

## Development of Mosque Accounting Information Systems Based on Non-profit Entity Reporting Standards and Sharia Compliance: A Case Study at the X Great Mosque

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DOI: <http://dx.doi.org/10.15294/jda.v12i1.23930>

Submitted: May 5<sup>th</sup>, 2019 Revised: September 15<sup>th</sup>, 2019 Accepted: January 20<sup>th</sup>, 2020 Published: March 31<sup>th</sup>, 2020

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### Abstract

The mosque, a place of worship for Muslims, is a non-profit entity that receives public funds. The mosque should manage, record, and report the receipt and use of mosque funds in an Islamic and accountable manner. This study aims to identify and develop a mosque accounting information system that is per the reporting standards of non-profit organizations and meets sharia compliance. The observed object of this study (hereinafter referred to the X Great Mosque) is one of the great mosques in Central Java Province. This study employs qualitative methods, a case study approach, with data sources of seven participants, including treasurer, secretary, accounting and financial staff, the heads of ketakmiran, education, and social, assets and maintenance, and business affairs programs. This study found that the X Great Mosque carries out accounting information systems properly according to the reporting standards of the non-profit organization. However, the accounting information system at the X Great Mosque, as part of Islamic accounting, has not fully met Sharia compliance because it has not separated in recording and reporting the restricted and unrestricted funds.

**Keywords:** *mosque accounting; information systems; sharia compliance*

### How to cite (APA 6th Style)

Asrori, Kiswanto, Fachrurrozie, & Amal, M. (2020). Development of Mosque Accounting Information Systems Based on Non-profit Entity Reporting Standards and Sharia Compliance: A Case Study at the X Great Mosque. *Jurnal Dinamika Akuntansi*, 12(1), 55-67. doi:<https://doi.org/10.15294/jda.v12i1.23930>

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## INTRODUCTION

The mosque is the house of Allah, where Muslims worship Him to get closer and get His blessing as explained in the Qur'an: "And (He revealed) that the *masjids* are for Allah, so do not invoke with Allah anyone" (Qur'an, 72: 18). During the time of the Prophet Muhammad, the function of the mosque was not only a center of worship but also a center of government, social and economic activity, as well as an educational and cultural center for the Islamic community (Mohd Taib, Ismail, Ahmad, & Rasdi, 2016; Pane, Loebis, Azhari, & Ginting, 2018; Sulaiman, 2007). As at this point, as well as providing education, social and economic services to improve the welfare and quality of life of Muslims, the function of the mosque in Muslim-populated countries, including in Indonesia is being a place of worship for Muslims to achieve Islamic religious and

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spiritual goals (Hasan, Hassan, & Rashid, 2019; Rafida, Alina, Syamsul, Mashitoh, & Yusop, 2013).

As the largest muslim-population country with the most mosques in the world, Indonesia, along with its potential, the existence of mosques is essential in people's lives (Istikoma, Quratul-Ain, & Dahlan, 2015; Muchlis, Sukirman, & Ridwan, 2019; Mufidah, 2016; Musahadi, 2018; Rahmawati, 2012). According to the Chairperson of the Indonesian Mosque Council (DMI), the number of mosques in Indonesia in 2019 will reach 800,000 mosques, meaning that every 225 Muslims have one mosque (www.antaraneews.com, 2019). The mosque accepts donations from the public in the form of *infaq*, *shodaqoh*, *waqf*, and other forms of funds as legitimate donations by Islamic teachings. The donations are used to build and maintain mosque infrastructures and facilities, to finance Islamic worship services, to provide Islamic religious education services, and to provide social and economic services in order to improve the welfare and quality of life of muslims.

