

# CHAPTER I

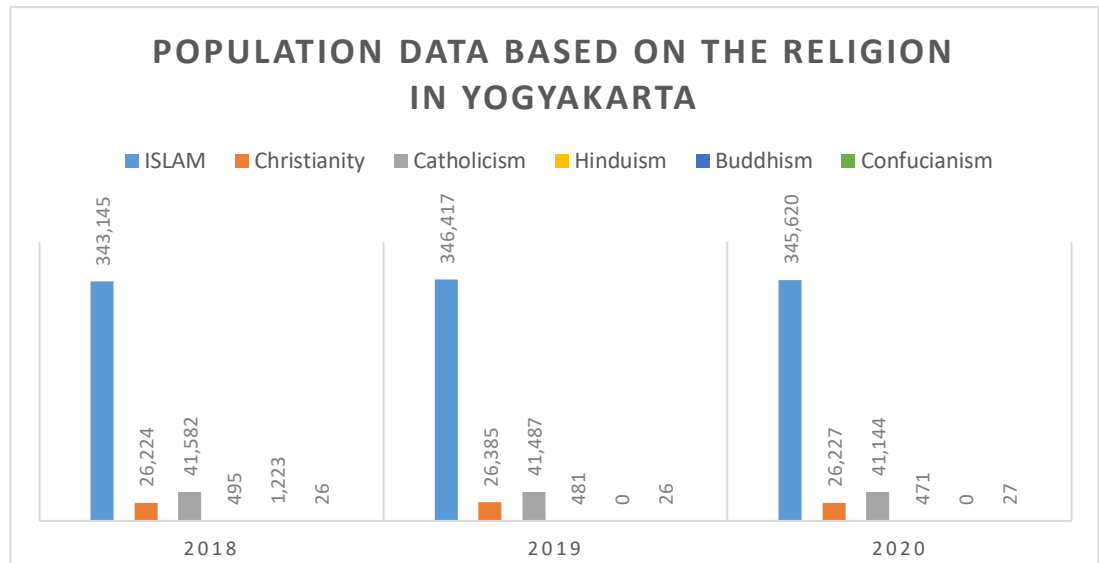
## INTRODUCTION

### **A. Background**

Accountability becomes essential for tools that can support the performance of entities in which accounting is practiced (Simanjuntak and Januarsi, 2011). With accountability, the mosque becomes increasingly open and can be held responsible for activities and actions undertaken. Thus, accountability aims not only to correct mistakes but also to correct problem of one's accountability for what has been done. In general, mosque management is usually in charge of money management and other programs. As a nonprofit organization, a mosque requires accountability in response to all activities and actions undertaken (Aji, 2016). In Islam, it is responsible for one's willful or accidental behavior and conduct. The accountability in the mosque is a source of the trust of jama'ah and those who are not jama'ah on the management of funds, financial management, and activities carried out by the mosque.

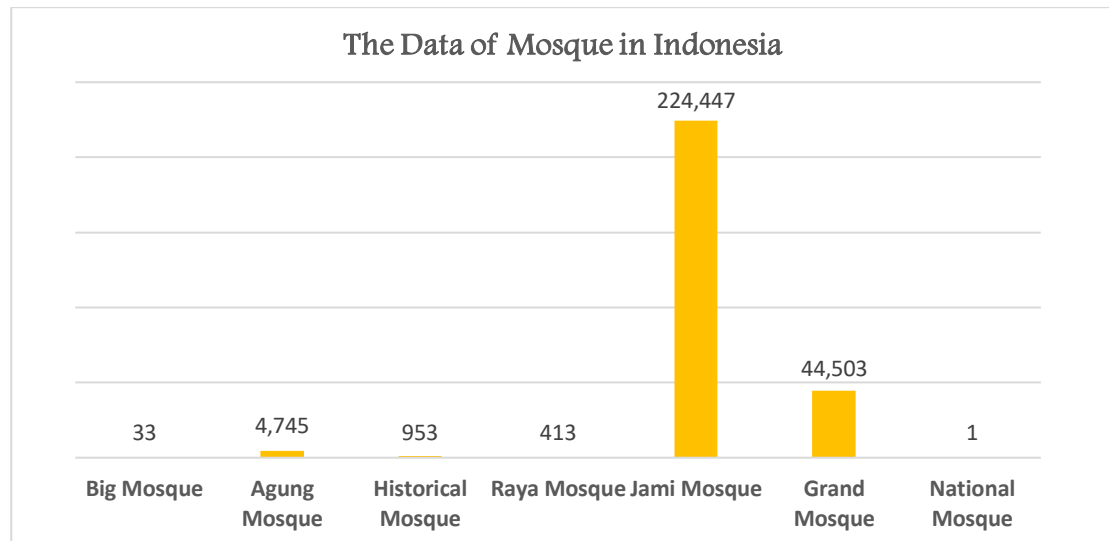
Furthermore, Yogyakarta is one of the cities that has the most total population of 1.240.980 people from six religions that are Islam, Christianity, Catholicism, Hinduism, Buddhism and Confucianism. The number of Muslim population in the city of Yogyakarta in the year of 2018 was 83.15 %, 2019 was 83,52% and in 2020 was 83,59% that increased every year.

