



## Science and Technology-Based Mosque Financial Report Preparation Training for Mosque Administrators (Ta'mir)

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### Abstract

Mosques often face a paradox of appearing to lack funds, especially for construction or renovation, despite having aggregate funds that remain unclear. This issue arises because most mosques lack the capability to prepare financial reports, which, if consolidated, would provide a clearer picture of the available funds. To address this, mosque administrators require accounting training to ensure transparency and better fund management. Such training was conducted for 20 administrators from 10 mosques in Cempaka Putih, Jakarta, involving two stages: four theory sessions and one practical session with exercises. The results were encouraging, as participants' pre- and post-test scores showed significant improvement. This demonstrates their increased understanding of financial reporting. The training aims to equip mosques with the skills to prepare systematic and transparent financial reports. The managerial implications are profound, promoting professionalism and accountability in mosque financial management. By mastering financial reporting methods and leveraging technology, administrators can present clear, accurate financial information to the congregation and stakeholders. Over time, this approach is expected to address funding challenges and enhance trust in financial governance.

## Pelatihan Penyusunan Laporan Keuangan Masjid Berbasis Ilmu Pengetahuan dan Teknologi untuk Pengurus Masjid (Ta'mir)

### Abstrak

#### Kata Kunci:

Akuntansi (1), Laporan Keuangan (2), Masjid (3), Pelatihan (4), Ta'mir (5)

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None

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Masjid sering menghadapi paradoks seolah-olah kekurangan dana, terutama untuk pembangunan atau renovasi, meskipun memiliki dana agregat yang tidak jelas. Masalah ini muncul karena sebagian besar masjid tidak memiliki kemampuan untuk menyusun laporan keuangan, yang jika dikonsolidasikan, akan memberikan gambaran yang lebih jelas tentang dana yang tersedia. Untuk mengatasi hal ini, pengurus masjid memerlukan pelatihan akuntansi guna memastikan transparansi dan pengelolaan dana yang lebih baik. Pelatihan semacam itu telah dilaksanakan untuk 20 pengurus dari 10 masjid di Cempaka Putih, Jakarta, yang melibatkan dua tahap: empat sesi teori dan satu sesi praktik dengan latihan soal. Hasilnya cukup menggembirakan, karena skor peserta pada pre-test dan post-test menunjukkan peningkatan yang signifikan. Hal ini membuktikan peningkatan pemahaman mereka terhadap pelaporan keuangan. Pelatihan ini bertujuan untuk membekali masjid dengan keterampilan menyusun laporan keuangan yang sistematis dan transparan. Implikasi manajerialnya sangat penting, yaitu mendorong profesionalisme dan akuntabilitas dalam pengelolaan keuangan masjid. Dengan menguasai metode pelaporan keuangan dan memanfaatkan teknologi, pengurus dapat menyajikan informasi keuangan yang jelas dan akurat kepada jamaah serta pemangku kepentingan. Seiring waktu, pendekatan ini diharapkan dapat mengatasi tantangan pendanaan dan meningkatkan kepercayaan dalam tata kelola keuangan.



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## 1. Introduction

The mosque is one of the centers of Muslim community activities that are closely related to religion. In the mosque, Muslims usually perform the five daily prayers. However, mosques also often carry out other related activities, such as education for children and adolescents, even for adult worshipers. Mosques are included in non-profit organizations. Non-profit organizations are characterized by the absence of absolute ownership. The source of funds for non-profit organizations in the form of mosques usually has the main source from government funds, community donations, zakat, infak, shadaqah and community waqf (Pradesyah et al., 2021). These funds must be managed properly and transparently. However, not all mosques manage funds transparently, because they do not make mosque financial reports. In fact, one of the characteristics of good and healthy financial management is accountability and transparency (Lenap et al., 2020).

