

Should Mosque Disclosed The Financial Performance? (Study Cased Islamic Center Dato' Tiro, Bulukumba Indonesia)

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Abstract. The study aims to find out how Mosque disclosed the financial performance in the Islamic Center Dato' Tiro Bulukumba, South Sulawesi, Indonesia. The research used mix metod within qualitative research and quantitative which interviewed mosque administratos and Jama'ah and colleting secondary data. Data collection techniques were obtained through observation, interviews and documentation. Obtained are secondary data and primary data. The results showed that the financial recording of the Dato' Tiro Islamic Center Mosque still used manual or simple methods. Financial recording of the mosque is only done when cash comes in and out. Then cash in, out and the total cash are delivered using the Mosque's Microphone. Recommendation of this paper, the government should have regulations regarding the disclosed of financial statement and fund management such as making a annual report as Mosques at overseas such as Masjid Taqwa Brisbane, Mosque foundation in UK.

Keywords : Mosque, Financial Report, Dato' Tiro Islamic Center, South Sulawesi Indonesia

1 Introduction

Mosque is the places of worship for Muslims. Indonesia it is the fourth most population countries in the world which is a country with a Muslim majority population and the majority of the population adheres to a religion other than Islam. According to the Directorate General of Population and Civil Registration of the Ministry of Home Affairs, the total population of Indonesia in June 2021 is 272.23 million, of which 236.53 million (86.88%) are Muslims.

Bulukumba is one of the secondary districts in South Sulawesi Province, Indonesia. The district capital is located in Ujung Bulu District. According to BPS data for Bulukumba Regency in 2021, Bulukumba Regency has an area of 1,154.58 square kilometers and a population of 437,610 people. Bulukumba Regency itself consists of 10 sub-districts, 27 sub-districts, and 109 villages. In accordance with the Decree of the Director General of Islamic Community Guidance and Sharia Decree, Decree of the Director General of Islamic Community Guidance No. DJ.II/8802 of 2014 concerning Standard Guidelines for the Management of Mosques issued in February 2015, the types of mosques are: State Mosque, National Mosque, Grand Mosque, Grand Mosque, Great Mosque, Jami Mosque, Historic Mosque, and Mosque in public place. However, in Bulukumba Regency there are 3 types of mosques, namely: Jami Mosque as many as 10 types, Mosques in public places as many as 108 types, and the Great Mosque only 1 type, namely the Great Mosque of Dato' Tiro Islamic Center.

Dato' Tiro Islamic Center Grand Mosque is one of the largest mosques in Bulukumba Regency. The mosque is not only used as a place of worship, but also for religious activities or MSME activities in it and is supported by its facilities, namely the mosque can be used as a multifunctional place. The mosque building has also become a new icon for Bulukumba. This is also a testament to the spirit and enthusiasm of the Bulukumba Regency Government in carrying out development. Even this reputation beats some of the other popular tourist attractions in South Sulawesi.

The Dato' Tiro Islamic Center Mosque is always crowded with worshipers and tourists. Moreover, on Fridays and during Ramadan until Eid al-Fitr and Eid al-Adha, the congregation or tourists have more adequate mosques. Like this mosque in Ramadan or on Fridays there is usually a bazaar, and there are people selling in it, of course everyone pays taxes. Not only that, the Islamic Center Mosque also has a wedding building, many of which rent it to get married, and there are also those who sell living in the area of this mosque. Therefore, it needs to know the transparency of the management of mosque financial reports. Because mosques have the function of managing funds, there must be a reliable accounting system for accountability in terms of reporting. Therefore, this non-profit organization needs to provide more accurate information to the public in its financial reports as an accountability for funds from the community or funds from these MSMEs.

The mosque is a very important institution in everyday life where the mosque is a place for many people to mention the name of Allah (place of dhikr), a place of i'tikaf, a place of worship (prayer), a center for Islamic meetings to discuss life affairs and a life struggle. Indeed, that in the mosque, it certainly cannot be separated from financial reports because an incoming or outgoing cash will be recorded and financial reporting will be carried out. Now we can see a phenomenon that often occurs today, namely that there are still many mosques that do not manage their finances properly. Most of the people I met at these mosques only recorded

and reported money coming in and money going out. There is no recorded inventory of mosque assets, so there is no way of knowing the economic value of the mosque. In compiling financial reports is not an easy thing, let alone must comply with existing standards. For this reason, achieving good financial control requires workers who understand how to make appropriate organizational financial reports, so I will help the mosque to carry out financial statement presentation activities according to its provisions, namely in ISAK 35.