The mosque has to manage responsibly and transparently following Islamic sharia and applicable accounting and reporting standards (Kismawadi, Al Muddatstsir, & Sawarjuwono, 2018; Kurniasari, 2011; Raudhiah, Bakar, & Tajuddin, 2014; Zain, Samsudin, & Osman, 2015). Hence, the mosque needs internal control and accounting practices that are important in mosque management (A. Mohamed, Said, Mohd Sanusi, Mohamed Adil, & Khalid, 2013; I. S. Mohamed, Aziz, Masrek, & Daud, 2014; Sanusi, Johari, Said, & Iskandar, 2015). However, the mosque's accounting information system so far has not been fully implemented transparently and accountably (Razak, Yahya, Hussin, & Muhammad, 2014). Based on study conducted by Simanjuntak & Januarsi (2011), the practice of accounting and financial reporting of mosques to meet accountability and transparency in managing mosque funds is still a debate among Muslims because what they consider containing elements of *riya* that are incompatible with Islamic sharia. A fundamental problem regarding the practice of accounting and financial reporting of mosques so far is that there is no mosque accounting information system that meets Sharia compliance (Hamdan, Mohd Ramli, Jalil, & Haris, 2013).

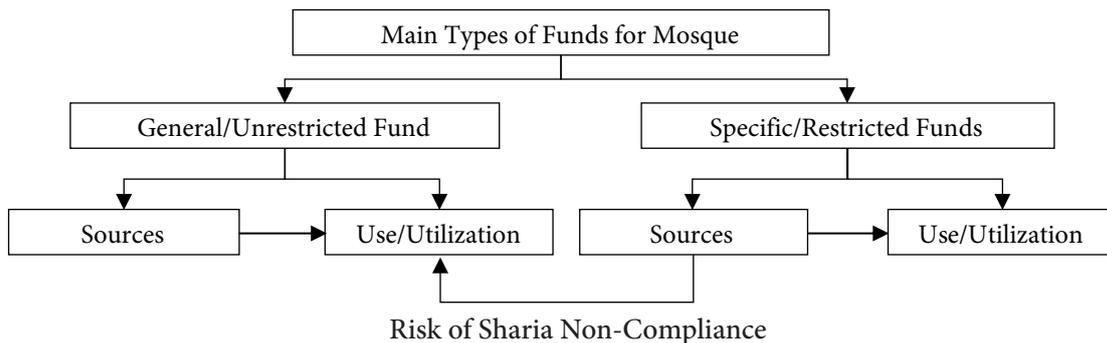
In general, the mosque accounting systems can be interpreted as a series of activities carried out systematically in the financial sector based on certain principles, standards, and procedures to produce actual financial information needed by mosque organizations (Creswell, 2007). The development of the mosque's accounting system must be carried out Islamically in line with the aim of Islamic accounting is being able to fulfil Islamic accountability, create justice and goodness (*al Adl and al Ihsan*), obtaining Allah's pleasure (*barakah*) and achieving happiness in this world and the hereafter (*al-falah*) (Haniffa & Hudaib, 2015). As explained above, it is necessary to develop a mosque accounting system that meets sharia compliance to achieve the mosque accounting system's objectives. Therefore, the first research question in this study is formulated as follows: Does the mosque accounting system at the X Great Mosque meet Sharia compliance?

The fundamental reason for this study needs to be done is that the receipt and use of mosque funds as an Islamic entity must be managed and reported properly and correctly in accordance with Islamic Sharia and accounting standards applicable to the mosque. Thus, the accounting and reporting of mosque financial statement can be carried out under Islamic sharia. This is important because accountability in an Islamic perspective implies vertical accountability to God (Allah) and horizontal accountability to fellow human beings (Haniffa & Hudaib, 2015). As stated by Basri, Nabiha, & Khalid (2012):

*"Islam cares about the management of the organization, the task of the manager must be carried out properly, in addition to meeting the needs and interests of the stakeholders it is also intended to fulfil accountability to God (Allah), because from an Islamic perspective accountability includes vertical accountability to God (Allah) and horizontal accountability to individuals and other communities."*