The mosque is one of the entities that aims not to seek profit (non-profit entity), so that accountability for financial management is an important aspect for the mosque (Rasuli et al., 2022). Good accountability can be realized by presenting mosque financial reports in accordance with generally applicable accounting standards. The standard that regulates the financial reporting of non-profit entities is the Interpretation of Financial Accounting Standards No. 35 (Indonesian Institute of Accountants, 2018). By implementing ISAK 35 in the presentation of mosque financial reports, interested parties will be able to assess the financial performance of the mosque (Chuzairi et al., 2023). Increasing insight into the preparation of mosque financial reports is not only useful for Mosque Treasurers, but also for the community. As an effort to provide knowledge and insight into the preparation of mosque financial reports based on ISAK 35 to mosque treasurers, the Banjarmasin State Polytechnic, Accounting Department will carry out community service activities.

It is very common in a mosque, there are also activities related to funds. Usually, Ta'mir or Mosque Management distributes infaq or donation boxes, to collect alms, infaq and the like from the congregation who perform worship from time to time. Based on experience, Friday worship activities once a week, are a time that allows Ta'mir to collect infaq and sadaqah funds in quite significant amounts. The funds are then used to finance the operation of the mosque, such as electricity, water, salaries of cleaning staff so that the transportation of the Imam and Khatib or preacher.

It is interesting to refer to Adnan's research (2013a; 2013b) which looked at the potential of mosque funds in the Special Region of Yogyakarta (DIY). Based on this research, Adnan concluded, among other things: there are variations in the financial management patterns of mosques between one and another. Some mosques already have a fairly regular reporting pattern, but not a few of the Ta'mir do not apply relatively good management principles by considering aspects of transparency and reporting as they should. However, what is no less interesting is that it turns out that there is an accumulation of extraordinary fund balances that are stored but scattered in each mosque, both in the district/city scope, let alone in the national scope. For the relatively small DIY Province alone, Adnan predicts that there is an accumulation of mosque funds in aggregate of almost IDR 300 billion (Sakie, 2013). Adnan's research above has attracted the attention of many parties, and has become a reference for several researchers and observers (see for example: Adnan (2018); Santoso, et al (2018); Hartono, et al (2020); Julendra, et al (2022) and Bulhasan (2022).

There is a unique symptom that occurs repeatedly. It is not uncommon to see that a mosque is being built or renovated and requires a certain amount of funds, experiencing difficulties in meeting it. To overcome this, the Mosque Management concerned often does a kind of 'forced

begging' on the side of the road by stopping every passing vehicle to hold out their hands or baskets. Incidents like this are certainly not good, unhealthy and not educational. In fact, the research cited above predicts that in fact the mosque funds that exist and are available are quite large. So, if accumulated, an extraordinarily large and amazing figure will be achieved.

This is supported by the research results of Adnan (2013a and 2013b) as mentioned above, that in other mosques there is a collection or accumulation of funds that are extraordinarily large and at the same time idle. Therefore, if the "idle" funds scattered in a number of other mosques are utilized, then (a) there is no need for the Mosque committee to carry out "begging" activities as described above, and (b) the process of building or renovating the mosque will run much faster and smoother.

The existing problem is that (1) it is never known how much the accumulation of idle mosque funds in an area is: whether sub-district, district, city, province or even national. Adnan also found that there has been no uniformity in the pattern of mosque financial reporting so far. (2) there has never been any coordination between mosques, so even if each mosque has funds, it is impossible for the ta'awwun process to occur between them, due to the lack of information and coordination. This is in line with the research results of Santoso and Adnan (2018) who tried to see the financial management patterns in three large mosques in Yogyakarta.

Among the important things that underlie the occurrence of the above problems are (a) the unequal awareness of Mosque Ta'mirs in preparing Financial Reports properly; (b) the absence of knowledge and skills in preparing Mosque Financial Reports, because it can be said that most Mosque Ta'mirs do not have an educational background in economics, let alone accounting.

