

STUDY OF MOSQUE ACCOUNTING LITERATURE IN INDONESIA

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Abstract

There has been a lot of research on mosque financial reporting until 2021. The research phenomenon leads to the formation of mosque accounting which until now does not have financial accounting standards. By using qualitative research methods, this paper attempts to describe the phenomenon of research and books that support the formation of mosque accounting from 2011 to 2021 which are contained in Google Scholer, namely as many as 34 researches and 3 books. The purpose of this research is to help researchers to direct further research in a more efficient direction so that mosque accounting standards are formed. The results showed that the themes that emerged were in the form of a study of accountability, transparency, the application of PSAK 45 and 109. There are also books with the standards of PSAK 45 and PSAK 109. The conclusion is that the use of standards which are a combination of PSAK 45 and 109.

Kata Kunci: mosque accounting, PSAK 45, PSAK 109, Accountability and Transparency

Introduction

The mosque is a place of worship for Muslims. The Ministry of Religion's mosque information system data recorded as many as 283,392 mosque buildings and 333,272 prayer rooms in Indonesia. The total number of mosques and prayer rooms is 616,664 units [1]. The mosque also has a legal entity, namely a foundation in accordance with article 1 paragraph 1 of Law Number 16 of 2001 and Law Number 28 of 2004 concerning foundations which state that a foundation is a legal entity consisting of separated assets and is intended to achieve certain goals in the community. Social, religious and humanitarian fields. [2].

With such a large number, the mosque needs to be managed properly. The manager is a mosque takmir who is a member of the Mosque Welfare Council (Indonesia). Every well-managed mosque has a DKM with its own structure. In general, the division of work is divided into three, namely the field of 'Idara (administration of mosque management), the Division of 'Imarah (activities for the prosperity of the mosque) and the Division of Ri'ayah (physical maintenance of the mosque)..

Financial management and reporting is carried out by the blood field. Financial reporting requires mosque financial accounting standards. Most of the standards used today in Indonesia have not been separated by the name of mosque accounting standards. Because until now, the accounting standards for mosques can still be accommodated by PSAK 45 or now using ISAK 35. Research continues to be carried out by researchers to develop their own mosque accounting and standards so that they can accommodate so many mosques that have been built in Indonesia.

According to Maulia [3], research on mosque accounting on Google Scholar has reached 6210 studies. The conclusion reached by Maulia is that research on mosque accounting still revolves around the same themes. Therefore, it is hoped that there will be a new breakthrough regarding mosque accounting research. To continue these researches, it is necessary to map out existing research themes and the results of scientific works on accounting for existing mosques and which mosque accounting standards have been widely used..

Literature review

The literature review includes both research literature and books that discuss mosque accounting. Mosque accounting is accounting used in mosques. The mosque has a legal body, the foundation also has a DKM appointed by the Foundation. The Foundation is a non-profit organization. Standards for financial statements of foundations are accommodated by PSAK 45. Mosques can thus also be equated with foundations, namely using PSAK 45 financial reporting standards.

Since 2011 Kurniasari [5] has conducted research to reconstruct the financial statements of existing mosques in accordance with PSAK 45. The application of PSAK 45 was also carried out by Andarsari [4], Marlinah [6-11] is still researching financial management accountability mosque. Similarly, [12-16] began researching the application of PSAK 45 and PSAK 109 as well as for zakat infak alms (ZIS) management institutions in mosques at the Anaz Mahfudz Mosque and Al Huda Lumajang Mosque. This research was conducted because mosques have the main source of income from ZIS compared to special funds from foundations, for example. Nariasih [17] conducted the same research with Andikawati as well as Azwari. Meanwhile Wahana [18] only examined the application of PSAK 109 in mosques, as well as Nurlailatul Qomar [20-21] who examined the response to the application of PSAK 109 and the results were very good.

More technical research has also been carried out, namely the preparation of cash flow reports conducted by [22]. Mosque accounting has also begun to be standardized with the compilation of several mosque accounting books that refer to PSAK 45 such as the work of Sitompul and Sahman. Meanwhile, Sulistyo compiled the mosque's accounting book based on PSAK 109. Firdaus also carried out the system design.

