



JURNAL AKSI

Akuntansi dan Sistem Informasi

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Analysis of Mosque Financial Management to Optimization the Role of Mosque In Advancing Communities Using Critical Ethnomethodology Studies

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ARTICLE INFO

Keywords:

Mosque,
Governance,
Critical
Ethnomethodology

Article History:

Received: September 10, 2019

Accepted: September 29, 2019

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ABSTRACT

The purpose of this study is to see the extent of mosque financial management to optimize the role of the mosque in advancing the surrounding community both in terms of religious, economic, social, and cultural. In addition, this study also aims to see the extent of the influence of the mosque in the formation of community character in the environment around the mosque. This research focuses on governance carried out by the management, including leadership and management of the resources they have in advancing economic, social, cultural life and shaping the character of a more religious society. The method used in this research is qualitative non-positivistic, using a critical ethnomethodology analysis tool. Primary data in this study were obtained through in-depth interviews and direct observation. While secondary data in the study were obtained by looking at the records held by the manager as well as other data related to the research object. The expected outcome is the identification of problems with the financial management of the existing mosque and the resolution of the problem with the aim of optimizing the role of the mosque in building and advancing the community around the main mosque in facing the modern era as it is today. In addition, the results of this study will also be an input and reference for the mosque's financial management that is independent and has an impact on the progress and prosperity of the community (both physically and mentally).

INTRODUCTION

Indonesia is a country with a majority Muslim population. As a country with a majority Muslim population, of course, Indonesia is a country that has a mosque building as a place of worship for Muslim communities. Directly or indirectly the existence of the mosque should have an impact on the lives of the people in the vicinity, this is because in addition to being a place of worship the mosque is also a meeting place for the

surrounding community, especially when there are religious activities in the mosque. Interactions that occur when carrying out religious activities should not only be limited to socially valuable interactions but also those that have educational value and even economic value (see: Baehaqi, 2017; Madyan, M et al, 2015).

Humans as social creatures certainly cannot be separated from interactions with one another, humans also often need the help of other humans, even furthermore humans cannot be released

p-ISSN: 2528-6145, e-ISSN: 2541-3198 Accredited Fifth Grade by Ministry of Research, Technology and Higher Education of The Republic of Indonesia, Decree No: 3/E/KPT/2019

Cite this as: Sugiharto, Dewi Kirowat and Vaisal Amir. (2019). Analysis of Mosque Financial Management to Optimization the Role of Mosque In Advancing Communities Using Critical Ethnomethodology Studies. JURNAL AKSI (Akuntansi dan Sistem Informasi), Vol. 4 (2). <http://doi.org/10.32486/aksi.v4i2.397>

from the natural environment and their God (see: Anshoriy CH, 2013). The mosque as a place of worship mahdah has a great opportunity to be a driver of change and social and spiritual improvement of the surrounding community, because the mosque is a meeting place for Muslim communities.

Based on data from the Mosque Information System (simas) of the Ministry of Religion of the Republic of Indonesia, data on the number of mosques and prayer rooms in Indonesia are around 529,991 units (www.simas.kemenag.go.id). This fact makes Indonesia the country with the largest number of mosques in the world (www.kompas.com). The many mosques in Indonesia can certainly be a distinct advantage for the government in building economic, social and cultural bases and strengthening the national values of society. However, unfortunately this has not been fully realized. Many mosques in Indonesia are poorly managed even some of them are like suspended animation.

During this time many mosques are only used for mahdah worship alone. Thus, the activities that exist tend to be merely religious rituals. More broadly the mosque should be used as a place for the formation of Muslims on the basis of piety, besides that the mosque should also be able to function as a means to advance the community being fostered. However, in reality mosques in various places only function as places of worship only. This makes the mosque lose its role in advancing the surrounding community.

Another problem that occurs in mosque governance is the management of mosque finances that have not been maximized and are on target. Various research results also seem to reinforce the reality of mosques in Indonesia, including research conducted by Sochimim (2015), who saw at least four problems in managing mosque funds, namely, related to budgeting, payment for services, financial reports and funds and banks still not optimal and still violates the rules of the Shari'a.

