

AN ISLAMIC ETHNOMETHODOLOGY APPROACH TO EXAMINE MOSQUE ACCOUNTING PRACTICES

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Abstract: This study utilizes an Islamic paradigm with an Islamic ethnomethodology approach to investigate mosque accounting practices. The study uses both primary data, obtained through interviews and observations, and secondary data, which consists of documentation of mosque financial information records in books and on information boards. The data is analyzed through five stages: charity, knowledge, faith, revelation information, and good deeds, and collected through interviews, observation, and documentation. The study results show that mosque accounting practices are based on three main values: sincerity, responsibility, and trustworthiness. First, capital and cost accounting are practiced based on sincerity, which is reflected through the voluntary donations of funds by donors for the prosperity of the masjid, and the optimal work of administrators who do not receive a salary. Second, a simple accounting recording method is used, requiring a sense of responsibility, which is reflected through detailed financial records in album booklets and on bulletin boards. Third, accountability for incoming and outgoing funds is conditional on maintaining the congregation's trust, which is reflected in the expressions of the informants who stated that financial responsibility is their effort to maintain donors' trust. The implication of this research is to present the concept of mosque accounting practices based on the values of faith and fear of God. It concludes that mosque accounting is not only about material (money) but also about a sense of faith in the creator. Further research can study mosque accounting using other social theoretical approaches, such as Islamic phenomenology.

Keywords: *financial responsibility, ethnomethodology approach, Islamic accounting, mosque.*

Abstrak: Penelitian ini menggunakan paradigma Islam dengan pendekatan *ethnomethodology* Islam untuk menyelidiki praktik akuntansi masjid. Studi ini menggunakan data primer yang diperoleh melalui wawancara dan observasi, serta data sekunder yang terdiri dari dokumentasi catatan informasi keuangan masjid dalam buku dan papan informasi. Data dianalisis melalui lima tahap: sedekah, pengetahuan, iman, informasi wahyu, dan amal baik, dan dikumpulkan melalui wawancara, observasi, dan dokumentasi. Hasil studi menunjukkan bahwa praktik akuntansi masjid didasarkan pada tiga nilai utama: ketulusan, tanggung jawab, dan kepercayaan. Pertama, akuntansi modal dan biaya dilakukan berdasarkan ketulusan, yang tercermin dalam sumbangan sukarela dana oleh donatur untuk kemakmuran masjid, dan kinerja optimal administrator yang tidak menerima gaji. Kedua, metode pencatatan akuntansi sederhana digunakan, memerlukan rasa tanggung jawab, yang tercermin dalam catatan keuangan yang terperinci di buku album dan papan pengumuman. Ketiga, akuntabilitas dana masuk dan keluar bersyarat pada menjaga kepercayaan jamaah, yang tercermin dalam ekspresi informan yang menyatakan bahwa tanggung jawab keuangan adalah upaya mereka untuk menjaga kepercayaan donatur. Implikasi dari penelitian ini adalah untuk menyajikan konsep praktik

akuntansi masjid yang didasarkan pada nilai-nilai iman dan takut kepada Allah. Studi ini menyimpulkan bahwa akuntansi masjid bukan hanya tentang materi (uang) tetapi juga tentang rasa iman kepada pencipta. Penelitian lebih lanjut dapat mempelajari akuntansi masjid menggunakan pendekatan teori sosial lainnya, seperti fenomenologi Islam.

Kata kunci: *akuntansi Islam, pendekatan ethnomethodology, tanggung jawab keuangan, masjid.*

INTRODUCTION

The masjid is the house of Allah SWT, which is built so that people remember, give thanks, and worship Him well. The essential worship performed in the masjid is the prayer which is the pillar of Islam and its daily ritual obligations, which allow a Muslim to meet his God five times a day and night.¹

So far, studies on accounting in the context of places of worship, namely masjids, have rarely been carried out. In other words, accounting research is currently dominated by accounting research in the context of business companies that live with values of materialism, self-interest, utilitarianism, and secularism.^{2,3}

This article aims to reveal accounting practices in masjids based on non-material values. This research site is located at the Masjidul Ma'ruf masjid at Bongohulawa Village, Kec. Limboto, Gorontalo District, Gorontalo Province. The masjid was chosen because this masjid is one of the masjids in the Limboto area actively carrying out Islamic holidays. In addition, the financial management of the masjid is carried out but still requires the value of the responsibility of the administrators. The next exciting thing is that the administrators of the masjid work without receiving a salary, but this does not reduce their performance in prospering the masjid. Departing from the previous discussion, the question of this research is how does the fear of Allah influence administrators of Masjidul Ma'ruf accounting practices? What are the non-material values of accounting implemented by masjid administrators? The purpose of this study is to reveal accounting practices in masjids based on non-material values

From the perspective of modernity, this is not a problem because modern accounting, born from the womb of modernity, aims to maximize profits for its own sake. However, from a religious point of view, this can cause problems regarding the loss of awareness of human and divine values from consuming the research results. This is also

¹ Yusuf Al-Qaradhawi, *Tuntunan Membangun Masjid* (Jakarta: Penerbit buku andalan, 2000).