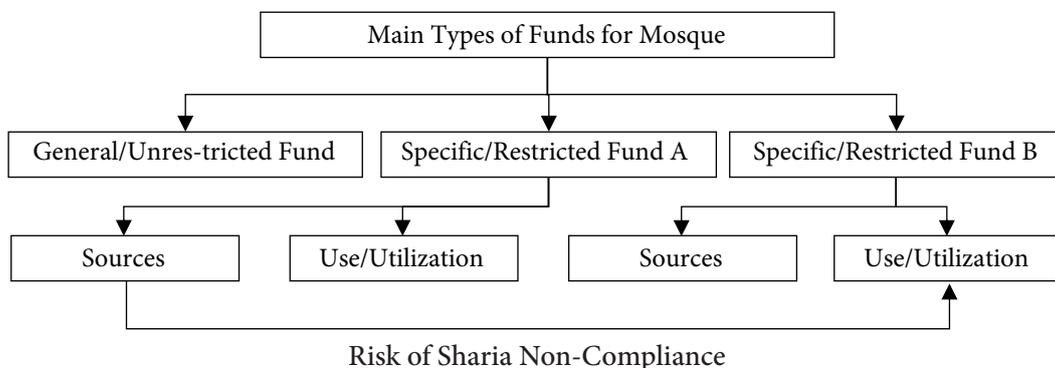
To develop mosque accounting information systems based on Sharia compliance, this study used three references, namely, the Islamic teachings (Qur'an, 2: 282), the theoretical concepts of Islamic accounting (Haniffa & Hudaib, 2015), and the *Model Ijarah Masjid* (MIMAS)

recommended by Hamdan et al. (2013). First, the reference that important to develop the mosque accounting information systems is Islamic teachings which explained in the Qur'an, *Surah al-Baqoroh*, verse 282, that gives obligations to Muslims when performing *muamalah* activities does not use transactions in cash must be recorded and accounted properly. Second, the other important reference for development of a mosque's accounting information system is concepts theories of Islamic accounting which developed by Sharia paradigms (Haniffa & Hudaib, 2015). It includes three dimensions of viewpoint, namely, the dimensions of philosophical viewpoint faith in God / Allah (*tauhid*), the dimension of legal governing human life in achieving Islamic sharia goals (*Syariah Islamiyah*), obtaining Allah's pleasure, happiness in the world and the hereafter (*al-falah*) and creating social justice (*maslahah*), and the dimension of Islamic ethics, namely *taqwa*, kindness, responsibility, and trust (*amanah*). Sharia accounting developed using the Sharia paradigm can be used as Islamic accountability and decision-making tool in managing Sharia entities (Asrori & Mukhibad, 2016), both applied to sharia business entities including Sharia Banks or applied to Sharia non-profit entities such as Mosques (Wasilah & Nurhayati, 2015). Accounting practices fully established in mosques are expected to adhere to the principles of *muamalah* (Asdar, Ludigdo, & Widya P, 2014). Third, the last important reference needed for the development of a mosque's accounting information system is the Imaroh Mosque Model developed by Hamdan et al. (2013). The model suggests that there are two risks of Sharia non-compliance in the management of mosque funds: First, the risk of Sharia non-compliance because restricted funds are not used to fund activities or programs that should be farmed with unrestricted funds, as can be seen in Figure 1.



**Figure 1.** Risk of Sharia Non-Compliance Type one (Hamdan et al., 2013).

Second, the risk of Sharia non-compliance due to the use of restricted funds specifically to fund program A is used to fund program B, as shown in Figure 2.

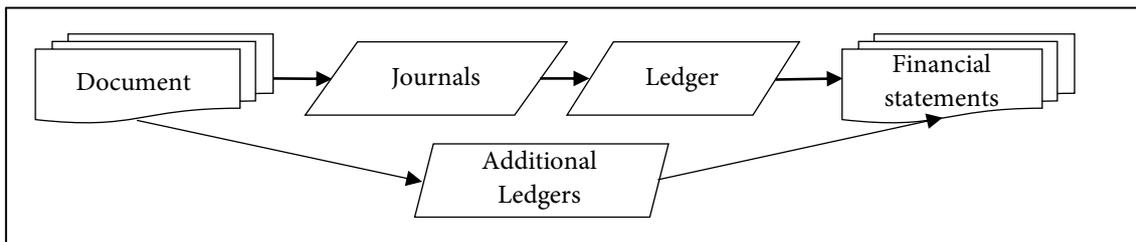


**Figure 2.** Risk of Sharia Non-compliance Type 2 (Hamdan et al., 2013).

Mosques are Islamic religious organizations that can be categorized as non-profit entities (Ismatullah & Kartini, 2018). The characteristics of a mosque as a non-profit entity: The First,

