



ISSN: 0976-3031

Available Online at <http://www.recentscientific.com>

CODEN: IJRSFP (USA)

International Journal of Recent Scientific Research
Vol. 8, Issue, 11, pp. 21289-21294, November, 2017

**International Journal of
Recent Scientific
Research**

DOI: 10.24327/IJRSR

Research Article

DESIGN OF THE MANUAL AND COMPUTERIZED FINANCIAL STATEMENT OF THE JAMIK MOSQUE OF JEMBER

Agung Budi Sulistiyo., Siti Maria Wardayati., Moch. Shulthoni and Ahmad Roziq

University of Jember

DOI: <http://dx.doi.org/10.24327/ijrsr.2017.0811.1044>

ARTICLE INFO

Article History:

Received 15th August, 2017
Received in revised form 25th
September, 2017
Accepted 23rd October, 2017
Published online 28th November, 2017

Key Words:

Mosque financial statement,
transparent, accountable.

ABSTRACT

The purpose of this research is to construct a transparent and accountable financial report of mosque and to design financial report of mosque which is manual and computerization. This research takes an object in Masjid Jamik in Jember District. The research method used is a survey approach that is collaborated with constructive exploratory ala Miles and Hubberman. The results showed that the financial report of Jamik mosque in Jember Regency has not been standardized and there is no standard guidance in preparing the mosque financial report. Besides, there is no skilled man capable of preparing the mosque financial statements. This research recommends to the Indonesian Financial Accounting Standards Board to immediately prepare financial reporting standards for mosque organizations. This is expected to encourage the achievement of accountable, uniform and comparable financial statements.

Copyright © Agung Budi Sulistiyo et al, 2017, this is an open-access article distributed under the terms of the Creative Commons Attribution License, which permits unrestricted use, distribution and reproduction in any medium, provided the original work is properly cited.

INTRODUCTION

The Background of Study

Mosque is one of the public organizations that manages its own resources. The managing tasks are performed by *takmir* or the people who are voluntarily in charge of mosque management as trusted by the moslem community. The community requires *takmir* to arrange a more transparent and accountable financial statement. A good financial system will increase community trust on the mosque organization and the *takmir*. Transparency, accountability, honesty, truth, trust, and justice should be implemented in all institutional activities, both in public and private sectors. However, the religious life and the organizations of religious activities are somehow needed no direct transparency and accountability of its financial statements. According to the theory of sharia enterprise, in managing the mosque finances and activities, *takmir* is not only responsible to the public and mosque worshipers, but also to the God (Triuwono, 2006). On the other hand, public also demands transparency of information as stated by the law of public information transparency that requires *takmir* to immediately arrange the appropriate and accountable financial statement in accordance with the Islamic rules. The fact is that current financial statements of most mosques in Indonesia are not in line with the accounting standard. Therefore, many

scientific studies and practices focus on providing accounting-based financial statements for the mosque.

The financial reporting or the accounting system of the nonprofit organizations is referring to the Financial Accounting Standards Statement (PSAK) number 45 that requires accrual accounting application for nonprofit organizations. Financial management of the mosque is in the form of financial reporting or fund accounting. The community acts as the financial donor of the mosque. This research mainly focuses on the management of the financial statements of the mosque. A transparent and accountable financial statement will provide accountable and trustworthy information to the stakeholders.

According to the preliminary survey, Jamik Mosque of Jember manages many activities, not only related to the islamic ritual worship, but also the activities in managing zakat institutions, business development, and islamic education. The financial statement of the mosque is announced every Friday before the Friday prayer. However, the financial weekly report does not describe the comprehensive data of the mosque's wealth and income from the business and non-business activities (donation). Therefore, this study aims to analyze the accountability and the usefulness of the mosque financial statements for its stakeholders, as well as to provide manual and computerized financial statements to be applied by *takmir*.

*Corresponding author: **Agung Budi Sulistiyo**
University of Jember

This research uses exploratory approach. The unit of analysis is Jamik Mosque of Jember.

Research Objectives

The objectives of this research are as follows:

1. To construct transparent and accountable financial statements of the Jamik Mosque of Jember.
2. To design manual and computerized financial statements of the Jamik Mosque of Jember.

Research Implications

The implications of the research are as follows:

1. Providing more insights for the universities in developing science related to sharia accounting and nonprofit organization accounting.
2. Providing the appropriate, manual and computerized accounting-based financial statements. *Takmir* will find no difficulty in finishing the financial statements.
3. Providing a standard of mosque financial statements that can be used by the Association of Indonesian Accountants (IAI) in preparing financial reporting standards for nonprofit organizations especially mosque. This is inspired by the succeed of the Zakat Organization Forum in arranging the financial statements for the committee/administrator of zakat institution as standardized by IAI and resulting in PSAK number 109.
4. Providing empirical information for the administrator, *takmir*, and worshipers of the Jamik Mosque that will be useful in preparing the transparent, accountable, and accounting-based financial statements to be accounted to the public in order to increase the public trust.