² Iwan Triyuwono, 'Filosofi Tauhid: Mendekonstruksi Pendidikan Akuntansi Syariah Yang Sekuler', *Workshop Nasional Kurikulum Akuntansi Syariah*, 2015, 6-7.

³ Ari Kamayanti, *Metodologi Penelitian Kualitatif Akuntansi Pengantar* (Jakarta Selatan: Yayasan Rumah Peneleh, 2016).

explained by Triyuwono⁴ that the main characteristics of modern accounting: egoistic, materialistic, and utilitarian, cause problems in the form of dehumanization for humans themselves. Humans become economic animals because they have allowed themselves to be reduced to egoistic, materialistic, and utilitarian traits. This character ultimately distances humans from discovering their identity and even distances humans from their God. Besides that, this character also damages human relations. That is, social relations become imbued with these three characteristics, which in turn destroy the natural environment.

So far, the study of accounting based on modern values has been explored far more by researchers compared to accounting based on non-material values. This is also in line with the study of mosque accounting. Some research on mosque accounting that is still confined to the level of material and accounting techniques and calculations, for example, are ^{5, 6, 7, 8, 9, 10, 11, 12, 13, 14} A series of previous studies on mosque accounting are still dry from non-material values. This distinguishes previous research from studies conducted by current researchers, namely photographing mosque accounting practices that are not limited to material (money) but conditions with emotional and spiritual values.

⁴ Iwan Triyuwono, 'Akuntansi Syari'ah: Menuju Puncak Kesadaran Ketuhanan Manunggaling Kawulo Gusti', *Pidato Pengukuhan Guru Besar*, 2006.

⁵ Sully Kemala Octisari, Tjahjani Murdijansih, and Haina Idam Suworo, 'Akuntabilitas Masjid Berdasarkan ISAK 35 Di Wilayah Kecamatan Kedungbanteng, Kabupaten Banyumas', *Jurnal Ilmiah Universitas Batanghari Jambi* 21, no. 3 (12 October 2021): 1249–53, <https://doi.org/10.33087/jiubj.v21i3.1648>.

⁶ Ririn Rumiati and Nawirah, 'Akuntansi Masjid berdasarkan ISAK No. 35', *Jurnal Ilmiah Akuntansi Peradaban* 8, no. 1 (29 June 2022): 1–19, <https://doi.org/10.24252/jiap.v8i1.28881>.

⁷ Zulhelmy Mohd Hatta, 'Analisis Penerapan Akuntansi Keuangan pada Masjid Paripurna di Pekanbaru', *Jurnal Al-Iqtishad* 17, no. 1 (30 June 2021): 1–15, <https://doi.org/10.24014/jiq.v17i1.11553>.

⁸ Galuh Widagdo and Noven Suprayogi, 'Analisis Penyebab Laporan Keuangan Masjid tidak sesuai dengan Standar Akuntansi', *AKTSAR: Jurnal Akuntansi Syariah* 5, no. 2 (26 December 2022): 136–51, <https://doi.org/10.21043/aktsar.v5i2.16401>.

⁹ Fuad Najmudin and Ai Nur Bayinah, 'Kompetensi Takmir Dalam Menjaga Kualitas Laporan Keuangan Masjid: Telaah Literatur', *Jakis: Jurnal Akuntansi Dan Keuangan Syariah* 10, no. 2 (2022), <https://journal.sebi.ac.id/index.php/jaki/article/view/361>.

¹⁰ Lisa Martiah Nila Puspita, Halimatusyadiah Halimatusyadiah, and Darman Usman, 'Literasi Dan Pelatihan Dasar Akuntansi Masjid Berbasis ISAK 35 Bagi Pengurus Masjid Di Kota Bengkulu', *Jurnal Nusantara Mengabdikan* 1, no. 3 (9 June 2022): 167–81, <https://doi.org/10.35912/jnm.v1i3.726>.

¹¹ Ismi Darojatul Ula, Moh Halim, and Ari Sita Nastiti, 'Penerapan ISAK 35 Pada Masjid Baitul Hidayah Puger Jember', *Progress: Jurnal Pendidikan, Akuntansi Dan Keuangan* 4, no. 2 (24 August 2021): 152–62, <https://doi.org/10.47080/progress.v4i2.1286>.

¹² Kautsar Riza Salman et al., 'Pengembangan Sistem Informasi Akuntansi Masjid (SIMAS) Pada Masjid Ash-Shobirin Rungkut Surabaya', *Jurnal Terapan Abdimas* 8, no. 1 (31 January 2023): 132–40, <https://doi.org/10.25273/jta.v8i1.14429>.

¹³ Vina Citra Mulyandani and Iyeh Supriatna, 'Rancangan Sistem Akuntansi Pokok Lembaga Pengelola Masjid Untuk Akuntabilitas Pengelolaan Keuangan Masjid (Studi Kasus DKM At-Taqwa KPAD Dan Luqmanul Hakim POLBAN)', *Probank: Jurnal Ekonomi Dan Perbankan* 6, no. 1 (2021), <https://doi.org/10.36587/probank.v6i1.841>.

