

Implementation Of Accounting for Mosque in Some Mosque in Bandung Regency

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Abstract

Community service can take any form. One of them is by giving thoughts in increasing the accountability of mosques. Mosques, at this time in Indonesia, not only function as places of worship but also have socio-economic functions. One of the mosques belonging to this class is the Jami Mosque. Although it is a jami mosque, most of the mosques have not yet processed into mosques that can account for their socio-economic funds to the people. Evidence of several jami mosques in Bandung Regency shows a low level of financial accountability readiness with reference to the Interpretation of Financial Accounting Standards (ISAK) 35, especially the introduction of ISAK 35. An assessment of the level of reporting readiness is carried out using an exploratory method. Mosque samples were collected from mosque administrators who responded to the researcher's questionnaire. Research outputs are in the form of national and international journals as well as mosque accounting modules. The purpose of the study is to measure the level of recognition and increase in understanding of mosque takmir practitioners and the public on mosque accounting as well as to be able to provide input for the accounting standard board in preparing the Statement of Financial Accounting Standards (PSAK) for Mosques which currently does not exist. The results of the study show that the recognition of the form of reports alone is still low, so socialization about the forms and elements of financial reports is needed.

Keywords

Mosque Accounting, ISAK 35, Takmir Masjid, Jami Mosque, Socialization

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Introduction

Background Of the Problem

Community service is one part of the Tri Dharma of Higher Education, in addition to the other two dharmas, namely research and teaching. (Samad, 2021) One of the implementations of this vision includes accommodating and coordinating service programs carried out by lecturers, especially in the Study Program. Accounting, at Widyatama University Bandung systemically through the Institute for Research and Community Service (LP2M). The proposed program is to find out how big the level of implementation of accounting standards, especially mosques, has been by the community so far.

Indonesia has the largest Muslim population in the world, however, Indonesia is not a country based on religion. Indonesia has a large number of mosques. Jusuf Kalla as Chairman of the Mosque Prosperity Council (DMI) stated that the number of mosques in Indonesia until February 2020 was 800,000 (Al-Tamimi, Qahtan, & Abuelzein, 2020). There are quite a number of mosques. The mosque is managed by the mosque takmir. The takmir of the mosque is an organization that takes care of all activities related to the mosque both in building, maintaining and prospering it. In activities to prosper the mosque, the mosque takmir of course also carries out management and accounting activities. Accounting activities involve financial recording and reporting activities.

The mosque is a form of non-profit organization (non-profit oriented). Mosques as non-profit organizations according to the AICPA (American Institute of Certified Public Accountants) and FASB (Financial Accounting Standards Board) are included in the category of non-profit organizations. Non-profit organization is an entity that has the following characteristics: (1) most of the organization's resources depend on resource providers who do not expect reciprocity (2) the organization's operations are to provide goods or services but do not aim to earn profits; (3) there is no owner's interest such as a business enterprise.

The non-profit function of mosques can be observed from the daily activities of most mosques today, namely as a means for worship and activities. Although mosque activities are limited to worship activities, in order for the people to trust the trustworthiness of the mosque takmir, then of course the mosque takmir needs an effective mosque information system that is able to inform 1) the condition and condition of the congregation, 2) the condition and condition of the mosque's assets and finances and, 3) other necessary information in connection with the interests of the mosque. This is intended so that the accountability of the mosque takmir to the congregation is complete and can increase trust. This high-quality information is also supported by information on good mosque financial management reports. This happens because, the mosque also requires the availability of funds that are not small every month. With the financial reports, the mosque takmir can think about, seek, and collect funds for the benefit of the mosque. (Bedečković, Krizmanić, & Kadlec, 2021)

The mosque as a religious entity produces reports on religious activities carried out as well as costs associated with these activities such as income from pilgrims through infaq and alms and the expenditure of these funds to finance facility maintenance, electricity payments, transportation costs for preachers, and so on. When a mosque entity has functions that are more than that, especially business activities that are closely related to finance, accounting is needed to regulate the reporting system, internal control reporting, and financial reporting itself. The choice of accounting basis for public sector organizations such as mosques falls to PSAK 45, the standard for non-profit organizations which is standardized again in ISAK 35. But in reality, many mosque takmirs have not adopted ISAK 35, even though they do not know it. The level of understanding of financial reporting standards for mosques in Bandung Regency is the contribution of this study. Bandung regency was chosen because the number of jami mosques is the second largest in West Java. In addition to knowing the quality of understanding, it is also expected that there should be input for the sharia accounting standard board regarding the form of reports that are understood by the general public without losing the informative quality of the report.