The still low role of the mosque for community advancement is compounded by the mosque management paradigm which only focuses on providing mahdah worship facilities, ultimately making mosque managers only focus on the physical construction of a good and magnificent mosque and tend to forget the physical and inner development of the community around mosque environment. So, it is not surprising that at present many mosques in Indonesia do not have an

impact on the progress of the surrounding community.

Seeing the increasingly complex life of the mosque financial management paradigm which is only focused on the physical construction of the mosque should no longer be applied. In addition, mosque financial managers must also be more creative in finding funding sources and activities so that the manager's movement in managing religious, social, and social economic activities can be reached even wider.

The mosque as the institution closest to the people certainly has a big and wide opportunity to form a better civilization. Not yet realized the optimal role of the mosque in building community civilization is certainly a shared responsibility, not only the mosque manager but also all stakeholders concerned including the government. One of the optimization of the mosque's role can be done through improving mosque management that is efficient and professional. The purpose of this study in general is to identify the mosque's financial management and explore opportunities for new financial resources that can encourage mosque independence and explore socio-economic-spiritual values in activities that have been carried out in the mosque environment. The specific purpose of this research is to optimize the role of the mosque in building a better civilization for the people around the mosque.

MATERIALS AND METHODS

According to Webster's financial dictionary is a system of money circulation, lending, investment decisions, as well as terms and conditions for charging facilities. There are at least three areas of finance studied at the university level, namely financial management, capital markets and investment. Financial management itself focuses on decisions about asset management and investment ranging from how to increase capital and maximize revenue, both for profit-oriented and non-profit organizations (Brigham and Houston, 2015: 4). A financial manager should be able to adapt to changing times, raise funds, invest and manage the organization's finances wisely, because this will affect the progress of the organization being managed. A creative and innovative financial manager will have no difficulty adapting to an increasingly changing era, certainly in accordance with applicable norms and rules (see: Van Horne and Wachowicz, 2009: 2).

Mosque management is one of the processes to manage the mosque in accordance with what is expected and agreed upon by the community.

Thus, mosque management does not only think about how to use finances, but also involves planning, organizing, staffing, coordination, directing, motivating, and controlling.) (Informant 3 and Amiruddin, 2001: 61).

Funds owned by the mosque must of course be used to prosper the mosque. The prosperity of a mosque here is not just building a physical mosque but also has an impact on society both physically and mentally. In view of accounting, funds owned by mosques are included in the category of current assets. Sources of funds obtained by the mosque are grouped into several categories, including: funds from the surrounding community, funds from philanthropists outside the environment around the mosque, companies and government agencies and even organizations and abroad.

The mosque committee or manager must have creative and innovative thinking so that the management of mosque funds can be carried out properly and optimally. In connection with the uptake of the mosque's budget, most mosque financial managers in Indonesia use mosque funds / money for the physical construction of the mosque alone. The mosque's financial management which focuses on the physical construction of the mosque in the end has little impact on the community. This can happen because aspects of social community have not been touched. Another activity that is no less important and must be carried out by mosque managers is to report all receipts and expenses that have been carried out. The report will show the accountability of mosque managers.

Paradigm is faith, paradigm is the deepest root of research beyond research questions in determining research methods to be used (see: Kamayanti, 2017: 12). The paradigm becomes the most important basis for researchers in viewing the world, reality and even science through fundamental assumptions about God, humans, reality and even the universe. Paradigm becomes the assumption that underlies intellectual structure, which is used as a foundation and development of research (see: Liliweri, 2018: 153) even the paradigm can be superior, binding, and more complete than any device for research (Kuhn, 2012: 46). So, it is necessary before conducting research, researchers determine the paradigm / perspective (worldview) that will be used. The paradigm used in this research is interpretive paradigm and critical paradigm.

The use of interpretive paradigms in this study is because the purpose of this study is to see the "hidden" reality of mosque financial management.