¹⁴ Dwi Rizka Maulia and Ahmad Baehaqi, 'Studi Literatur Riset Akuntansi Dan Keuangan Masjid', *Jurnal Akuntansi dan Governance* 1, no. 2 (14 January 2021): 104–12, <https://doi.org/10.24853/jago.1.2.104-112>.

Furthermore, Mathew and Parera explain that accounting practices reflect the values of the environment in which they are implemented. A capitalist environment will practice capitalist accounting, and a religious environment will implement religious accounting.¹⁵ The masjid is a place of worship and is the center of Muslim life. So by studying accounting in this environment, there is an opportunity to find not only forms of accounting but also human and spiritual values, which have rarely been disclosed in accounting studies.

This research uses the Islamic paradigm. The researcher chose this paradigm because the Islamic paradigm recognizes that reality consists of material and non-material elements and that, in essence, the reality is created with the permission of the Creator.¹⁶ This aligns with this research to reveal accounting practices in masjids based on non-material values (feeling and faith).

This study uses a qualitative research design. The researchers chose this type of method because this research was conducted in a natural context, and the aim was to understand or make sense of social reality, in this case, how masjid administrators practice accounting, which requires non-material values. Studies conducted in natural contexts and aiming to understand social reality (not to examine impacts) are characteristic of this research using qualitative methods.¹⁷

There are two sources of data, namely primary data and secondary data. Primary data is obtained from interviews and observations, while secondary data is in the form of documentation of mosque financial information records, both in books and on information boards. Data collection technique. This study used three data collection methods: passive participatory observation, structured interviews, and documentation. Informant determination technique. This study used the technique of determining informants using purposive sampling. Sugiyono explains that purposive sampling is a technique for data sources with specific considerations.

This study uses an Islamic ethnomethodology approach. The researchers chose this approach because the purpose of this study is in line with the objectives of Islamic ethnomethodology, namely to study the way of life of group members who believe that this way of life was created with the permission of the Creator.¹⁸ At the same time, this

¹⁵ M.R. Mathews and M.H.B. Perera, *Accounting Theory and Development* (Melbourne;: Thomas Nelson Australia., 1993).

¹⁶ Iwan Triyuwono, 'Akuntansi Malangan: Salam Satu Jiwa Dan Konsep Kinerja Klub Sepak Bola', *Jurnal Akuntansi Multiparadigma* 6, no. 2 (2015): 290-303, <https://doi.org/10.18202/jamal.2015.08.6023>.

¹⁷ W John Creswell, *Penelitian Kualitatif Dan Desain Riset Memilih Antara Lima Pendekatan. Terjemahan. Ahmad Lintang Lazuardi* (Yogyakarta: Pustaka Pelajar, 2014).

¹⁸ Mohamad Anwar Thalib, *Akuntansi Cinta Dalam Budaya Pernikahan Gorontalo* (Jakarta: Perpunas Press, 2022).

research aims to study how masjid administrators practice accounting based on non-material values.

Data analysis technique. This study uses data analysis techniques from the Islamic ethnomethodology approach. These techniques are charity, knowledge, faith, revelation information, and good deeds. The first stage of data analysis is charity. In Islamic ethnomethodology, charity is an expression or action of group members that refer to their way of life.¹⁹ Technically, in this study, the charity analysis functions to find expressions or actions from masjid administrators that refer to their way of practicing accounting which requires non-material values.

The second stage of analysis is knowledge. In Islamic ethnomethodology, what is meant by knowledge is the rational meaning of expressions and actions that fellow group members share.²⁰ In this study, the analysis of knowledge serves to find the rational meaning of the expressions and actions of masjid administrators, especially those related to the way they practice accounting.

The third stage of analysis is faith. In Islamic ethnomethodology, what is meant by faith are non-material values that become the spirit of the way of life of group members.²¹ Technically, in this study, the analysis of faith functions to find non-material values, which are the spirit of masjid administrators practicing accounting.

The fourth stage of analysis is the revelation of information. In Islamic ethnomethodology, revelation information relates the non-material values of the way of life of group members with the values contained in Islamic religious law, the Koran, and hadith. If the non-material values of the way of life of group members are contrary to what He commands, the researcher will further criticize the value and vice versa.²² The fifth stage is good deeds analysis. This analysis serves to unify the four previous findings into one unit so that a whole meaning can be obtained about the social reality being studied or the way masjid administrators practice accounting which requires non-material values.²³

¹⁹ Thalib.

²⁰ Thalib.

²¹ Thalib.

²² Thalib.

²³ Thalib.