This is what drives why this training is very important. With this training, it is hoped that the following objectives can be achieved: (1) The emergence of full awareness of mosque administrators / ta'mir in compiling reports regularly and consistently, in accordance with good standards. (2). Having basic accounting skills based on accounting patterns / models / software that have been designed, so that periodically, each mosque is able to compile comparable, consistent and orderly financial reports. (3) To mosque administrators who have met the two conditions above, a certificate will be given, and further coaching will be carried out in the following periods. (4) In time, it will be known how much funding is, both in each mosque, and the aggregate amount per city / district, so that further use is possible to solve the problems mentioned above.

## **2. Method**

One way to overcome the above problems is training. In collaboration with the Management of Jami' Yarsi Mosque, we invited 10 Mosque Ta'mirs. Each Mosque Ta'mir is represented by 2 people, namely the Chairman and Treasurer or the Finance Section of the Mosque. Each group of participants is asked to bring a laptop. The training is given for one full day starting at 08.00 to 16.00. 5 training sessions are prepared which are divided broadly into 2 stages.

The first stage is more about instilling motivation and delivering theory. This is important as a foundation for practice. Four sessions are prepared for this first stage, namely:

### **Session 1: Training Background and Motivation.**

In this session, the background and reasons why training is necessary and urgent are presented. Because often the Mosque Ta'mir cannot capture the phenomena that occur, so they do not have the motivation to think of a way out. In this section, it is hoped that awareness

will arise of the importance of accounting and periodic financial reporting, as well as the great potential when the Mosque Ta'mir is willing to carry out the process of taawwun, or helping each other.

### **Session 2: Accounting at a Glance**

Many people actually do not understand or misunderstand accounting. So on this occasion, participants are given a general understanding of accounting, especially the basic understanding and benefits.

### **Session 3: Understanding Accounting**

In this session, a more specific understanding is provided, for example the accounting cycle starting from understanding transactions, recording (debit and credit) in the journal, posting to the ledger, summarizing in the trial balance to preparing financial statements.

### **Session 4: Mosque Accounting System (SISTAMAS)**

The mosque entity is certainly different from commercial entities that have more commonly practiced accounting. So in this session, more specific accounting is given for the non-profit Mosque entity and the format and content of its Financial Report are very different when compared to companies in general.

For each session, power point (ppt) slides are provided and equipped with a Module book. In addition to being given sufficient explanations, participants are also given the opportunity to ask questions and discuss as widely as possible, considering the very varied backgrounds of the participants, almost all of which have nothing to do with economics and / or accounting.

Through the four sessions above, at least participants will understand - although not very deeply - why accounting is needed, what the purpose of the accounting process is, what the output (output and outcome) is. Through the accounting process, participants will also understand what is called the accounting cycle. Not to forget, several typical accounting terms are introduced, so that participants become more familiar with accounting in general, and Mosque accounting in particular.

In the second stage (or session 5), training was given with real cases or examples. The team prepared a system called the Mosque Accounting System (SISTAMAS) based on the Excel application. With the help of this SISTAMAS application, training participants only need to read and understand transaction evidence, and create simple journal entries.

They are given an understanding of what is called a transaction and are shown its forms. Next, participants learn to do what is called the preparation of a transaction journal. Then with the help of the Excel program, participants can see the final results in the form of a Financial Report, which at this stage is still limited to two forms of Reports, namely (1) Balance Sheet or Financial Position Report and (2) Mosque Operational Report. SISTAMAS can help participants and system users by saving the accounting cycle significantly, because SISTAMAS will carry out the posting, summarizing and presentation process or prepare Financial Reports directly and automatically. So this system also reduces the risk of various posting and summarizing errors which also often occur if the accounting process is done manually.

In addition, before the training begins, each participant is asked to do a Pre-test. And after the training is finished, they are asked to do a Post-Test. This is important to measure whether the knowledge and skills provided have increased as expected.

### 3. Results

As stated above, this training involved 10 mosques and was attended by 21 participants. Each mosque was represented by two people, namely the Head of Ta'mir and the Treasurer. The list of participating Mosque Takmirs is attached.