obtaining funds / resources from donors who do not expect repayments or obtaining economic benefits. Second, aiming at providing services without the aim of fostering profits. If there is a mosque business activity that makes a profit and seems commercial in nature, the profit is not distributed to the founders or managers of the mosque. Third, there is no ownership right for the founder or manager of the mosque, so that mosque ownership cannot be sold or transferred. The consequence of a mosque as a non-profit entity is that accounting and financial reporting must be held based on accounting and financial reporting standard for non-profit organizations. However, refer to some previous studies found that most accounting practices and financial reporting of mosques were not in accordance with Statement of Accounting Standards and Financial Reporting (PSAK) Number 45 concerning Financial Reporting for Non-profit Entities which published by the Indonesian Institute of Accountants (Ikatan Akuntan Indonesia, 2016)(Nariasih et al., 2017). Therefore, it is necessary to develop a mosque accounting system information in accordance with applicable accounting standards for non-profit organization.

According to Andarsari (2017), Romney & Steinbart (2018), and Soudani (2012) accounting information systems are systems that collect, record, store and process data to produce information for decision makers. Referring to the definition of accounting information system described above, the task of mosque accounting information system is to collect, record, store, and process data into information for planning, controlling, and operating of mosque organization. Accounting information systems is understood as a system that processes data and transactions to produce useful information for planning, controlling, and operating a business or organization. The main elements of the accounting information system include documents, journals, ledgers, and additional ledgers, and financial statements as presented in figure 3.



**Figure 3.** Basic Elements of Accounting Information Systems (Mulyadi, 2002)

Thus, the development of a mosque’s accounting information system as an Islamic non-profit entity requires the design of the main elements of accounting, including documents, journals, ledgers and financial reports that meet financial reporting standards applicable for non-profit organizations (Nugraha, Wahyuni, & Achmad, 2014). Based on the background description above, the second and third research questions in this study: Second, does mosque accounting information system at the X Great Mosque meet financial accounting standards for non-profit organization? Third, what is the typed, form, and content of elements of accounting information system at the X Great Mosque that meets sharia compliance and reporting standards for non-profit entities?

**METHODS**

This study employs qualitative methods, case study approach (Chu, PH. and Chang, 2017; Creswell, 2007). The case study was conducted at the X Great Mosque, one of the great mosque in the Province of Central Java, Indonesia. The X Great Mosque was chosen as the focus of research, observed object, because it has assets, and receives and uses large amounts of public funds, so it is possible to require the support of the mosque’s accounting information system that meets the reporting standards of non-profit organizations and sharia compliance. The focus of this study is to develop a mosque accounting information system based on financial accounting standards for non-profit entities and sharia compliance.

The research variables observed are accounting information systems that meet sharia compliance and applicable financial accounting standards. The elements of the accounting information system observed include documents, journals, ledgers, and financial reports. Data collection use documentation, observation, and interviews. Where interviews are used as the main method. Interviews were conducted in the X Great Mosque to get data from Executive Board (*Takmir*) who served as treasurer, accounting staff and secretariat. Interviews with *takmir*, as well as accounting and secretarial staff were conducted in-depth. Furthermore, to improve the design of the mosque's accounting information system based on sharia compliance and the non-profit entities' financial accounting standards, a focus group discussion (FGD) was held involving experts in sharia accounting, *takmir*-treasurer, accounting and financial staff of the X Great Mosque.