Problem Identification and Formulation

With reference to the background of the problem above, this study will focus on exploring the description of the knowledge of the mosque takmir, first, on the form of financial statements by referring to the ISAK 35 standard in several mosques in Bandung Regency. After getting an

overview of the knowledge of the takmirs of mosques in several mosques in Bandung Regency, a proposal report was formulated from the point of view of the takmirs of the mosques studied.

Research Use

The purpose of this research, theoretically, is to provide knowledge about mosque accounting. Practically, this research is useful for guiding and providing knowledge to the mosque takmir to improve his ability in terms of mosque financial reporting so that the information produced by the mosque takmir is of higher quality and will ultimately increase the congregation's trust in the mosque takmir. For the accounting profession, this research is expected to provide knowledge about the form of mosque financial statements that are understood by everyone, namely by combining accounting for zakat, Infaq, alms and waqf with accounting for non-profit entities.

Literature Review

Definition and Duties of Mosque Managers Related to Mosque Financial Reporting

The mosque is a place of worship for Muslims. Masjid means a place of prostration and other names for mosques in Indonesia are musholla, langgar or surau. The term mosque comes from Arabic, taken from the word "Sajada, yasjudu, sajdah". The word prayer means prostrating, obedient, obedient, and submissive and full of respect and ta'dzim. To indicate a place, the word prayer is changed to "Masjidun" (Isim eating) which means a place of prostration to worship Allah SWT. Terminologically, the mosque has the meaning as the center of all virtues to Allah SWT. in it there are two forms of virtue, namely kabajikan which is packaged in a special form of worship, namely Fardhu prayer, both alone and in congregation and virtue which is packaged in the form of daily amaliyah to communicate and friendship with fellow congregations. The word prostration according to Quraish Shihab, contains several meanings, namely: first, recognition and respect for other parties as stated in the letter al-Baqarah [2] verse 30). In this verse it is mentioned that the angels prostrated to Adam. Second, awareness of mistakes and acknowledgment of the truth of the other party as stated in QS Thaha [20] verse 20). In this verse it is explained that the magicians of the king of Pharaoh prostrated after Moses performed a miracle and defeated their magic. Third, prostration means following and conforming to Allah's decree or sunatullah as mentioned in Q.S. ar-Rahman [55] verse 6). In the verse it is explained that the stars and plants prostrate to Allah. (Syarifudin, Ren, & Fitri, 2020)

The main function of the mosque is a place of prostration to Allah SWT, a place of prayer and a place of worship to Him. In addition to being a place of worship, the mosque also functions to foster and educate people to become human beings who believe, are pious, knowledgeable, do-good deeds, have character and become good and responsible citizens as God's creatures on earth. As the Messenger of Allah when he finished building the Quba mosque, then he continued his journey to Medina. (Muhamat & Don, 2021). The function of this mosque is guarded by mosque administrators who are members of the mosque takmir. The word takmir literally means to enliven or prosper. Takmir mosque means to enliven or prosper the mosque. Meanwhile, in terms, mosque takmir are people who seek to prosper the mosque, in certain ways and management (rules), and with their respective duties and functions. (Lyoni, 2020)

The takmir of the mosque as described by Sitompul (Ekaviana, Triwuyono, & Djamhuri, 2021) has a certain structure. The highest position is occupied by the chairman, then the secretary and treasurer, and so on are the sections and sections and then the members. Positions related to financial reporting are chairman, secretary and treasurer. The chairman has the duty to lead and control the activities of the members of the board in carrying out their duties, so that they remain in their respective positions or functions, represent the organization to outside and inside, implement programs and secure government policies in accordance with applicable regulations, sign letters Important things include letters or notes of spending money/funds/assets of the organization, overcoming all problems in the implementation of tasks carried out by the management, evaluating all activities carried out by the management, reporting and being responsible for the implementation of all organizational tasks to the congregation, representing/ assign, approve/permit expenses.

The treasurer is in charge of holding and maintaining the organization's assets, both in the form of money, inventory items and bills, planning and seeking the entry of mosque funds and controlling

the implementation of the Mosque Expenditure Budget Plan (RABM) in accordance with the provisions, receiving, storing and recording finances, goods, bills and letters. - securities, issuing money according to needs based on the approval of the chairman, keeping proof of receipt and disbursement of money, making routine or development financial reports (monthly, quarterly, annual) or special reports, reporting and being accountable for the implementation of their duties to the chairman.