As mentioned above, all training participants, in addition to registering formally, are also asked to take a pre-test before the training, and a post-test after the training. The results of the pre- and post-tests are shown in the following table.

**Table 1. Pre and Post Test Results Table**

No.	Nama Peserta(*)	Score	
		Pre-Test	Post-Test
1	Abdul Aziz (AA)		60 / 100
2	Abdulloh Arasyid (AA)	60 / 100	85 / 100
3	Anisa Putri Yasmin (APY)	65 / 100	85 / 100
4	Fadhlurrahman Asidiq Priyotomo (FAP)	45 / 100	70 / 100
5	Firman Fahlevi (FF)	85 / 100	100 / 100
6	Hervasya Raihana (HR)	90 / 100	
7	Imaduddin Ramadhani (IR)	55 / 100	70 / 100
8	Jayarmab (J)		55 / 100
9	Lalu Moh Alkharizmi (LMA)	45 / 100	60 / 100
10	Mariyana (M)	75 / 100	80 / 100
11	Mohamad Sofyan (MS)	65 / 100	90 / 100
12	Muhammad Muchtar Choiruddin Murjaly (MMCM)		75 / 100
13	Nguroifatul Faridhoh (NF)	40 / 100	
14	Rahma (R)	50 / 100	
15	Rahmatullah (R.)		65 / 100
16	Raikah Pita Deceng (RPD)	75 / 100	70 / 100

(\*) To protect the privacy of participants, please display only their initials when publishing. Please hide the full name. (Author)

It should be explained that there were some participants who did not follow, either pre- or post-test. This was because they came late, or with reasons and / or permission to go home early.

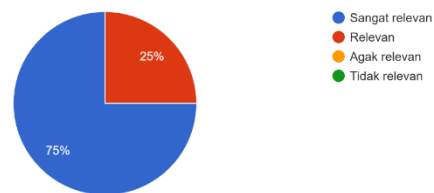
Most participants took the pre and post-test with results showing a significant increase between before and after the training. If calculated on average, there was an increase in value (score) of 34%. Although this figure is not absolute, it can be interpreted as a good indication that there has indeed been an increase in their knowledge and understanding of accounting.

It must be admitted that to be proficient in the accounting process, more frequent training and practice are needed. Without continuous training and/or practice, it is feared that forgetfulness or a decline in skills will occur. This also occurs in the context of this training. And this must be noted as a weakness that must be a concern for all parties. In this case, the SISTAMAS Team has actually offered participants to do mentoring. However, so far there has been no request for it.

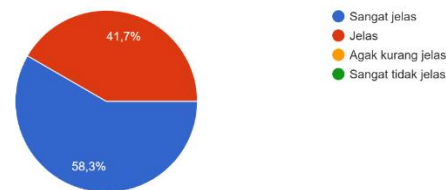
In addition to the post-test, a survey of participant satisfaction with the training was also conducted. Participants were given 9 multiple-choice questions and one open-ended question.

The purpose was to determine: (a). the relevance of the material presented in the perspective of the participants; (b). the clarity of the material in the eyes of the participants; (c). which material was felt to be the most impressive; (d) the least impressive material; (e). the easiest material to understand; (f). the most difficult material to understand; (g). interest in further training; (h). participants' views on whether the material provided should be given to other mosque administrators; (i) overall satisfaction; (j) administrative satisfaction, and (k) satisfaction with the service including the food served. All of these are important as evaluation materials for subsequent trainings, either for the same material or other materials. The summary of the results of the satisfaction test is as follows:

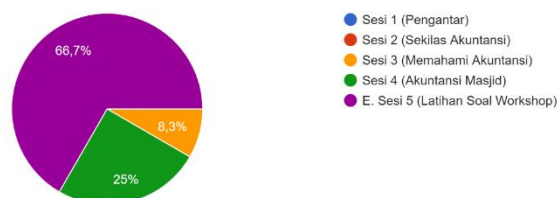
Menurut saya materi yang disampaikan dalam pelatihan ini \_\_\_\_\_ dengan kebutuhan Masjid kini dan dimasa depan:  
12 jawaban