DISCUSSION

1.1 Portrait of Sincerity-based Masjid Capital and Cost Accounting

The main purpose of the informants to become administrators of the masjid is none other than as a calling to take an active role in the community and to worship the Creator. This is as expressed by Interviewee 1 as follows:

I had no other reasons or motives when I became a masjid caretaker. The only goal is to help prosper the masjid. The community and the worshipers want a change in the management of the masjid and the chairman of the masjid. This means not replacing the old one, but we are working together to repair the masjid. The goal is not for negative things but to prosper the masjid. The administrators at this masjid are not paid or asked for payment. All administrators, from the chairman to the members, no one is paid. All work sincerely.

Departing from Interviewee 1's previous explanation, it gave researchers an understanding that his goal as a masjid caretaker was to be able to prosper in the place of worship. He also emphasized that from the chairman to the masjid's administrators, they did not take wages for every energy they gave to enliven the masjid. Furthermore, this is in line with what was expressed by other administrators, namely Interviewee 2:

The first goal was that I was chosen to be the caretaker of the masjid. Next, I want to be involved in community activities as well. Besides that, this is a masjid; hopefully, by being actively involved, it can become a charity field in the hereafter.

The excerpt from Interviewee 2's previous explanation illustrates that his main goal as a masjid caretaker is to be able to contribute to the local community. This is in line with what Interviewee 3 expressed as follows:

The reason is that the masjid's community and congregation entrusted me as this masjid's treasurer. The management of the masjid changes every three years. Who knows, after three years, I will be re-elected, and I will be ready to carry out the mandate, but even if I do not get elected, it is okay. So, the treasurer does not stay. There is a change every three years; who chooses it depends on the community and the congregation.

In Interviewee 3's previous explanation, she explained to researchers that she wanted to accept the mandate to become the treasurer of the masjid because the trust was given directly by the community and the congregation of the masjid. She said that if the community still entrusts her to become treasurer in the next period, she is ready to carry out the mandate. On the other hand, if there is a change in management, she will accept it graciously. Being a masjid caretaker is determined by the congregation.

Furthermore, carrying out activities in places of worship certainly requires costs. Specifically, at Masjidul Ma'ruf, the funds came from donations from the congregation. This is as explained by Mr. Imbrahim Moha as follows:

*That's the infaq box for every Friday. The infaq money will be included in the balance. For example, for an infaq on Friday, Rp. 100,000, the money will be included in the masjid's balance, so the charity box money is combined with the masjid's balance. If there are masjid repairs, such as painting or replacing leaky zinc, then the money is taken from there. **All the repairs to the masjid were taken from there—routine expenses such as payment of cleaning staff salaries and electricity payments.** But for water in the masjid, someone has already paid for it to the PDAM. This congregation said that for the time being, he would pay for the water at the masjid*

The previous narrative of Interviewee 1 gave researchers an understanding that every Friday, there is income from the masjid through a charity box. Infaq collected on that day will be combined with the balance at the masjid. Furthermore, the balance in the masjid will be used to finance the needs of the masjid, such as paying for electricity, painting, repairing damaged roof tiles, and paying the salaries of cleaners. Especially the payment of water has been borne by one of the congregations of Masjidul Ma'ruf.

Based on the previous explanation from Interviewee 1, researchers found capital accounting practices in the form of sources of capital. This practice is in the **charity** "That is the infaq box for every Friday" The **knowledge** from this charity is a source of capital to finance the operational activities of the Masjid al-Ma'ruf, which comes from donations from the congregation of the masjid. The congregation gives the infaq every Friday through a charity box. Still, in the same interview excerpts, researchers found cost accounting practices in the form of renovation costs and electricity costs, and salaries. This practice is found in **charity** "All the repairs to the masjid were taken from there—routine expenses such as payment of cleaning staff salaries and electricity payments.". The **knowledge** of this charity is that the infaq money collected by masjid administrators every Friday will be used to finance masjid renovations, such as repairing ceilings and leaking roof tiles, as well as financing routine monthly expenses, namely electricity payments and cleaning staff salaries.

Furthermore, Interviewee 2 explained something similar to that expressed by Interviewee 1, along with his explanation:

*The charity box is every Friday; **the income from the charity box is around Rp 50,000.** This is because not all of them make donations; moreover, the donations are sincere. So we are just waiting for the income from the masjid to be around Rp. 50,000, then if you multiply it by four weeks, the amount is only enough to pay for the cleaners. **Unless there are other activities at the masjid, donations will also increase, like on holidays in Islam.** If infaq is the income*

collected to the treasurer, then the treasurer records income and expenses. The paramount financial need for this masjid is restoration, such as replacing broken lamps. But if the renovation, we have not followed up because we have submitted proposals several times but have yet received a response from the government. So, the costs that are prioritized first are the payment for cleaning workers and paying for electricity.

In the previous explanation, Interviewee 2 explained to researchers that one of the income funds from Masjidul Ma'ruf was infaq donations from congregations every Friday. The administrators will then use these funds to pay cleaning staff fees and electricity costs. The administrators have not moved to renovate the masjid due to the lack of development funds.