Research Method

This study is a descriptive study, by presenting an overview of the development of accounting research and mosque financial management. Secondary data used in this study is in the form of documents from other parties' research in the form of published journal articles and academic papers published from academic seminars or conferences. There are 36 research titles related to mosque accounting which were collected as data obtained from national and international publications online in the google scholar journal article search engine, during the years 2011-2021. Data were collected using the keyword "mosque accounting", this study used descriptive analysis. Data analysis was carried out qualitatively through the order value of the number of research themes.

Research Results and Discussion

Research and books on mosque accounting in the literature review section are then generated in accordance with the theme, namely that overall mosques have not made complete financial reports, and most of them are only simple cash reports. The theme of the first research regarding the application of PSAK 45, in fact it has been studied by 15 of the 36 existing studies, means that 42% of research seeks to examine the application of PSAK 45 in mosques. This is reasonable to do because the mosque has a legal entity under the foundation. While the foundation is a non-profit entity. Not-for-profit entities use PSAK 45 accounting standards. Books that have attempted to compile a complete mosque accounting were found to be 2 books or a portion of 6% of the total literature studied. This is different from the book that proposes the use of PSAK 109 for zakat management institutions, which only amount to 1 unit or 3% of the total literature reviewed. The construction of a mosque accounting system based on PSAK 45 was also found to be carried out by 1 research. The thinking underlying this seems to be that mosques are more likely to be viewed from the point of view of non-profit entities. But because mosques also get their source of funds from zakat infaq alms (ZIS), the researchers tried to include the ZIS factor into the study so that there were several mosques that were tried to produce financial reports that combined PSAK 45 with PSAK 109 for ZIS management entities. The combination is done by compiling a statement of financial position and activity report based on PSAK No. 45 where the net asset account is converted into a balance of funds, a report on changes in assets under management based on PSAK No. 109, and a cash flow statement and notes to financial statements based on PSAK No. 45. Percentage of research that seeks reviewed the application of PSAK 45 and PSAK 109 as many as 7 out of 36 or 19%.

The combination of PSAK 45 and PSAK can be done on the condition that financial statements based on PSAK 109 are more likely to be applied to simple mosques. Accounts contained in financial statements with PSAK 45 standards tend to be more difficult to implement and require mosque ta'mir who have good accounting skills. Financial statements based on PSAK 45 are more detailed. For the criteria for mosques that have fairly solid activities and sources of funding and disbursements of funds that are large enough and increasing every year, it is better to use PSAK 45. Other research also proves that the results of research in the form of studying cash flow generation based on PSAK 109, are actually applied to mosques -small mosques, and it was found that most of the administrators work unpaid and maybe because some of these mosques are still small, their income is only enough for mosque operations. Some expenses are sometimes paid for by the administrator personally. Research that examines the application of PSAK 109 as a whole found only 1 study or only 3% of all studies. The management's response to the implementation of PSAK 109 was also only examined by 1 study.

The theme of accounting standards that is used as the basis of research turns out that PSAK 109 is more widely used as a standard. This is likely related to easier accountability and transparency, because the accounts displayed are understood by the mosque takmir and it is not difficult to present the information to the public.

Research that examines accountability is owned by 4 studies out of 36 studies or the portion is 11%. The concept of accountability in these studies is extended to an Islamic perspective which is related to the concept of taklif (accountability). This concerns the fact that everyone is responsible for his actions or inaction in the afterlife. Public accountability consists of vertical accountability and horizontal accountability. Vertical accountability is accountability to a higher authority, while horizontal accountability is accountability to the public at large or to other institutions that do not have a superior-subordinate relationship.

Conclusions and suggestions

The conclusion that can be drawn from the description in the results and discussion section is that the research conducted is still limited to efforts to implement PSAK 45 or PSAK 109 or both. If the mosque's activities are still simple, it is better to use PSAK 109, and if it has increased, use PSAK 45 or a combination of PSAK 45 with PSAK 109 standard in it.

Because more detailed research has not been carried out, it is recommended that there be socialization on the application of PSAK 45 or ISAK 35 for now, and research on the philosophy of combining ISAK 35 with PSAK 109, because PSAK 109 regarding ZIS management institutions is more accountable and transparent in releasing management responsibilities and financial management of mosques. Research can also be done for recognition, presentation, disclosure for standards which are a combination of ISAK 35 and PSAK 109.

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