The interpretive paradigm in social research places more emphasis on the meaning or interpretation of a person against a symbol, that is because the purpose of research in the interpretive paradigm is to interpret (to interpret or to understand) not to explain and to predict as contained in the positivism paradigm (Triuwono, 2009 : 217).

Interpretive paradigms are also not used to deconstruct (change) conditions as they exist in the critical, postmodern, religious, spiritual or divine paradigms (see: Kamayanti, 2017: 21). Whereas the critical paradigm has the aim to revise or deconstruct (change) the existing situation (see: Djamhuri, 2011). Although there are differences between interpretive paradigms and positivist paradigms in terms of goals, both have similarities in seeing reality, that is, they only see reality as general truth and do not offer change (Kamayanti, 2016: xvii)

The reason for the use of ethnomethodology studies in this study is because in this study the main focus investigated was the daily activities / habits of management (management) of mosque finances which were reflected by mosque managers which when detailed produced 4 (four) main groups, so the use of ethnomethodology was very in accordance with the objectives this research (see: Garfinkel, 1967: viii). However, because this research also has a goal of change, namely optimizing the role of the mosque in building a better civilization for the people around the mosque, researchers need to use critical theory to see the reality. That is because the use of ethnomethodology alone cannot provide a solution to changes in existing social reality, because the interpretive paradigm in this case ethnomethodology sees existing social reality as a form of order that does not need to be intervened to be changed (Kamayanti, 2017: 21).

The use of ethnomethodology and critical theory in this study has implications for the use of qualitative research approaches. That is because qualitative research is a humanistic research model, which places humans as the main object in social or cultural events. A qualitative approach looks at social reality in various dimensions (Indriantoro and Supomo, 2002: 13). The interpretive paradigm positions the practice of giving meaning to human behavior, besides that the researcher uses a perspective that approaches experience and does not start with a priori determined concept but allows all reality to emerge from meetings in the field (Liliweri, 2018: 446). So, this research automatically falls into the category of research with a qualitative approach.

The analytical tool used in this study is critical ethnomethodology. The use of critical ethnomethodology in this study has implications for the cessation of observations on common sense knowledge of social structure but more than that, this study will look at the extent to which social structure in mosque financial management can increase financial management awareness to improve the socio-economic-spiritual well-being of all components community and increase the faith and piety of the community around the mosque to God (see: Kamayanti, 2017: 145-146).

Data collection in a study can be done through various settings, sources and methods. Based on the settings, the data in this study were collected in natural settings, which is reinforced by the type of research included in the qualitative research category (see: Chariri, 2009). Based on the source, data collection can use primary and secondary sources (Sugiyono, 2018: 137). This research is a field research that uses more primary data in its analysis, but even so researchers also use secondary data to complete and perfect the primary data that has been obtained. According to the method, primary data in this study were obtained from observations, in-depth interviews or discussions with informants. Whereas secondary data is generally in the form of evidence, notes, or historical reports that have been compiled in archives (documentary data) which are published and not published. In this study secondary data in the form of financial record data, organizational structure, and other documents related to research.

The type of data in this study is qualitative data. Qualitative data is a type of research data that is not in the form of numbers or in other words data in the form of sentences, words or images. In this study in the form of organizational historical background, organizational structure, and other data taken from organizational documents. Data collection is done through several techniques, including observation, in-depth interviews, and documentation. Ethnomethodology is a study that not only looks at the micro structure in individuals and macro structures that affect individuals, but more than that ethnomethodology studies look at daily practices that produce both types of structure or in other words ethnomethodology focus attention on members of society (Ritzer, 2015: 6-7), while critical ethnomethodology not only sees daily practice as an established structure, but also gives enlightenment about how daily practices should be.

Based on these explanations, it can be concluded that the direct involvement of

researchers in the community groups being studied becomes more value to be able to see the reality that exists in these community groups. Researchers have joined to be part of the mosque manager for approximately 6 (six years), so researchers are more or less involved and know about the financial planning and management of the Jami 'Baiturrohman Mosque. Although this can be a barrier for researchers to see reality (see: Kamayanti, 2017: 139), but these obstacles can be covered through in-depth interviews conducted with several new informants with the help of other researchers who have just jumped into the activity groups studied. On the other hand, data related to the mosque's financial management obtained from the mosque's financial managers will complete the data analysis that will be carried out.