Starting from Interviewee 2's previous explanation, researchers found capital accounting practices in the form of sources of capital. This practice is found in **charity**: "the income from the charity box is around Rp 50,000... Unless there are other activities at the masjid, donations will also increase, like on holidays in Islam" The **knowledge** of this charity is that the source of capital to finance activities in the masjid comes from infaq that is given by the congregation every Friday. Usually, the nominal that is collected every week is Rp 50,000. If it is during the celebration of Islamic holidays, the masjid will receive a more significant capital contribution from the congregation. This capital contribution was given sincerely by the congregation of the masjid.

Furthermore, the same interview excerpts found cost accounting practices in electricity costs and cleaning staff salaries. This practice is found in **charity**: "So the costs that are prioritized first are the payment for cleaning workers and paying for electricity." The **knowledge** from this charity is that the source of capital obtained from the infaq of the congregation will be used by masjid administrators to finance routine expenses from the masjid, namely the salaries of cleaning staff and electricity.

Furthermore, Interviewee 2 then continued his explanation regarding the sources and use of funds at the masjid, along with his narrative:

*Usually, the administrators who immediately take over use **personal money**. For example, if a lamp needs to be replaced, anyone sincere can replace it immediately. Yesterday I wanted the masjid's loudspeakers to be good, so I used my money to buy the equipment.*

Interviewee 2's previous explanation gave researchers an understanding that sometimes masjid administrators could use their personal money to replace damaged masjid equipment such as lights and loudspeakers. They do this sincerely. In Interviewee 2's explanation, it was found that capital accounting practices were in the form of private money capital. This practice exists in **charity**: "personal money". The **knowledge** from this charity is a source of capital to finance the needs of the masjid, not only from the

congregation but also from the administrators. Of course, the capital is given with sincerity and without coercion from others.

Furthermore, Interviewee 3 explained that the management would use the money obtained from the congregation's donations every Friday to finance the operational needs of the masjid. The following is an explanation from her:

Management of the charity box in the form of money collected every Friday. After the money is collected, it is recorded in the cash book. After that, we used the money to pay for the preaching of Rp. 50,000. The money was taken from donations. Then we will use the funds raised to repair leaky ceilings and tiles. Monthly routine expenses are the payment for cleaning staff, sermon officers, and electricity costs. Then for the payment of water, there is also someone who bears it every month. So, what is paid is only electricity, cleaning staff, and sermons.

Interviewee 3's previous explanation gave the researchers an understanding that the donations collected after every Friday prayer would be recorded in the masjid's cash book. After that, the masjid management will use the money to pay Rp. 50,000 for Friday sermon officers, and the rest will be saved for repairs to masjid facilities, such as leaky ceilings and tiles. Furthermore, routine monthly expenses are to pay the salaries of cleaning staff and electricity costs. Meanwhile, the cost of water has been borne by one of the congregations of the masjid.

The researchers found capital and cost accounting practices based on the previous discussion. The capital to support the masjid's activities comes from donations from the congregation, which they routinely give every Friday or on other Islamic holidays. The administrators will use the infaq funds to finance the operational needs of the masjid, such as paying for the salaries of cleaning staff, electricity, and the cost of preaching every week. The practice of capital and cost accounting is conditional on the value (**faith**) of sincerity. As explained by the masjid administrators, the infaq funds were given by the congregation and masjid administrators based on a sense of sincerity for no other purpose than to obtain the blessing of the Divine.

Furthermore, sincerity in worship is one of Allah's commands contained in the **revelation information** in the form of " Say, "Indeed, my prayer, my rites of sacrifice, my living and my dying are for Allāh, Lord of the worlds" QS. Al-An'am Verse 162. In line with the value of the spirit of capital and cost accounting practices with the values contained in Islamic religious law, it raises awareness that the essence (**good deeds**) of accounting implemented in masjids is not limited to material (money). However, it lives with a sense of faith in the Creator.

Several researchers have also found accounting practices based on the value of sincerity in the context of different accounting studies. For example, Kusdewanti and

Hendrawaty through a study on interpreting Islamic business management as living life. The study results found that Islamic business management bases business activities on obedience, *istiqomah*, and sincerity, based on Allah SWT, so it creates *Lillahi Ta'ala* business management with Tawhid as its primary foundation.²⁴ Furthermore, there is Thalib through a study of *motoliango* as a form of accounting at the Gorontalo *tolobalango* ceremony. The results of the study found that there were three ways in which Gorontalo people practiced accounting at the *tolobalango* ceremony; first, receive wages; second, receive the dowry, wedding expenses, and consumption expenses; third, record accounting in memory. These three practices live with the spirit of local wisdom in the form of sincerity (*ihilasi*), trust (*amanah;ti*), and mutual trust (*paracaya*). This spirit is essentially a manifestation of affection (*motoliango*) both among people and also for the Creator (God).²⁵

1.2 Portrait of a Masjid Financial Recording Method based on a Sense of Responsibility

Simple accounting records carry out every financial activity at Masjidul Ma'ruf. This is one manifestation of the responsibility of the administrators regarding the trust entrusted by the congregation to them. This is as expressed by Interviewee 1 as follows:

The financial records are in the treasurer's book. There are details of the masjid's finances there. If the registration is held every Friday, then any funds that come in, for example, a donation, will be recorded, but if there are not, nothing will be recorded either. Registration is only every Friday. In the infaq box, someone has entered. If other donations have come in, they will also be recorded. If not, then only Friday will do the recording if the recording is done in a book, not on a laptop. Her book is like a big agenda book. There is only one album book, but it is significant.