Data analysis was conducted qualitatively using the triangulation method and the coding method in detail, which was done continuously as long the field data was still collected (Creswell, 2007). The triangulation method is used to check the validity of data by comparing the results of interviews on the object of research. The coding method used includes three coding phases, namely: open encoding (for the development of categories of information), axial coding (intended to review the database or new data collected to provide knowledge about the category), and selective coding (intended to determine one category as a core concept to explain phenomena that have been observed). The interrelation of data collection activities with data analysis uses open coding, axial coding, and selective coding to obtain an integrated theory.

## RESULTS AND DISCUSSIONS

The results of this study suggest that the X Great Mosque under study implemented the accounting information system that is in accordance with the reporting standards of non-profit organizations. The X Great Mosque documented, recorded, and reported correctly every transaction of receipt and use of mosque funds as recommended by the Indonesian Institute of Accountants in PSAK No. 45 (Ikatan Akuntan Indonesia, 2016). Documents for recording transactions required include Evidence of Acceptance Funds, Evidence of Expenditure Funds, and Memorial Evidence. Furthermore, as media for recording transactions in the mosque's accounting information system are a Cash Receipts Journal, a Cash Payment Journal, and a General Journal (Memorial Journal). While the mosque financial report presented includes the Financial Position, Activity Report, and Cash Flow.

On the other hand, judging from the type and content of financial statements that the X Mosque presents in its annual report, it shows that the mosque accounting information system has met the applicable of accounting standards for non-profit entities. However, judging from the format and contents of the financial statements, it shows that the mosque accounting information system is not fully compatible with the standards. Treasurer said:

*“Indeed, mosque is a non-profit entity, which has received funds from the public, government and sometimes also receives funds from companies and other institutions that care about the existence of mosques as places of worship for Muslims. However, the accounting treatment of mosque until now has not entirely in accordance with accounting standards applicable to non-profit entity.”*

When this was confirmed to accounting and financial staff, they then presented the X Great Mosque's financial statements last year. It has been observed, it was found that the format and contents of the X Great Mosque's financial statements are not yet fully in accordance with the reporting standard of non-profit entity issued by the Indonesian Institute of Accountants in PSAK No. 45 (Ikatan Akuntan Indonesia, 2016). The results of this study are in line with the findings of research conducted by Pramesvari (2019) at the Jogokariyan Mosque in Jogjakarta, which states that the Jogokariyan Mosque in Jogjakarta has fulfilled the accountability of mosque financial management on mental and spiritual aspects. However, judging from the accountability in the physical aspect does not fully meet the financial reporting standards of non-profit published by Indonesian Institute of Accountants in PSAK No. 45 concerning Financial Reporting of Non-

## Profit Entities.

The theoretical concept of accounting for non-profit entities such as mosques is the funds theory, so the development of mosque accounting emphasizes more accountability than profitability (Adil, Mohd-Sanusi, Jaafar, Khalid, & Aziz, 2013). Referring to the accountability in the Islamic perspective, which every transaction that cannot be completed must be well recorded (Qur'an, 2: 282). Management of mosque funds, both receipts and funds must be documented, recorded, and reported in accordance with sharia rules (Islamic law). The results of this study state that the accounting information system of the X Mosque under study has not fully met Sharia compliance. Among them has not been recorded the receipt and use of restricted funds and unrestricted funds separately. As a result, sharia non-compliance appears in the mosque's accounting information system, as explained by Hamdan et al. (2013) in Risk of Sharia Non-compliance Types 1 and 2.

The existence of sharia compliance in the mosque's accounting information system, when this is confirmed to the Treasurer of the mosque, this is justified, as stated in the statement as follows:

*"The accounting information system applied in the mosque that I manage in practice up to now has not recorded separately between the receipt of infaq / shadaqoh funds that are restricted and unrestricted. Because most of the infaq / shadaqoh funds are received from charity boxes (kotak amal), which are not restricted by the funds giver (donors). The separation of recording the receipt and use of mosque funds that are restricted and unrestricted, I think is still difficult to apply in mosque accounting practices."*

When this was confirmed to the accounting and financial staff, they stated as follows:

*"So far, we have not recorded and reported infaq / shadaqoh funds that are restricted and unrestricted, both in terms of receiving and using their funds."*

When asked to them why there is no separation? Then they stated their statement as follows:

*"There are no instructions and directions from Treasurer and as well as we all don't understand very well about the accounting treatment of recording infaq / shadaqoh funds be to separate between unrestricted and restricted as mandated by the giver (donors)."*

Based on the results of this study as described above, it is recommended to develop a mosque accounting information system that meets sharia compliance. This recommendation is in line with the results of prior study conducted by Kiswanto & Mukhibad (2011) which states that sharia compliance reflects management accountability in managing an Islamic organization, based on the principles of monotheism, piety, trustworthy and *ihsan*. This can be seen from the religious behavior of the treasurers and staff of accounting and financial in carrying out their duties and responsibilities in managing the financial affairs of the mosque properly in accordance with sharia compliance. Referring to the recommendations of Hamdan et al. (2013) who wanted the mosque's accounting information system to be developed based on sharia compliance. Through this research, it is recommended that the types and format of elements of a mosque's accounting information system meet sharia compliance, including the following elements of transaction documents, journals, and financial statements:

First, regarding of transaction documents that need to be developed include are Evidence of Acceptance Funds, Evidence of Expenditures Funds, and Evidence of Memorial, using an alternative format as shown in Figures 5, 6 and 7.

<b>The X Great Mosque Address Phone Number / Fax</b>	<b>EVIDENCE OF ACCEPTANCE FUNDS</b>			<b>No. BDM: Date:</b>	
Received from					
Fund type	<i>Infaq / Alms, Waqf, Grant, Others</i>				
Nature of funds	Unrestricted	Restricted for		Acct. No.	
Funds form	Cash			Rp	
	Non-Cash		Rec. No.	Rp	
	Total			Rp	
Spelled					
Note:	Accounting	Treasurer	Finance / Secretariat	Cashier/ Warehouse	Depositors

Figure 5. Evidence of Acceptance Funds Document

<b>The X Great Mosque Address Phone Number / Fax</b>	<b>EVIDENCE OF EXPENDITURE FUNDS</b>			<b>No. EERF: Date:</b>	
Served for					
For the purpose of					
Expense Program				Acct. No.	
Nature of funds	Unrestricted	Restricted for			
Funds Form	Non-Cash:		Account No.	IDR	
	Total			IDR	
Spelled					
Note:	Accounting	Treasurer	Finance/ Secretariat	Cashier/ Warehouse	Receiver

Figure 6. Evidence of Expenditure Funds Document

The next document required in the X Great Mosque's accounting information system is Memorial evidence document; of course, this document is used to record all transactions that cannot be recorded in the evidence acceptance funds document and the evidence expenditure fund document. The format of memorial evidence document that recommended in this study can be seen in Figure 7.

<b>The X Great Mosque Address Phone Number / Fax</b>	<b>MEMORIAL EVIDENCE</b>			<b>No. ME: Date:</b>	
Transaction					
Account	Description			Amount	
				IDR	
				IDR	
	Total Amount			IDR	
Spelled					
Note:	Accounting	Treasurer	Finance / Secretariat	Cashier/ Warehouse	Related parties

Figure 7. Format of Memorial Documents

Implementing the evidence of acceptance funds document as recommended in this study in Figure 5 needed to encourage mosque accounting information system can be documented separately and properly transaction acceptance of *infaq / shadaqah* funds between unrestricted and restricted used as mandated by the givers funds. Furthermore, implementing the evidence of expenditure funds document as recommended in this study in Figure 6 can supported mosque accounting information system to documented separately and properly transaction of expenditure fund for the purpose of each program, i.e. expenditure or used fund can separately between for Social Program and for Education Program. Thus, the mosque accounting information system can meet Sharia compliance as recommended by Hamdan et al. (2013).

Then concerning journals as medium transaction recorded that need to be developed in the mosque accounting information system in order to meet sharia compliance are including Cash Receipt Journal, Cash Payment Journal, and General Journal. As presented in figures 8, 10 and 11.