**Figure 1. 1 Population Data Based on the Religion in Yogyakarta**



Data population by religion is obtained from Open Government Data of Yogyakarta in order to facilitate access to and used by the community, to promote transparency and accountability, as well as to encourage community participation (<https://opendata.jogjakota.go.id/>). This is in line with the population majority in the area of Yogyakarta who owns a lot of Muslim places for worship or the Mosque. Around 596.834 mosques and musolla in Indonesia have been registered in the SIMAS (Sistem Informasi Masjid) program of the Directorate of Islamic Affairs and Sharia Development of the Directorate General of Islamic Community Guidance of the Indonesian Ministry of Religion.

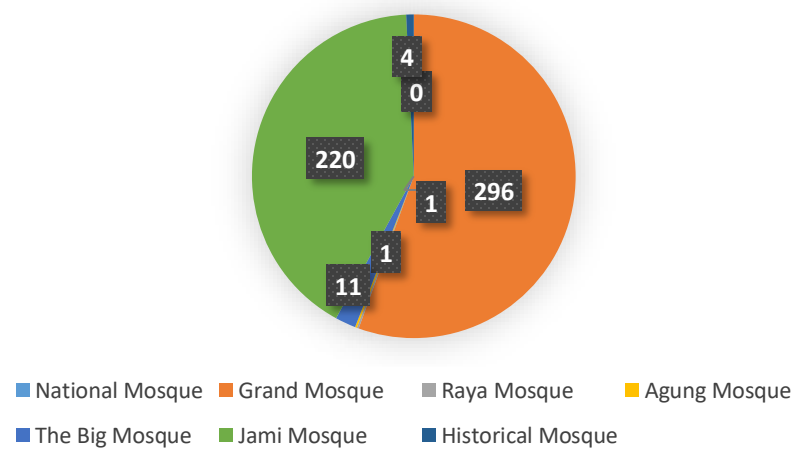
**Figure 1. 2 The Data of Mosque in Indonesia**



Source: <http://simas.kemenag.go.id/index.php/home/>

**Figure 1. 3 The Data of Mosque in Yogyakarta**

**The Data of Mosque in Yogyakarta**



Based on figure, Yogyakarta has 533 mosques that have been registered with SIMAS which are divided into 7 specifications consisting of National Mosque, Grand Mosque, The Big Mosque, Jami Mosque, Raya Mosque, Historical Mosque, and Agung Mosque.

The mosque is a building used for worship for Muslims. The role of the mosque as a Muslim civilization has functions from as worship place to center of community activities. In carrying out its functions, funding sources from the community are needed (Hamdani, 2019). If the mosque has many functions and roles that are carried out routinely, it will require a lot of money to build its better functions and roles. A Muslim should prosper and enliven the mosque as a place of worship, religious study and social community activities as written in the word of Allah SWT in the Qur'an At-Taubah verse 18:

إنما يعمر مساجد الله من آمن بالله واليوم الآخر وأقام الصلاة وآتى الزكاة ولم يخش إلا  
الله فعسى أولئك أن يكونوا من المهتدين

Meaning: " *Only those who prosper the mosques of Allah are those who believe in Allah and the next day, and continue to establish prayers, perform zakat and not be afraid (to anyone) other than to Allah, then they are expected to be among the people. Those who are guided* " (QS. At-Taubah: 18).