Interviewee 1's previous narrative gave researchers an understanding that the masjid treasurer would record every financial activity. However, usually, the recording is only done on Fridays. This is because the masjid's finances will only increase on Friday due to donations from the congregation. Furthermore, recording these transactions is carried out in a large album book so that it can accommodate many of the masjid's financial activities.

Starting from Interviewee 1's previous explanation, researchers found accounting practices in the form of accounting recording methods. This practice exists in **charity** "The

²⁴ Amelia Indah Kusdewanti and Rina Hendrawaty, 'Memaknai Manajemen Bisnis Islami Sebagai Kehidupan Yang Menghidupi', *Imanensi: Jurnal Ekonomi, Manajemen Dan Akuntansi Islam* 1, no. 2 (2014): 35-53, <https://doi.org/10.34202/imanensi.2.1.2014.32-50>.

²⁵ Mohamad Anwar Thalib, 'Motoliango Sebagai Wujud Akuntansi Di Upacara Tolobalango Gorontalo', *Jurnal Bisnis Dan Akuntansi* 24, no. 1 (2022): 27-48.

financial records are in the treasurer's book...If the registration is held every Friday " The **knowledge** from this charity is that the treasurer of Masjidul Ma'ruf keeps records of the masjid's financial activities, both income and expenses. The treasurer usually keeps financial records every Friday. This is because usually, on that day, there will be financial activities such as infaq funds from the congregation and expenses such as paying for the sermon.

Next, Interviewee 2 explained his explanation regarding the recording of the masjid financial activities, along with excerpts of his interview:

It is on the financial board. On the board, there is a masjid's financial report. Then every Friday will also be announced using a loudspeaker about the masjid's financial activities if record is written directly on the notice board. Every incoming or outgoing transaction will be on the bulletin board. Suppose the treasurer's cash book is with the treasurer.

Based on Interviewee 2's previous explanation, he gave researchers an understanding that the masjid administrators recorded the masjid's financial activities on the notice board. In addition, every Friday, Interviewee 2 will announce directly through the loudspeaker the number of the masjid's funds and financial activities. Meanwhile, the treasurer records financial activities in the masjid's cash book.

Furthermore, Interviewee 3, as the treasurer, explained the method of recording the masjid's finances as follows:

*Yes, Friday infaq is Rp 90.000, incentives for Friday sermon officers are Rp 50.000, Friday infaq is Rp 130.000, and the incoming funds are according to the calculated Friday infaq. **Recording these incoming debit funds, and outgoing credit funds**, calculated from all incoming and outgoing amounts, we get Rp 10,739,500. Yes, the manual still needs to use a computer. How much spent every Friday in 1 month, the date, how much is the Friday infaq, how much the incentive for the khutbah officer*

The explanation from Interviewee 3 previous gave the researcher an understanding that every Friday, she would make accounting records of the masjid's financial income and expenses. If on Friday there is an infaq of Rp 90,000, then she will record it as income. This note is written next to the debit side; meanwhile, if she pays a khatib of Rp 50,000 on the same day, she will record this expenditure on the credit side. This is shown in the picture about the financial recording method of the Masjidul Ma'ruf. The picture contains information about the date, description, and debit column, which contains financial information on income from the Masjidul Ma'ruf. In contrast, the debit column contains information about financial expenses. The end of the transaction contains information regarding the final balance owned by Masjidul Ma'ruf.

In Interviewee 3's previous narrative, researchers found accounting practices in the form of simple accounting recording methods. This practice is found in the **charity** "recording these incoming debit funds, and outgoing credit funds" The **knowledge** of this charity is that the masjid's treasurer keeps simple financial records of the income and expenditure activities. The recording method is that if there is income, for example, infaq, then the masjid treasurer will record it in the debit section. Conversely, if there are expenses, for example, paying electricity bills, the treasurer will record them on the credit side. Deducting balances in debit and credit positions will show the nominal final financial balance of the masjid.

In the previous discussion, accounting practices in masjids have been found in the form of simple financial recording methods. Reflecting on this practice gives the researcher an understanding that, in essence, this simple accounting recording method reflects the sense (**faith**) of the responsibility of masjid administrators regarding the receipt of infaq funds and the disbursement of these funds. This sense of responsibility is solely aimed at being sincere in worshiping the Creator, as stated by the management that the administrators do not earn or ask to be given a salary for every time, energy, and thought they give.