The interpretive paradigm in this study is reflected by the use of ethnomethodology as an analysis tool while the use of critical theory in analyzing the analysis also finally shows the existence of a critical paradigm in this study. The analytical tool used in this study is critical ethnomethodology. Data analysis was carried out by the researcher since the researcher went into the field and studied the existing literature. When collecting information and data, researchers also try to understand the personality (personality), character (character), character (disposition), and habits (habits) of the informants studied. The aim is to see the interrelationship between the activities carried out by informants and their views on nature, fellow humans and God.

The main subjects in this study were the mosque's financial managers, starting from the mosque's core financial manager, the manager of the Al-Qur'an Education Park, and the manager of the Mosque Youth (Remas). To strengthen the field findings, researchers also conducted data collection on other stakeholders, namely, residents in the neighborhood around the mosque who had been directly felt from the existence of the mosque and other stakeholders included in several programs that have been determined by the mosque manager, including *arisan kurban*.

The first step taken in a critical ethnomethodology study is to conduct an indexicality analysis, at this stage the researcher looks for and understands the themes agreed upon by the Jami Mosque Baiturrahman stakeholders. The second stage, the researcher will conduct a reflexivity analysis, at this stage the researcher examines the indexicality results that have been found in the first stage. Reflexivity in a critical ethnomethodology study is an important, unflattering reflex from accounts that are

stakeholders of the Jami Mosque Baiturrahman (see: Coulon, 2008: 47).

here, and if we want to wake up, there will be those who participate." (Mr. Informant 1, 2019)

Table 1
Format of the Critical Ethnomethodology Study Working Paper

No	Indexicality	Reflexivity	Contextual Action	Common Culture
1
2

Source: Garfinkel (1967); Ritzer (2015); Kamayanti (2017); Coulon (2018),

The third stage, the researcher conducted a contextual action analysis. In this third stage the researcher explains various daily activities related to mosque financial management activities that are practical that can be recognized and reported. Based on these explanations it can be concluded that the estuary of the ethnomethodology study is the accountability derived from the indexicality action (see: Garfinkel, 1967; Kamayanti, 2017; Coulon, 2018). An important note in the study of critical ethnomethodology that researchers do is, at each stage conducted by researchers will base on Christian thinking, where one of the goals of critical thinking is to enlighten. After carrying out these three stages, the researcher will look at the common sense knowledge of social structures (common culture) that occur.

RESULTS AND DISCUSSION

In the profit-oriented organization's operations, assets are one of the important things to move the organization. Assets are a form of organizational resources that are generally in the form of money or investment (see: Prihadi, 2013: 14). Similar to profit-oriented organizations, non-profit organizations also need assets to drive the organization. Without the assets of the organization it will be difficult to carry out all its activities, as well as Jami Mosque Baiturrahman. In carrying out its activities, the Jami Mosque Baiturrahman also requires assets in the form of land and money. The land used is waqaf land from the village as umara (government), while in financial matters it is obtained from *infaq* money and *jariyah* from worshipers who worship at the Jami Mosque Baiturrahman.

There are at least 2 (two) organizational units that are under the direct auspices of the Takmer of Jami Mosque Baiturrahman namely, the Al-Qur'an Education Center (TPQ) Nurul Iman and the Youth of Mosque Al Ihya. So far, almost all organizational units and the Mosque have made *infaq* and *jariyah* the main sources of funding for the activities to be carried out. This was reinforced by the statements of the informants, one of whom was Mr. Informant 1 who said that:

"The source of the mosque's income is 90% of the *infaq* of the worshipers who are present

Explanation of Mr. Informant 1 shows that to carry out various kinds of mosque activities, the managers are very dependent on *infaq* and *jariyah* that are included in the charity box and donated directly to the manager of the Mosque, umara (the government) as one of the stakeholders also has never provided assistance funding to the Mosque. Whereas the government can encourage mosques to become organizations that foster and shape the character of society that reflects national values because the mosque can be a source of moral and spiritual weaponry of modern society (see: Rais, 1998: 65-68). However, unfortunately this has not been a particular concern for the government. On the other hand, the explanation also shows the reluctance of mosque managers to have problems with other parties in fundraising.