LITERATURE REVIEW

Sharia Enterprise Theory

Referring to sharia enterprise theory, the stakeholders consist of God, human beings, and nature (Triyuwono, 2006b). God is the ultimate goal as the only purpose of human life. The second stakeholder is human which is divided into two groups: direct stakeholders and indirect stakeholders. Sharia enterprise theory balances the egoistic value with altruistic value, material value with spiritual value, and individual value with jama'ah (congregation) value. It also has a wider range of accountability than the entity theory. Accountability in sharia enterprises theory is being accountable to God, human beings, and nature (Triyuwono, 2006a: 35).

Mosque Organization

Mosque is a public institution. All of its assets is the public assets organized by the mosque management or commonly called *takmir*. *Takmir* is responsible in maintaining and managing the mosque's assets. Mosque is also a nonprofit organization aims to purely serve the people. According to Shihab (1998: 462), the functions of a mosque during the prophetic era were the followings:

1. As the worship place, mosque's main function was as the sacred place to conduct worship activities or mahdoh.

2. As the studying place, mosque was a place to learn and to teach especially about religious islamic knowledge. Learning about islam is an individual obligation or *fardhu ain* for all moslems. Currently, mosque is also conducted formal and non-formal education activities performed by its internal institutions in the form of Qur'an course, Qur'an education park, kindergarten, elementary school, and library.
3. As the place to nurture and educate its worshiper. Mosque existence was significant in educating its worshipers as more and more people come to the mosque not only to conduct religious activities, but also to gain religious islamic values.
4. As the center of islamic culture and missionary endeavor. Mosque was the heart of the moslems life, the place to share kindness to the people.
5. As the center of the moslems regeneration. Mosque was a place for the younger moslems generation to learn and to develop islamic teachings professionally. Therefore, the cadre coaching should be prepared and centered in the mosque since the very young age.
6. As the social and economic service center of the people. Mosque was a place to improve the quality of people's life with the establishment of a zakat institution that accommodates and distributes zakat, alms or *infaq* from the donors or *agniyah* to the poor people.

RESEARCH METHODOLOGY

This is a survey research with constructive qualitative-exploratory approach. It is also an action research implemented in the Jamik Mosque of Jember. The primary and secondary data are analyzed using exploratory descriptive method combined with the data triangulation method. This research is conducted in two stages. The first stage is a survey or field observation to find out the accountability problems and the usefulness of the mosque's financial statements for its stakeholders as well as to prepare financial statements manually. The second stage is designing a software for the computerized financial statements and a website for the online communication media.

The primary data are in the form of perceptions or opinions of respondents/*takmir*/ administrators/donors/experts of *fqih* (islamic jurisprudence) and sharia finance regarding the accountability, transparency, and the usefulness of mosque financial statements. Secondary data are in the form of document and the bulletin of mosque financial statements. Data collection methods are as follows:

Documentation

This method is used to explore secondary data in the form of financial data, mosque activities data, financial statement data, bulletins, magazines, and other relevant documents.

Interview

Interview is the method of collecting data by asking questions directly (one-to-one) to the respondents. The interviewees are *takmir*, worshipers of the mosque, *donors*, and the *fiqh* and sharia finance experts.

Nama Akun	2015	2016
Aset		
Aset Lancar :		
Kas dan Setara Kas		
Kas	Rp. 103.500.000	Rp. 110.853.000
Infrastruktur / sedekah Jumat	Rp. 288.210.000	Rp. 254.331.000
Sedekah	Rp. 458.000.000	Rp. 480.000.000
Sedekah	Rp. 120.086.000	Rp. 132.779.000
Yatim Piatu / Fakir Miskin	Rp. 62.730.000	Rp. 58.550.000
Total Kas dan Setara Kas	Rp. 1.032.526.000	Rp. 1.036.713.000

Cash Flow Statement

Nama Akun	Tahun 2016
Arus Kas dari Aktivitas Operasi :	
Kas dari Pendapatan Jasa	Rp. 254.331.000
Kas dari Penyumbang	Rp. 480.000.000
Kas dari Piutang Lain-lain	
Kas dari Penerimaan Lain-lain	Rp. 191.729.000
Kas yang Dibayarkan Pada (Pemberian Pinjaman) Karyawan	Rp. 4.500.000
Utang Lain-lain yang Dilunasi	
Pembayaran Beban Usaha dan Jasa	Rp. 402.000.000
Kas Neto Diterima (Digunakan) untuk Aktivitas Operasi	Rp. 1.323.560.000

Cash flow statement is a report that describes the cash inflows and outflows in a certain period. The purpose is to provide information about the receipt and disbursement of an organization's cash in a certain period. The cash flow in the financial statements of the Jamik Al Baitul Mosque is grouped based on three activities: cash flow from the operational activities, cash flow from the investment activities, and cash flow from the funding activities.

Notes of Financial Statement

The records of the financial statements in the nonprofit organizations provide information that does not available in the financial position report, activity report, and cash flow statement.