In addition, Indonesian regulation on April 11, 2019, the financial statements of non-profit-oriented entities (ISAK 35) have been approved by the Financial Accounting Standards Board of the Indonesian Institute of Accountants (DSAK IAI): presentation of the Financial Statements of Non-profit Oriented Entities which replaces PSAK 45 on financial reporting of non-profit organizations. Previously in PSAK 45 Not-For-Profit was defined as "non-profit" however DSAK IAI has changed it to "non-profit" in ISAK 35. The change from non-profit to non-profit is based on the main activity not being oriented towards profit or profit. This ISAK 35 actually does not explain the criteria for non-profit oriented entities because in the law that regulates this there are no provisions and scope for non-profit entities. In ISAK 35, the entity has been given the freedom to assess whether the entity is already operating as a non-profit entity or not. According to ISAK 35, the financial statements produced from the accounting cycle of non-profit oriented entities include: Statements of Financial Position, Statements of Comprehensive Income, Statements of Changes in Net Assets, Statements of Cash Flows, and Notes to Financial Statements. With good cash management, we can provide information to donors and other parties with an interest in the mosque's financial statements.

Therefore, the process of going in and out of money at the mosque must be reported properly and must be in accordance with ISAK 35 concerning the financial statements of non-profit organizations. Therefore, the purpose of this study is should the Mosque disclosed their financial and how Mosque analyze the financial statements of the mosque based on ISAK 35 Case Study of the Islamic Dato' Tiro Mosque.

1. Literature Review

Definition of Mosque

Mosque is one of the public organizations that manage mosque resources. The management of these resources is carried out in the mosque and carried out by Ta'mir (people who manage the mosque on the trust of the community) without getting anything or in other words they carry out these resource empowerment activities voluntarily. In addition, the mosque is also referred to as a non-profit organization but in the implementation of mosque resource management activities it is often in the spotlight, especially in the implementation of mosque financial reporting. The hope of the community is how the mosque administrator or Ta'mir is more transparent and accountable in providing financial reports. Then the implementation of a good financial system will provide the right answer to reduce public suspicion and distrust of the mosque organization and its Ta'mir. [22]. Mosque activities and management require large funds, because it is not enough to rely solely on the results of prayer and recitation activities. Mosques must have a fixed source of funds, for example developing certain businesses by taking advantage of market share. This can be done, for example, by renting a building for wedding receptions, seminars and other activities. [23].

Nonprofit Organization

A non-profit organization is an organization that has a main goal or objective to support issues or matters in attracting public attention with certain goals without paying attention to things that are looking for profit or profit. The characteristics of non-profit organizations include: non-profit oriented organizations have resources from providers who do not expect returns or economic benefits, produce goods or services with no profit goal, and have no ownership in the organization.

Basic Concepts of ISAK 35

On April 11, 2019 the Financial Accounting Board of the Indonesian Accounting Association has ratified ISAK 35 (Interpretation of Financial Accounting Standards) which regulates the presentation of financial statements of non-profit oriented entities that are effective for the financial year period starting on January 1, 2020. Where previously for non-profit organizations regulated by a statement of Financial Accounting Standard 45 (PSAK 45) revised 2017 which has now been changed to ISAK 35. PSAK 45 and ISAK 35 have differences, where the fundamental difference is the clarification of net assets, which combines permanently bound net assets and temporarily restricted net assets. become an asset with restrictions (with restrictions), therefore it will bring a better understanding and greater benefits to users of financial statements of non-profit oriented entities.

Financial Statements ISAK35: Regarding Presentation of Financial Statements of Non-Profit Organizational Entities

The main purpose of the financial statements of non-profit organizations is to provide: information relevant to the needs or interests of donors, members of the organization, creditors and others who provide resources for non-profit organizations. Based on the Statement of Accounting Standards (PSAK) No. 45 which is changed to ISAK 35, the financial statements of non-profit entities include the following elements:

1. Statement of Financial Position
2. Comprehensive Income Statement
3. Financial Statements of Changes in Net Assets
4. Cash Flow Statement
5. Notes to Financial Statements

2. Method

This research used descriptive qualitative, where this research begins by collecting and filtering all incoming information thoroughly and in detail and then described in order to obtain a clear picture. The research also focuses on the main object, namely the mosque's financial statements by interviewing mosque administrators, and mosque congregations. Hence, from this object information can be obtained regarding on Should Mosque disclosed their financial performance and analysis of Mosque Financial Statements Based on ISAK 35 at the Dato' Tiro Islamic Center Mosque.