The words of Allah SWT state that people who truly have the right to prosper the mosque are those who have faith and fear in Allah. The prosperity of the mosque, of course, can be done by praying in congregation five times in the mosque. Prospering the mosque is the nature of obedience to Allah SWT who has been ordered and recommended to be carried out by Muslims. (Siswanto, 2015) argued that if the mosque is prosperous, it means that the community or management can be coordinated in an organized and effective manner; thus, it is necessary to foster faith, piety, *ukhuwah* and *dakwah islami* in order to make the mosque a solid base of Muslims. The mosque is one form of nonprofit organizations that has the right to make financial statements and report the financial statements to users using the Statement of Financial Accounting Standards (*Pernyataan Standar Akuntansi Keuangan/PSAK*) No.45 of 2011 (Andarsari and Rosita, P, 2016). Many people realize how important financial management is in organizations, both in profit-oriented organizations and nonprofit organizations. The organization should naturally increase information that is true, honest, transparent and does not discriminate so that it is not misused by parties who can harm the organization. Mosque organizations are public sector organizations or nonprofit organizations established from a particular community group or privately owned waqf land. Communities that manage mosques are obtained voluntarily and there is no compulsion to be a mosque caretaker. The people who are members of the mosque managements are believed to be able to take responsibility for activities undertaken.

The accountability of mosque can be able to improve the progress in the financial management of the mosque funds to be accountable and transparent as a way to create a positive impression or image of the financial management of the mosque into more modern and professional. The mosque has an obligation to account for and inform the funds managed to the public and the community. Accountability facilitates the mosque in the recording to be easier and more accurate in order to improve the financial management used.

The research was conducted in five mosques namely Al-Huda Mosque, Baiturrohim Mosque, Gedhe Mataram Mosque, Syuhada Mosque, and Jogokariyan Mosque, located in Wirobrajan, Mergangsan, Kotagede, Kota Baru and Mantrijeron. Five regions were chosen out of fourteen because the data of jama'ah performing five daily prayers amounted from > 200 to < 200. In addition, the mosques could be contacted and had financial statements.

The researcher decided to conduct her research in those five selected areas because the mosques have implemented different managements. Moreover, it was also caused by the number of jama'ah attending the five daily prayers that are quite a lot. The potential of these mosques in shaping financial management and mosque activities organization management using accountability and transparency makes the mosque become alive. Based on this background, this study examines the theme of **"THE FACTORS THAT AFFECT ACCOUNTABILITY OF MOSQUES IN YOGYAKARTA"**.

## **B. Research Question**

Based on the description in the background that has been submitted, the main issues can be formulated as follows;

What factors will affect the accountability of the mosque in Yogyakarta?

## **C. Objective Research**

The objectives in this research are:

1. To find out the factors that can affect the accountability of the five mosques in Yogyakarta studied in this research namely Al-Huda Mosque, Baiturrohim Mosque, Gedhe Mataram Mosque, Syuhada Mosque, and Jogokariyan Mosque based on several indicators namely financial statements, financial management, budget plans and evaluations to establish effective mosque management and realize the goals of nonprofit organizations such as mosques.
2. To find out the factors that can affect the accountability of activities carried out by mosques in Yogyakarta.

#### **D. Research Benefits**

This research is expected to provide both theoretical and practical benefits to all parties.

##### 1. Practical benefits

The results of this study are expected to give an idea for a community or caretaker to understand more about the accountability and financial management in the great mosque. These indicators are interrelated in the financial statements; therefore, it is very necessary as an evidence of the performance of the management to be accountable to donors or residents around the mosque. With accountability, the mosque has transparent financial statements proving that the administrators carry out their obligations properly which are valid and responsible. The donors or community who donate part of their assets should not hesitate in giving a question to the mosque because the administrators are honest in managing the mosques finances.

##### 2. Empirical Benefits

This research is very useful for researchers in adding insight into the effect of accountability on mosque financial management. Adding knowledge about financial management in the mosque and the transparent system is applied in presenting financial statements to the surrounding community. Researchers can have new experience by researching directly in the field regarding accountability at mosques.