The *takmir* of Jamik Mosque of Jember can arrange financial statements that consist of financial position statement (balance sheet), activity report, cash flow statement, funds change statement, and notes of financial statement as proposed in this study. The financial statement of Jamik Mosque of Jember requires a financial accounting standard to create an appropriate financial statement. In addition, the financial statement should also be made by the person with good knowledge and capability in making accounting-based financial statements. This study has designed both manual and computerized financial statements in the form of reports of financial position (balance sheet), activity reports, cash flow statements, funds change statement, and notes of financial statement that can be used either by the *takmir* of Jamik

Mosque of Jember or by other *takmir* from other mosques. The IAI should develop financial accounting standards for the mosque institutions so that the *takmir* would have a national standardized guidance in preparing the mosque's financial statement. The mosque's accounting-based financial statements in the form of reports of financial position (balance sheet), activity reports, cash flow statements, funds change statement, and notes of financial statements designed in this study can also be used by the IAI.

CONCLUSION

The *takmir* of Jamik Mosque of Jember only made the financial statements based on the cash inflows and outflows. The financial statements did not consist of financial position statement (balance sheet), activity report, cash flow statement, funds change statement, and notes of financial statements. It is suggested that *takmir* prepare financial statements that consist of the statement of financial position (balance sheet), activity report, cash flow statement, funds change statement, and notes of financial statement as designed in this study. The financial statement of Jamik Mosque of Jember was not made according to the financial accounting standard. It was also made by the people with limited knowledge about the accounting reporting. Therefore, it is an urge to prepare the financial statements referring to the accounting standard. In addition, the financial statements should also be prepared by the people with good knowledge and capability of accounting.

IAI is required to develop specific and nationally applicable financial accounting standards for the mosque. The *takmir* could refer to those standards in preparing the financial statements of the mosque. The financial statements of the mosque in the form of reports on financial position (balance sheet), activity report, cash flow statement, funds change statement, and notes of financial statements designed in this study can be used by IAI to create financial accounting standards for the mosque institutions.

The financial accountability report of Jamik Mosque of Jember is unfortunately simply in the form of cash inflow and outflow report recorded manually in a book and bulletin boards of the mosque. Every Friday, *takmir* will announce the results of weekly transactions as recorded in the financial statements right before the Friday prayer begins. The computerized financial statements that consist of financial position report or balance sheet, activity report, cash flow statements, reports of changes in funds, and notes on financial statements as designed in this study can now be used by the *takmir* of Jamik Mosque of Jember and also by the other *takmir* from the other mosques.

References

- Chariri, A., & Ghazali, I. 2007. *Teori Akuntansi*. Badan Penerbit UNDIP. Semarang
- Freeman, R. E., 1984. *Strategic Management: A Stakeholder Approach*, Boston: Pitman Publishing
- Harahap, Sofyan Syafri. 2008. *Teori Akuntansi Syariah*
- Hery. 2011. *Teori Akuntansi*, Penerbit Kencana Prenada Media Group Cetakan ke 2.1
- Hill, Michael. 1996. *Social Policy: A Comparative Analysis*. London: Prentice Hall

- Ihsan, Mochamad. 2004. Sejarah Masjid Jamik Al Baitul Amien Jember Penerbit Yayasan Masjid Masjid Jamik Al Baitul Amien Jember
- Lilis Puspitawati dan Sri Dewi Anggadini. 2011. Sistem Informasi Akuntansi. Yogyakarta: Graha Ilmu
- Lppdsdm Bkprmi. 2000. *Pembinaan Remaja Masjid Indonesia*
- Romney, M. B. dan Steinbart, P. J. 2003. *Sistem Informasi Akuntansi Edisi 9 Buku Dua*.
- Terjemahkan Dewi Fitriyani dan Deny Arnos Kwary. 2006. Jakarta: Salemba Empat
- Salman, Kautsar Riza. 2014. Akuntansi Perbankan Syariah Berbasis PSAK Syariah. Penerbit Akademia Pertama. Jakarta.
- Sihab, Qurais.1998. Wawasan Alqur'an. Penerbit Mizan Cetakan ke 7.
- Sugiyono, 2011. Metode Penelitian Kuantitatif, Kualitatif dan R&D.
- Soemarso, S.R., 2004, Akuntansi Suatu Pengantar, Salemba Empat, Jakarta.
- Zimmermann, A. and Maennling, C. 2007. Mainstreaming Participation. Eschborn: Deutsche Gesellschaft für
- Wibisono, Yusuf. (2007) *Membedah Konsep dan Aplikasi CSR*. Gresik: Fascho Publishing,
- Wilkinson, J. W., Cerullo, M. J., Raval, V., and Wong-On-Wing, B. 2000. *Accounting Information Systems Essential Concepts and Application Fourth Edition*. New Jersey: John Willey & Sons, Inc.

How to cite this article:

Agung Budi Sulistiyo et al. 2017, Design of The Mannual And Computerized Financial Statement of The Jamik Mosque of Jember. *Int J Recent Sci Res*. 8(11), pp. 21289-21294. DOI: <http://dx.doi.org/10.24327/ijrsr.2017.0811.1044>