Cash Receipts Journal

Date	Ev.	Description	Ref.	Debit		Credit		
				Cash	Unrestricted <i>Infaq/ Shadaqah</i>	Operating Revenues	Others	
							Acc. No.	Amount

Figure 8. Format of Cash Receipts Journal

Cash Payment Journal

Date	Ev. No.	Description	Ref.	Debit				Credit
				General Expense	Expense <i>Ketakmiran- Program</i>	Others		Cash
						Acc. No.	Amount	

Figure 9. Format of Cash Expenditure Journal.

General Journal

Date	Ev. No.	Description	Ref.	Debit	Credit

Figure 10. Format of General Journal

The advantage of applying the cash receipt journal presented above in the mosque accounting information system is that be able separately recorded between unrestricted *infaq / shadaqah* funds and restricted *infaq / shadaqah funds*, so that it accounting treatment can be meets Sharia compliance as recommended by Hamdan et al. (2013). Likewise, the application of cash payment journal in the mosque accounting information system can be recorded separately for each program expense, so that in accordance with the provisions of financial accounting standards for non-profit entities as mandated by the Indonesian Institute of Accountant. However, this requires that in every management of a great mosque in a district or province there is one manager (*takmir*) who is competent in finance and accounting (Said, Mohamed, Sanusi, & Yusuf, 2013).

The development of elements accounting information system, which include of documents and journals with alternative format as recommended in this study, enables the mosque accounting information system to present financial reports of Financial Position, Activity Reports and Cash Flow that meet sharia compliance. As presented with alternative format and content that recommended in this study which can be seen in Tables 1, 2, and 3.

**Table 1.** Format and Content of Financial Position Statement

THE X GREAT MOSQUE Financial Position Statement As of December 31, 20XX and 20XX (in IDR thousand)		
	20XX	20XX
<b>ASSET</b>		
<i>Current assets</i>		
Cash and cash equivalent	xxx	xxx
Short term investment	xxx	xxx
Account Receivable	xxx	xxx
Account Others	xxx	xxx
Expense are paid in advance	xxx	xxx
<i>Total current asset</i>	<u>xxx</u>	<u>xxx</u>
<i>Non-Current Asset</i>		
Investment Property	xxx	xxx
Fixed Asset	xxx	xxx
Accumulated depreciation of fixed assets	(xxx)	(xxx)
Long term investment	xxx	xxx
<i>Total non-current assets</i>	<u>xxx</u>	<u>xxx</u>
<b>LIABILITY</b>		
<i>Short Term Liabilities</i>		
Account payable	xxx	xxx
Prepaid income	xxx	xxx
Accrued expenses	xxx	xxx
Others debt	xxx	xxx
<i>Total short-term liabilities</i>	<u>xxx</u>	<u>xxx</u>
<i>Long-term liabilities</i>		
Annual liability	xxx	xxx
Long-term debt	xxx	xxx
<i>Total of long-term liabilities</i>	<u>xxx</u>	<u>xxx</u>
<b>NET ASSET NETO</b>		
<i>Unrestricted Net Asset</i>	xxx	xxx
<i>Restricted Net Asset</i>	xxx	xxx
<i>Total liabilities and net asset</i>	<u>xxx</u>	<u>xxx</u>

**Table 2.** Format and Contain of Activity Report  
 THE X GREAT MOSQUE  
 Activity Report  
 For the year ended December 31, 20XX (in IDR thousand)