Since the mosque was founded in 1988 there has never been a donation from the government. (Mr. Informant 1, 2019)

When viewed in terms of expenditures made, most of the funds obtained by the Mosque are used to carry out the physical construction of the mosque. When the researchers asked the management about the reasons for the focus on the physical construction of the mosque, the committee replied:

"Yes, for development, while others are used for cleaning, and the amount is only a little, namely Rp. 80,000.00 per week. Because the construction was carried out to maintain when the Eid day the place was not wide enough and insufficient for the entire congregation ... The construction of the mosque was also carried out to accommodate TPQ students, one of them. If only in the previous TPQ, the place was not wide enough." (Mr. Informant 3, 2019)

Another reason given by the Chairman of Takmer of Mosque, who said that:

"Because the money from the mosque is from *infaq*. We must channel the *infaq* money to correct and appropriate activities." (Informant 1, 2019)

Based on the explanation from the informant it is known that the main reason the managers focus on the physical construction of the mosque is to accommodate the pilgrimage prayers which are held once a year and accommodate TPQ students, besides that in terms of *fiqh* the managers consider there is a problem if *infaq* and

jariyah funds are used for other activities besides physical development. While the mosque managers only focus on the physical construction of the mosque, at other times the managers forget to make the mosque prosperous through activities that can attract local residents to come to the mosque, because all this time the initiative to carry out *syiar* activities is the TPQ and the squeeze. Even in carrying out the physical construction of the mosque, the managers did not hesitate to go into debt. Whereas in the past the mosque was used not only to worship alone but also to develop scientific, cultural, political and social humanitarianism (see: Husain, 2013: 113-161).

"... because we also sometimes have a minus mosque funds, one example is the example of what happened yesterday when we wanted to build a canopy, we only had Rp.8,000,000.00 while it ran out of Rp51,000,000.00." (Mr. Informant 1)

At the moment the organization's largest source of funds comes from debt, in view of accounting it ultimately makes the assets (resources) of the Mosque more obtained from debts to other parties, meaning the assets owned by the Mosque are "pseudo assets". The basic accounting equation requires that the amount of resources must be the same as the source of funds (see: Warren et al (2018) Prihadi (2013)), so that when the source of funds is greater than debt, rather than capital, the resources held are those that are still bound. This in the end made the mosque's finances always a minus.

Table 2
Basic Equation of Accounting

RESOURCE	SOURCE OF FUNDS	
	ASSET	DEBTS
Cash, Land, Building, Equipment, Equipment	Debts to members and other parties, debts to building shops	<i>Infaq, jariyah, donator</i>

Source: Warren *et al* (2018), Prihadi (2013)

This will certainly lead to gaps, where on one side of the mosque looks magnificent but on the other side the mosque is still empty of worshipers, besides that the grandeur of the mosque also still leaves obligations in the form of debt. The construction of mosques should be adjusted to the needs, because the construction of mosques that are too wasteful is also prohibited by the Shari'a (see: Husain, 312-316). For researchers, the right step for mosque managers is to balance the two.

As is the case with mosque financial resources, TPQ Nurul Iman's finance is also largely obtained from *infaq* and *jariyah* from donors. However, there is a slight difference between the mosque manager and TPQ Nurul

Iman manager, namely TPQ Nurul Iman manager still has an effort to find other sources of funding, especially those from the government while the mosque manager does not try to seek funding assistance from other parties, especially umara (government) the reason is not complicated. Currently the government that has received funding assistance from the government is TPQ Nurul Iman. Assistance is obtained in the form of funding for the Holiday Allowance (THR) for religious teachers and religious teachers who teach at TPQ Nurul Iman. Funds from donors and *infaq santri* are used by managers for TPQ Nurul Iman operations and *bisarah* for teachers (*ustad*).