Data analysis

1. Interview

Interview is a data collection technique to get a direct picture of the problems that occur in the object of research. The main characteristic in the interview (interview) is a conversation carried out by both parties, namely the interviewer who asks questions and the interviewee who provides answers to these questions, according to [24]. The purpose of this interview is to ask for opinions about his experience regarding the financial reports that have been carried out by the Dato' Tiro Islamic Center Mosque. Interviews will be conducted with the mosque chairman, mosque treasurer, deputy mosque treasurer, mosque secretary, and several congregants (Jama'ah).

2. Observation

Observation is a data collection method used to collect research data through observation. In addition, the research makes direct observations to the entity that is the subject of research, namely the Dato' Tiro Islamic Center Mosque and also collect data obtained directly from the research location. In this study the authors observed several things related to the financial statements of the mosque, such as the income obtained from donors, the community, and funds from certain parties who made donations.

3. Documentation

Documentation, where this research is intended to obtain data in the form of notes, transcripts, and books to obtain information related to financial statements required by the author. This research uses documentation techniques because documentation is a stable source of data, shows a fact that has been going on and is easy to obtain.

3. Results

Table 1. Differences in Financial Statements of Islamic Center Dato' Tiro Mosque and ISAK 35

Financial statements mosque Islamic Center	ISAK 35	Keterangan
Statement of Financial Position	Statement of Financial Position	Not complied on ISAK 35 rules
Comprehensive Income Statement	Comprehensive Income Statement	Not complied on ISAK 35 rules
Financial statements Net Assets	Financial statements Net Assets	Not complied on ISAK 35 rules
Cash flow statement	Cash flow statement	Not complied on ISAK 35 rules
Notes to Financial	Notes to Financial Statements	Not complied on ISAK 35 rules

Statements		
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Seeing the implementation of ISAK 35 at the Dato' Tiro Islamic Center Mosque as a simple form of finance. The mosque only makes a simple form of weekly, monthly and yearly financial reports. Therefore, it can be said that the Dato' Tiro Islamic Center Mosque still has not implemented ISAK 35. This is in accordance with the clarity of the interviews obtained from several mosque administrators, who said that the mosque administrators said they did not know and understand what ISAK 35 was when interviewed.

Dato' Tiro Islamic Center Mosque, Bulukumba regency records and reports mosque finances. The recording of financial statements at the Dato' Tiro Islamic Center Mosque is the recording of financial statements that is done simply or in other words still manual which only records cash in and out, and the financial statements are more directed to the cash flow statement.

The financial reports of the Islamic Center Dato' Tiro Mosque, Bulukumba Regency were submitted by the mosque administrators by conveying through the mosque's microphone. Which is where the mosque treasurer submits the financial report based on the records made once a week. The following is a financial report of the entry and exit of the Dato' Tiro Islamic Center Mosque, namely reports on a weekly, monthly or annual basis. First, the researcher will display the state of the weekly financial reports made by the mosque administrators, which are as follows:

Table 2. Weekly Financial Situation of Dato' Tiro Islamic Center Mosque

Cash Balance last Friday	Rp. 207,419.100
<i>Income</i>	
- Money box Donation Jum'at Tanggal 16 Juli 2021	Rp. 3,368.000
- Money box Donation Harian	Rp. 3,862.000
- Money box Donation Idul Adha 1442 H	<u>Rp. 17,604.000</u>
<i>Total Income</i>	Rp. 24,834.000
Monthly Expenses	
- Payment for electricity on June 2021	Rp. 3,920.000
- Payment for WIFI 2021	Rp. 470.000
- Operation cost for Dzikir Dan Do'a Tolak Bala Dan Penyakit Covid-19 Mulai Tanggal 9 s ^D 20 Juli 2021	Rp. 1,000.000
- Banner fee Spanduk Idul Adha	Rp. 360.000
- Pen drive 4 GB 1 unit	Rp. 75.000
- Cost for buying Baterei	Rp. 75.000
- Buy Garbage Bags	Rp. 60.000
- Buy the Fanos Balloons	Rp. 60.000
- Buy Rope and photo copy of cssignment Letter, Dhikr	Rp. 138.000
- Operational Costs for praying Eid al-Adha 1442 H/2021M	Rp. 815.000
- Consumption For (Mosque Security Officer)	Rp. 13.000
-	Rp. 5,400.000
Total Monthly Expenses	<u>Rp. 315.000</u>
<i>Total Cash Remaining Mosque 22 July 2021</i>	Rp. 11,936.000
	Rp. 220,317.000

