has implemented transparency in its financial management where the records are presented simply and have announced financial reports.
- 7) The Al-Taqwa mosque (Kasemeeto village) has implemented transparency in its financial management where records are presented simply and financial reports have been announced.
- 8) The Babul Iman mosque (Iwoimopuro village) has implemented transparency in its financial management where records are presented simply and financial reports have been announced.
- 9) The Nurul Jihad mosque (Lana village) has implemented transparency in its financial management where records are presented simply and financial reports have been announced.

From the statement above, financial management at mosques in Wolo sub-district is in principle transparent and some are not yet transparent. Mosques implement very simple financial reporting, namely in the form of cash inflow and cash outflow. Even though the recording system is simple with provisions (ISAK NO.35). As a form of transparency or openness of information, the Takmir Masjid provides information related to the management of mosque funds by distributing print outs of cash in and cash out reports, apart from that there

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is also information placed on walls or boards in the mosque. This proves that Takmir Masjid has implemented the concept of transparency related to financial reporting. In this way, the transparency of mosque financial management will be better. Except for the construction of the Nurul Yaqin mosque, Ulu Wolo sub-district, it has not been published to the community because the construction has not been completed.

CONCLUSION

Based on the research results, conclusions were obtained as answers to the research problems as follows:

1. At the Wolo sub-district, Kolaka district mosque, it can be said that it has not presented adequate financial reports in accordance with the provisions of ISAK No. 35. The Wolo sub-district mosque, Kolaka district, presents financial reports in the form of cash in and cash out reports, while the financial position report (balance sheet) , comprehensive income report, cash flow report and notes to the financial reports have not been presented.
2. At the Wolo sub-district mosque, some of the implementation of financial management transparency at the Wolo sub-district mosque, Kolaka district, is considered in principle not yet transparent
3. In the Wolo sub-district mosque, some financial management accountability is not yet accountable, although it is still simple, the management is very sharia.

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