"All come from *infaq* students, the amount is set at Rp 10,000 per month. But it does not rule out the possibility if there are students who are less able to be allowed if they do not pay regular tuition fees every month because it is also seen from the circumstances of each student's family. And there are from donors. For *infaq*, we don't target how much we have to pay." (Informant 2, 2019)

Funding obtained from each donor is different because TPQ Nurul Iman uses the principle of sincerity so that it does not determine the minimum number of *Jariyah* given, the amount varies from IDR 5,000 to IDR 50,000. While funding obtained from the government in the form of holiday allowance (THR) is Rp. 500,000 per cleric and cleric, in which Rp. 20,000 to Rp. 30,000 is taken by the government for savings of the clerics and clerics. Based on these explanations it can be seen that the managers of TPQ have a strong desire to improve the welfare of the cleric and cleric.

"If for the holiday allowance fund, there is already a cleric / cleric and every year it must be renewed, if previously IDR 300,000 was deducted IDR 20,000 savings if now IDR 500,000 is deducted for savings if I am not mistaken IDR 20.000.00 or Rp.30,000.00." (Informant 2, 2019)

Whereas for mosque teenagers (squeeze) funding is obtained from internal contributions, regular social gathering, assistance from squeeze members who already have financial capacity, can be bounced from residents who invite for celebration and *infaq* and *Jariyah* from residents when squeezing will carry out major activities, such as prayer.

"The last Maulud I held a prayer. Although there are constraints on funds. I coordinate with the squeezed children about fundraising. So it was distributed for collection to each RT. So here there are 4 RTs in 1 RW, and thank God smoothly all residents support, which was originally the program "Baitur Rohman Bersholawat Mosque" replaced with "Pungon Bersholawat" because the funds came from the Pungon community." (Informant 2, 2019)

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So far, what triggers religious activities in Baiturrahman Mosque is TPQ and Remas, while the mosque management is more focused on the physical construction of the mosque. Activities carried out in the Mosque also classified activities that have not been well organized, because the idea to carry out activities that will be carried out when there will be an event, not an activity that was planned a year before, even though the activity is classified as routine activities. From this it can be concluded that the management of the Mosque still uses the old management model, where the managers do not make plans in advance. Such a management model actually has many shortcomings, one of which is the readiness to carry out an undercooked event which in the end sometimes causes a second deficiency namely, mutual blame and dissatisfaction with each way of management.

"Nothing, to my knowledge the mosque wants to keep on building and its financial reports are always minus. I have already proposed but there is no answer at all ... yes indeed it is more focused on development rather than making this mosque crowded with religious activities." (Informant 2, 2019)

When the informant was asked whether the mosque manager had been the initiator of the mosque's activities, the informant gave an explanation:

"Nothing, even when the prayer program yesterday blamed each other, the activity did not want to report, even though 2 months before the activity I would have reported, even *takmer* meetings sometimes were absent." (Informant 2, 2019)

The explanation shows the existence of a separate path culture but must be with the knowledge and agreement of *takmer*. Another activity that is no less important and is initiated by the community itself in order to strengthen the friendship and prosperity of the mosque is a

sacrifice social gathering activity. This shows that the surrounding community is willing to sacrifice selfishness because by sacrificing they have given part of what God has given to them for others, the sacrifice is to give to others some of what we have in order to build mutual prosperity (Rais, 1998: 137-138) .

"For the sake of community harmony, sometimes he has joined the qurban but still joined the social gathering as well." (Mr. Informant 1, 2019)

Based on this explanation it can be concluded that the sacrifice of social gathering does not only have an impact on the good name of Mosque, the mosque manager and the participants of the sacrificial gathering. But more than that, the mosque has carried out its function as an institution or organization that is not only used for worship but also has become an institution that has the role of building social community in the environment around the mosque. Other activities that also show the same thing are the activities carried out by the women of recitation every 1 Muharam that is, carrying out various services in the mosque to the care of orphans. However, unfortunately all these positive activities have not been managed well. Researchers assess the mosque manager is not open to blend into one and organize all activities together.