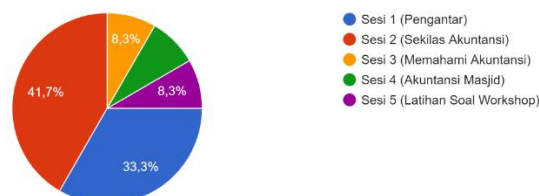
Materi yang disampaikan  
12 jawaban



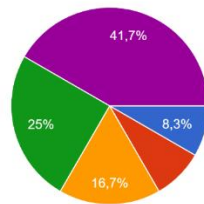
Materi yang paling berkesan bagi saya ada pada:  
12 jawaban



Materi yang paling TIDAK berkesan ada pada sesi:  
12 jawaban

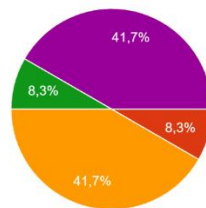


Materi yang rasanya paling mudah difahami  
12 jawaban



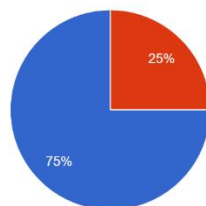
- Sesi 1 (Pengantar)
- Sesi 2 (Sekilas Akuntansi)
- Sesi 3 (Memahami Akuntansi)
- Sesi 4 (Akuntansi Masjid)
- Sesi 5 (Latihan Soal Workshop)

Materi yang paling sulit difahami  
12 jawaban



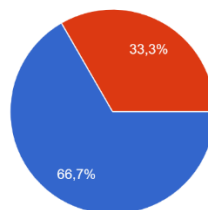
- Sesi 1 (Pengantar)
- Sesi 2 (Sekilas Akuntansi)
- Sesi 3 (Memahami Akuntansi)
- Sesi 4 (Akuntansi Masjid)
- Sesi 5 (Latihan Soal Workshop)

Bila diadakan pelatihan sejenis / lanjutan, maka saya \_\_\_\_\_ ikut lagi  
12 jawaban



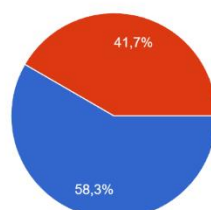
- Sangat berminat
- Mungkin berminat
- Tidak berminat
- Sangat tidak berminat

Menurut saya, materi ini \_\_\_\_\_ diberikan kepada takmir Masjid lain.  
12 jawaban



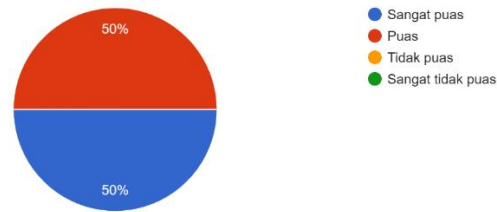
- Wajib
- Perlu
- Tidak perlu
- Sama sekali tidak perlu

Secara keseluruhan, saya \_\_\_\_\_ dengan pelatihan ini.  
12 jawaban

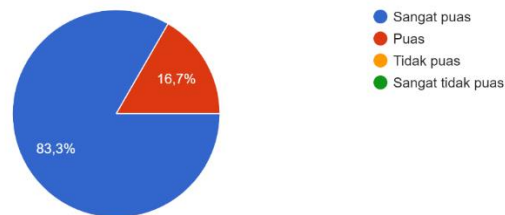


- Sangat puas
- Puas
- Tidak puas
- Sangat tidak puas

Saya \_\_\_\_\_ dengan proses administrasi yang ada.  
12 jawaban



Saya \_\_\_\_\_ dengan pelayanan, termasuk makanan yang disajikan.  
12 jawaban



Next, participants were given an open opportunity to convey suggestions / criticisms / views on this training. The results are as follows:

No.	Please convey your views (both support and criticism) Sir/Madam/Brother, if there is anything you would like to convey outside of our questions above:
1	Enough
2	No criticism
3	It is very good to hold this training, hopefully in the future the program can be even better, continued success for Yarsi University.
4	Alhamdulillah, I understand the learning about accounting, in the future I will use this knowledge to help the mosque.
5	Very impressive training with clear, concise delivery
6	Thank God, and jazakumullahu Khairan
7	Alhamdulillah, I hope that the teachers who teach this knowledge will always be healthy and given blessings by Allah Ta'ala.
8	Very good and impressive for mosque administrators
9	Pretty good
10	--
11	Really need further training with more practice session portion.
12	The mosque's accounting management is very good and can provide full trust to donors.

The survey results above are actually self-explanatory. This means that anyone who reads it will understand the participants' views and satisfaction. So it doesn't need to be discussed further.



Below you can see some supporting documentation for training activities.



**At the Opening (Session 1)**



**Session 2: Presentation of Motivation and Theory**



**Session 3: Theory training and discussion atmosphere**



**Session 5: practical training session 5.**



**Session 5: Participants seriously try to practice questions**



**Participants pose after the closing of the training**

#### **4. Discussion and Benefits**

The training on preparing mosque financial reports based on science and technology for mosque administrators in Cempaka Putih District has a significant impact on improving the knowledge and skills of mosque administrators related to accounting. Through this activity, mosque administrators were introduced to basic accounting concepts, accounting cycles, and the use of special systems such as Excel-based SISTAMAS. The results of the pre-test and post-test showed a significant increase in participants' abilities, with an average score increasing by 34%. In addition, this training also emphasized the importance of transparency and better mosque financial governance to utilize existing potential funds effectively, so that it can support sustainable mosque operations. This kind of training was highly appreciated by the participants and is expected to be the beginning of further coaching in mosque financial management.

## 5. Conclusion

This training process, although very short, resulted in several conclusions as follows: (a) Ta'mir basically have an awareness of the importance of transparency of financial reports, but so far they do not know about accounting in the true sense. According to the participants' confessions, they have never received training like this before. (b). Based on the awareness above, the participants enthusiastically followed the implementation of the training from beginning to end. (c) The results of the pre- and post-tests proved that there was an increase in knowledge and skills of Ta'mir Mosques in accounting, especially in preparing Financial Reports. (d) The results of the satisfaction survey also proved that participants were satisfied and very satisfied with the training they attended. There was even a request for further training to be held, both those still related to accounting and to the financial management of the Mosque.

The managerial implications of the training on preparing mosque financial reports based on science and technology for mosque administrators (ta'mir) are to improve professionalism and accountability in managing mosque finances. By mastering technology and systematic financial reporting methods, administrators can present financial information transparently and easily understood by the congregation and related parties. This can increase public trust in the management of mosque funds and facilitate strategic decision-making related to program activities and budget allocation. In addition, the application of science and technology in reporting also allows mosques to be more adaptive to technological developments and modern governance, thus supporting the sustainability of mosque operations more efficiently.

## Recommendations

Specific suggestions related to Empowering Excellence: The Impact of Corporate Governance and Employee Competence on Performance: Companies should strengthen transparent and accountable governance structures, including the establishment of independent committees, increased oversight by the board of directors, and the implementation of high ethical standards. This will create stakeholder trust and support the achievement of optimal performance.

## Limitations and avenues for future community services

Allow us to take this opportunity to express our deepest gratitude to: Yarsi University which has provided sufficient funds, so that this training can be held well and smoothly, Ust. Drs. Uun Munir, M. Pd. I., Head of Ta'mir of Yarsi Jamik Mosque who has helped us in inviting and becoming a mediator for mosques around Yarsi University as participants, The training participants who have shown high enthusiasm to gain enlightenment, increase knowledge and skills, especially in the field of mosque accounting, All members of the Team including the students who have helped implement this SISTAMAS training activity.

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