Furthermore, in Islamic law, the value of responsibility is one that Allah commands through a **revelation of information**: "Every soul is a pledge for its own deeds;" Al Muddassir Verse 38. In line with the value of accounting practices in the form of methods of recording capital and costs with a value that is contained in Islamic religious law gives researchers an understanding that accounting implemented in masjids lives with a sense of responsibility whose essence (**good deeds**) carrying out this responsibility is one form of carrying out His commands. In other words, accounting in the form of a recording method implemented by administrators is inseparable from their faith in the Creator.

Furthermore, a simple method of recording accounting based on non-material values has also been found by several previous researchers in a research theme that is different from this research. For example, Arena et al, through a study of accounting practices by Batik Tanjung Bumi SMEs, are conditional on religiosity and mutual trust values. The results of his research show that, first, accounting practices in the style of MSME entrepreneurs are head-to-head accounting. His philosophy is full of religious culture that sustenance is not mathematics that must be considered.²⁶ Furthermore, there

²⁶ Thera Arena, Nurul Herawati, and Achdiar Redy Setiawan, "Akuntansi Luar Kepala" Dan "Sederhana" Ala UMKM Batik Tanjung Bumi Yang Sarat Nilai Religiusitas Dan Kesalingpercayaan (Sebuah Studi Etnografis), *InFestasi* 13, no. 2 (2017): 309-29, <https://doi.org/doi.org/10.21107/infestasi.v13i2.3510>.

is Sasmita et al, through a study of the interpretation of accounting practices according to the perspective of micro and small entrepreneurs. The results of the study found that traders implement accounting records in memory. This has the meaning of a relationship with the Creator, namely gratitude and blessings, while the value of brotherhood is for relations between humans.²⁷

1.3 Value-based Masjid Financial Accountability Maintaining Trust

As the manager of infaq funds from the community and congregation of Masjidul Ma'ruf, the masjid's administrators know the importance of the financial accountability mandated to them. This is as explained by Interviewee 1 as follows:

*The financial information is open because it was announced to the congregation. We also have a digital clock, and the balance is already there. If you want to visit the masjid, there is a digital clock and the remaining balance attached to it. **And on Friday, after Friday, the amount of the results of the infaq box is announced so that it is not announced the balance is already attached to the digital clock, so even if it is not announced, unless people who do not come to the masjid do not know, we will also continue to announce it so that those who do not come to the masjid know how much the balance of the masjid is.***

Based on Interviewee 1's previous explanation, he gave researchers an understanding of the financial accountability of masjids. The masjid management explained that the masjid's financial information is open. Every Friday, the masjid's financial management will be announced, and there will be a financial information board and a digital clock that contains information about the masjid's balance.

The narrative of Interviewee 1 previously found accountability practices in the form of accountability for incoming and outgoing funds. This practice is found in **charity** " And on Friday, after Friday, the amount of the results of the infaq box is announced so that it is not announced the balance is already attached to the digital clock" The **knowledge** of this charity is that there is financial transparency at Masjidul Ma'ruf. This form of financial transparency is announcing incoming and outgoing infaq funds through loudspeakers. This is routinely done after Friday prayers. Meanwhile, there is a digital clock at the masjid, which contains information about the financial balance of the Masjid al-Ma'ruf. This masjid's financial transparency is a form of responsibility of the masjid management to the congregation or the local community who spend their funds in the masjid.

²⁷ Dwinanda Adijaya Sasmita, Khozy Kamal Hanif, and Naufal Dzaky Arinata, 'Interpretasi Praktik Akuntansi Menurut Perspektif Pengusaha Mikro Dan Kecil', *Jurnal Riset Akuntansi Mercubuana* 3, no. 3 (2019): 180-88, <https://doi.org/10.18382/jraam.v3/i3.180>.

Mr. Interviewee 2 further explained matters regarding the form of financial accountability of Masjidul Ma'ruf as follows:

The masjid must promote transparency and openness of incoming and outgoing money as an organization. This is done so the congregation believes they know that the money they spend is being used for the benefit of the masjid. As I said earlier, there is a financial information board, then every Friday, I read out the masjid's financial balance.

Interviewee 2's previous narrative described his awareness of the importance of accountability for using funds entrusted by the community and the congregation of Masjidul Ma'ruf. As a form of his sense of responsibility, every week, he routinely informs through loudspeakers about the financial information of the masjid, both the funds that have been collected and the funds used. One of the objectives of this action is to maintain the trust of the congregation and the community who have entrusted their trust.

Furthermore, Interviewee 3 revealed the same thing, namely financial accountability. She felt that it was an obligation. The following is her explanation:

The reason is that the people or the congregation do not find out about the money or become suspicious, so they ask what the money they have spent is used for. That's why there must be a monthly record of expenses and income. And report the use of the finances on the notice board so that there are no complaints or suspicions from the public and congregation. And the funds that are donated must also be used as well as possible. The point is that there must be openness of information with the congregation. Every incoming infection, either per month or per week, must be reported. The cash amount is reported every Friday. Until the intensive spending of cleaning staff, electricity costs, and everything must be reported. Besides that, it is also written on the notice board and read through the loudspeakers every Friday

Starting from her explanation, she gave researchers an understanding that recording every financial transaction and reporting it through a loudspeaker is one of the duties of the administrators. This is done to maintain the trust of the community and congregation about the funds they have spent on the masjid's operational activities. Therefore, administrators routinely record and inform the activities of infaq funds to the community and the congregation of Masjidul Ma'ruf. This is also seen in Figure 2 about the information board. The image contains information about the infaq funds received by the administrators of the Masjidul Ma'ruf, expenses, and the final balance.