The picture above shows the financial statements that are reported every week on Friday. It is clearly seen in the reported balance last Friday, which was Rp. 207,419,100 were then reported on next Friday, July 22, 2021. In addition, those who received donations and then totaled them with the contents of the charity box which became the total receipt of Rp. 24,834,000. Indeed, the amount of receipts plus the cash balance last Friday was Rp. 232,253,100. after that it was announced all the expenses in which the total of the expenses was Rp. 11,936,000. so the balance is reduced by expenses, the cash balance that comes in on that day, namely on July 22, 2021, reported by Rp. 220,317,100.

4. Discussion

The financial reports of the Dato' Tiro Islamic Center Mosque are carried out every week, where every day the charity box is counted and recorded through a book. And the financial reports are submitted every Friday and specifically for the daily piggy bank is submitted every day after the Isha prayer is held.

The purpose of financial statements is as a source of accurate information as a form of interest and responsibility that does not at all expect a repayment, both from creditor members and other parties who provide resources for non-profit entities. And as for what regulates financial reporting, namely ISAK 35 that non-profit organizations must and have the right to make financial reports and report to users of financial statements. however, at the Dato' Tiro Islamic Center Mosque it has not been implemented because they do not know what ISAK 35 is. Based on the Financial Position Report of the Islamic Center Dato' Tiro Mosque in July 2021, where the total assets of the mosque are Rp. 220,317,100 obtained from the current year surplus of Rp. 2307,419,000 plus the total initial cash of Rp. 12,898,000.

Dato' Tiro Islamic Center Mosque on July 22, 2021 earns Rp. 12,898,000, obtained from the donation last Friday, daily donation, Eid Adha donation, and a total expense of Rp. 11,936,000. Furthermore. as to obtain a total comprehensive income of Rp. 12,898,000. Total Comprehensive Income is an addition to the report on changes in Net Assets at the Dato' Tiro Islamic Center Mosque in 2021. Center Mosque in July 2021 is Rp. 220,317,100 and a surplus for the year Rp. 12,898,000 plus the initial balance of Net Assets of Rp. 207,419,000. The total of these net assets is an addition to the Statement of Financial Position of the Dato' Tiro Islamic Center Mosque.

In addition, there are some mosques at the oversees they are more accountable which are provided the annual report same as big companies, the example of the nonprofit organization should be disclosed the annual report. Therefore, the mosque should more transparent due to donation to society must be clear disclose.

5. Conclusion

Dato' Tiro Islamic Center Mosque in its financial management is carried out by several administrators, namely, the general chairman, secretary, treasurer, and deputy treasurer. The recording of the mosque was done manually and assisted by the Microsoft Word application. This mosque submits its financial reports directly through the mosque's microphone on Fridays and usually every day after the Isha prayer. For financial reports according to standards or ISAK 35 it has not been implemented in the mosque. This happens due to the mosque administrators do not know and understand ISAK 35 itself. Therefore, the mosque fund management until now Islamic mosques still use simple records. In general, the objective in compiling the mosque's financial statements has been achieved, although the information that has been prepared has not been detailed which is where the mosque's financial statements explain in the form of cash in, cash out, and ending balance only.

6. Recommendation

Based on the discussion about the mosque's financial statements based on ISAK 35 and discloses financial performances at the Dato' Tiro Islamic Center Mosque, there are several suggestions that are expected and given by researchers for the Dato' Tiro Islamic Center Mosque, which are (1) the mosque financial reports create a mosque website to more accountable in society and for the researchers can be easy to get the data needed. In addition, (2) Mosque attend trainings or financial reporting that are consistent and appropriate due to through management training, staff management fund will understand and learn more about how to manage finances and how to record correct financial statements. (3) Applying financial reports are in accordance with standards as financial reporting guidelines so that financial reports are easy to understand, and support mosque accountability and transparency.

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