<b>CHANGES IN UNRESTRICTED NET ASSET</b>	
<b><i>Income</i></b>	
Unrestricted <i>infaq / shadaqoh</i>	xxx
Operating income	xxx
Others legal income	xxx
Long term investment income	xxx
Other income investment	xxx
Long-term net investment not yet realized	xxx
<i>Total income</i>	xxx
<b><i>Expense</i></b>	
Worship Service ( <i>Ketakhmiran</i> ) Program	xxx
Education and <i>Da'wah</i> Program	xxx
Social Program	xxx
Business Program	xxx
Asset and Maintenance Program	xxx
General and administrative expense	xxx
Salary expense and wages	xxx
Accumulated depreciation of fixed assets	xxx
Others expense	xxx
<i>Total expense</i>	xxx
Increase / decrease of unrestricted net asset	xxx
<b>CHANGE IN UNRESTRICTED NET ASSET</b>	<b>xxx</b>
Increase / decrease restricted net asset	xxx
<b>CHANGE IN RESTRICTED NET ASSET</b>	<b>xxx</b>
Increase / decrease of restricted net asset	xxx
NET ASSET EARLY YEAR	xxx
NET ASSET END YEAR	xxx

**Table 3.** Format and Contain of Cash Flow Report

THE X GREAT MOSQUE	
Cash Flow Report	
For the year ended December 31, 20XX(in IDR thousand)	
<b>OPERATING ACTIVITIES</b>	
Cash from unrestricted <i>infaq/shadaqoh</i>	xxx
Cash from operating income	xxx
Cash from other legal income	xxx
Cash from restricted <i>infaq / shadaqoh</i>	xxx
Cash from <i>waqaf</i>	xxx
Cash from <i>hibah</i>	xxx
Cash from receivable	xxx
Cash from revenue sharing receipt	xxx
Cash from other receipt	xxx
Cash for paid profit sharing	-xxx
Cash for paid to employees	-xxx
Cash for paid expenses	-xxx
Cash for to pay off other debt	-xxx
<i>Net cash received (used) for operating activities</i>	xxx
<b>INVESTMENT ACTIVITIES</b>	
Proceeds from investment sales	xxx
Equipment purchase	-xxx
Investment purchase	-xxx
<i>Net cash received (used) for investment activities</i>	xxx
<b>FUNDING ACTIVITIES</b>	
Long-term debt withdrawals	xxx
Payment of annual obligations	-xxx
Payment of long-term debt instalments	-xxx
<i>Net cash received (used) to operating activities</i>	xxx
INCREASE (DECREASE) IN NET IN CASH AND CASH EQUAL	xxx
CASH AND CASH EQUAL YEAR EARLY	xxx
CASH AND CASH EQUAL END YEARS	xxx

Based on the results of the study, development of mosque accounting information systems that meet Sharia compliance and reporting standards for non-profit entities can be represented financial statements as Islamic accountability to Sharia compliance and as accountable manner in decision making to meet the interests of stakeholders. This in line with the teachings of Islam as explained in the (Qur'an, 7: 27) which means: "O you who believe, do not betray Allah and the Prophet (Muhammad) and (also) do not betray the trust entrusted to you, as you know." Amen.

## CONCLUSION

The results of this study found that the accounting information system at the X Great Mosque studied was not yet fully compliant with sharia compliance. Because it has not been carried out recording and reporting separately between *infaq* and *shadaqah* funds that are unrestricted and restricted as desired by the funders (donors). It is recommended that a mosque accounting

information system be developed that meets sharia compliance.

Through research, it has been developed and recommended the types and formats of elements of mosque accounting information systems that meet sharia compliance. First, concerning the elements of transaction documents are including Evidence of Acceptance Funds, Evidence of Expenditures Funds, and Evidence of Memorial. Second, concerning the element of journals include Cash Receipt Journal, Cash Payment Journal and General Journal. Third, concerning the elements of financial statements are included Financial Position, Activity Reports and Cash Flow. Implementation of the elements of the mosque accounting information system with the type and format of transaction documents, journals and financial reports as recommended in this study, will result in mosque financial reporting that meets sharia compliance as recommended by Hamdan et al. (2013), and accountable and trustworthy as taught in the Qur'an (2: 282).

The limitation of this research is that the case study is only conducted on an entity of a great mosque in Central Java Province. The next researcher is expected to be able to test the noncompliance of sharia mosque accounting information systems with case studies at a number of large mosques in other provinces throughout Indonesia.

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