In the previous discussion, accounting practices have been found in the form of accountability for incoming and outgoing masjid funds. This form of accountability is by conveying directly through loudspeakers, writing on bulletin boards, inputting final balances on digital clocks, simply recording income and expenses, and using infaq funds according to their needs. This accountability practice lives with the spirit **(faith)** of

maintaining trust in the congregation or the local community who have entrusted their money to the administrators. This enthusiasm is reflected in several informants' statements, such as "Organizationally, the masjid is obliged to carry out transparency and openness for incoming and outgoing money, this is done so that the congregation believes." they have given"

Keeping the mandate fosters mutual trust. The value of keeping the mandate is one of God's commands contained in the **revelation information**, " And who are shepherds of their pledge and their covenant, And who pay heed to their prayers. These are the heirs. Who will inherit paradise. There they will abide." Q.s Al-muminun: 8-11. In line with the value of maintaining the mandate of the method of recording accounting with revelation information, it gives researchers an awareness that the essence (**good deeds**) of accounting implemented in masjids lives with faith and obedience to Him.

Furthermore, several researchers have found accountability related to spiritual values in other research themes. For example, Salle, through a study on *manutungi* accountability: interpreting the value of *kalambusang* in the amil zakat institution in the *Ammatoa* customary area. The study results provide a meaning for *manutungi* accountability, which upholds the value of *kalambusang* (honesty) in amil zakat institutions in the *Ammatoa* customary area. In addition to *kalambusang*, to reach *manutungi*, one must fulfill other elements, namely *gattang* (firmness), *sa'bara* (patience), and *nappiso'na* (trust).²⁸ Furthermore, there are Siskawati and Susilawati through a study of accountability for mulat sarira-based waste management. The study's results found that the concept of accountability based on mulat sarira waste management gave values of puputan, THK, jengah, taksu and others. Mulat sarira, as a weapon of self-control, can arouse self-awareness not to damage relationships with humans, God, and the environment. Thus, the culture of mulat sarira is a consensus deconstruction of values of balance and harmony that underlies the development of the concept of accountability for waste management.²⁹

CONCLUSION

This study aims to reveal accounting practices in masjids based on non-material values. The study's results found that there were accounting practices in capital and costs. The principal capital for operational activities at the masjid comes from infaq funds, obtained every Friday, the activities of Islamic holidays. The capital will finance the masjid's

²⁸ Ilham Z Salle, 'Akuntabilitas Manutungi: Memaknai Nilai Kalambusang Pada Lembaga Amil Zakat Kawasan Adat Ammatoa', *Jurnal Akuntansi Multiparadigma* 6, no. 4 (2015): 28-37, <https://doi.org/10.18202/jamal.2015.04.6004>.

²⁹ Eka Siskawati and Made Susilawati, 'Akuntabilitas Pengelolaan Limbah Berbasis Mulat Sarira', *Jurnal Akuntansi Multiparadigma* 8, no. 3 (2017): 470-86, <https://doi.org/10.18202/jamal.2017.12.7067>.

monthly needs, such as electricity costs, cleaning staff, and lamp replacement. The practice of capital and cost accounting requires a sense of sincerity. This is reflected in the absence of demands for each congregation or management to spend their money to prosper the masjid. All forms of contributions, material, energy, and thoughts are based on the awareness of each individual. Awareness to obtain the pleasure of the Creator

Furthermore, accounting practices are in the form of simple recording methods. Masjid management keeps accounting records both in books and on bulletin boards. The recording records all income and expenditure activities of the masjid. The practice of this recording method is conditional on the value of the management's sense of responsibility for the funds mandated by the congregation or the local community. Furthermore, accounting practices in the form of accountability income and expenses infaq. This form of accountability is in the form of an administrator reporting verbally or announcing through a loudspeaker the amount of infaq funds that have been collected, and the amount of infaq funds used to pay for the operational costs of the masjid.

The practice of accountability lives by the value of maintaining trust among people. The three accounting practices discovered previously were practiced based on an awareness of faith in the Creator. This is reflected in the main goal of the administrators to be actively involved in the activities of prospering the masjid solely to worship God. The limitations of this research are the research informants who have not included congregations who donate to masjid activities. Suggestions for further research are to use different approaches, such as phenomenology, ethnography, and hermeneutics, to explore masjid accounting practices based on non-material values.

DISCLOSURE

Conflicts of Interest

The author declares that there is no conflict of interest regarding the publication of this paper.

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