Various explanations can be concluded that so far the funding obtained by the Mosque and the organizational units under it namely, TPQ Nurul Iman and Al Ihya Mosque Youth 'mostly comes from *infaq* and *jariyah* from residents and worshipers of Mosque. This certainly can be an obstacle for managers in carrying out their organizations, because so far, the funds obtained from *infaq* and *jariyah* are still not balanced with the expenses they do to carry out activities. The mosque manager should look for new sources of funding, so that mosque funding does not only depend on *infaq* and *jariyah*. This funding source can be obtained through the utilization of existing economic resources. Starting from the use of vacant land, cooperation with other parties, including utilizing sacrificial social gathering.

Empty land in the west of the mosque can be used for farming or gardening, of course, by asking permission from the village as the owner of the land. The mosque manager can also work together with sarong companies and other companies to establish cooperatives. The mosque manager can also take advantage of *arisan kurban* by buying tiller cows to be raised and sold to *arisan* participants. Surely all these things must be discussed together so that problems do not occur in the future. Another thing that needs to be done by the mosque manager is to embrace all parties who have prospered the mosque in their respective ways, so that the

benefits felt by the wider community are more leverage. Regarding funds obtained from the community, mosque managers should make charity boxes with different names, ranging from *infaq* to *sodaqoh*, so that mosque managers can freely use funds to prosper the mosque and help the surrounding community.

Accountability can be considered as the responsibility of managers to use, report and disclose the use of funds that have been collected and transformed into activities that have been carried out within a certain period (Nurjanah, 2018: 21). Islam is very concerned about accountability, especially in terms of human tasks as a servant and representative of God in the world (*khalifatullah fil ardh*), in Islam accountability is known as amanah. Humans as caliphs have the duty and freedom to manage natural resources in order to spread grace to the universe (Triyuwono, 2009: 340), while humans as a servant have duties and obligations that have been determined by God (see: Mulawarman, 2011). Thus, accountability should not only look at horizontal relations, but also consider vertical relationships.

During this time the Mosque still uses notes that are still simple and have not been done routinely. Routine records are only done on *infaq* funds which are counted every Friday and recorded on a board that has been hung on the wall of the mosque. For records of the acquisition and expenditure of mosque funds originating directly from the community along with funds incurred for development activities so far there has not been any detailed and open reporting. Reports that are announced every time before Eid prayer are also limited to general calculations. This certainly shows that managers still do not consider it important to do regular reporting to the public.

"I submit after Eid Al-Fitr and Eid Al-Adha prayers, it takes 2x a year. Before the Eid prayer was announced, there was this balance, this expenditure, and future plans for anything." (Mr. Informant 3, 2019)

Based on this explanation it can be concluded that the accountability of the manager of the Mosque is still lacking, so it needs to be improved in relation to funding reporting. This needs to be done to avoid slander. The mosque manager in this case takmir also needs to dialogue and discuss with the organizational units under it to equalize perceptions related to reporting that will be done.

CONCLUSIONS AND SUGGESTIONS

The mosque is an important building for Muslims. The mosque becomes a mental and spiritual forge of the faithful worshipers because the mosque provides a spiritual, moral and ethical

rearmament, a spiritual weapon, moral and mental to deal with the negative influences of modernization currents (see: Rais, 1998: 67). Through the mosque, the managers can form a civilized civilization, which can prosper not only the mosque itself but also the manager and the community around the mosque. Mosque as one of the large mosques in the Kartoharjo Village has a strategic place and position for the development of the people in the area around the mosque. Many things can actually be used as triggers for managers to create a civil society structure like a mosque in the early days of Islamic development, where the mosque is used as a gathering place for leaders (see: Husain, 2011: 113-162, but unfortunately this is still not the way that the management can do to realize the mosque as a center of civilization is to improve existing management and create independence that has a positive impact on the community around the mosque.

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PERATURAN

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