The secretary's duties are to represent the chairman and vice chairman if the person concerned is not present or not at the place, provide technical and administrative services, make and distribute invitations, make a list of attendance at meetings/meetings, record and compile minutes of meetings/meetings, do all secretariat work. which includes correspondence and archiving, also maintains a list of congregations/religious teachers/ta'lim assemblies and makes organizational reports (bulletins, quarterly, and annual) including management deliberations and congregational deliberations, reports and accounts for the implementation of their duties to the chairman/ Deputy chairman and make a year-end report as the responsibility of the General Chair.

Mosque Accounting According to ISAK 35

In reporting mosque management activities publicly, the mosque takmir must understand the existing financial reporting standards and then apply them. There are currently no financial standards for mosque accounting. Therefore, the standard used is ISAK 35.

ISAK 35 (Adam, 2015) is a financial accounting standard for non-profit entities. A non-profit entity is an entity that is not profit-oriented but still has an obligation to account for the utilization of the resources it manages to funders and the public. One of the accountability media is financial reports. A characteristic of not-for-profit organizations is that the entity's resources come from donors who do not expect repayment or economic benefits commensurate with the amount of resources provided. In addition, not-for-profit organizations can produce goods and/or services without the purpose of generating profits, and if the non-profit entity generates profits it is not distributed to the founders or owners of the nonprofit entity so that the ownership in the non-profit entity cannot be sold or reflects the proportion of the distribution of resources at the time of liquidation or dissolution. non-profit entity. The characteristics of this non-profit organization are in accordance with the characteristics of the mosque. The accounting standard used for mosques is thus ISAK 35.

The financial condition of the mosque is stated in the financial statements. Mosque financial reports can be made at any time, according to the wishes of the parties involved. Reports can be made monthly, quarterly, semi-annually and one year or one accounting period in accordance with the policies of the entity or the rules of the authorities or donors. Therefore, the characteristics of the use of funds within the entity can be limited and the restrictions can be permanent or temporary. Its primary purpose is to provide information relevant to the interests of donors, nonprofit members, creditors, and others who provide resources to nonprofit entities.

The donor's interests in the form of limitations on the duration and scope of its nature lead to permanent restrictions. but mosques are allowed to use some or all of the income or other economic benefits derived from those resources. Temporary restrictions are restrictions on the use of resources by donors that stipulate that these resources are maintained for a certain period or until certain conditions are met.

In addition to the issue of whether or not the use of funds is long, non-profit entities also have the characteristics of using funds according to the wishes of the donor. In this case the mosque will have bound and unbound donations. Restricted donations are resourcing whose use is restricted for a specific purpose by the donor. The nature of the bond can be temporary or permanent. Temporarily tied up means that the contributions that are included in the temporary binding are due to a limited purpose for a certain period, for example, funds for cleaning, electricity, takmir salaries, teachers' salaries for the Koran, funds for water supply or funds for building maintenance. Some institutions use a time limit of up to 5 (five) years before being withdrawn or transferred to the unrestricted type. The second characteristic is that it is permanently bound, namely that this type of fund requires a non-profit entity to allocate it to a certain type of asset, maintain it permanently and allow it to benefit from it, for example, waqf. Unrestricted donations are resourcing whose use is not restricted to a specific purpose by the donor, such as funds that are put into a charity box by nature, so they can be used for anything.

Financial information derived from the characteristics of this non-profit organization can be

presented in several forms of reports, namely statements of financial position, activity reports, cash flow statements, statements of comprehensive income, statements of changes in net assets and notes to financial statements.

The statement of financial position aims to provide information about assets, liabilities, and net assets and information about the relationship between these elements at a certain time, as well as to assess the organization's ability to provide services on an ongoing basis and its liquidity, financial flexibility, ability to meet its obligations, and external funding needs also cover non-profit entities as a whole and present total assets, liabilities, and net assets. The statement of financial position also presents assets in order of liquidity, and liabilities by maturity date, classifies assets into current and non-current, and liabilities into short-term and long-term, discloses information about the liquidity of assets or the maturity date of liabilities, including restrictions on use. assets, in the notes to the financial statements.

The statement of financial position presents the amount of each group of net assets based on the presence or absence of restrictions by donors, namely: permanently bound, temporarily bound, and unbound. Information regarding the nature and amount of permanent or temporary restrictions is disclosed by presenting the amount in the financial statements or in the notes to the financial statements.

The main purpose of the activity report is to provide information about the effects of transactions and other events that change the amount and nature of net assets, the relationship between transactions and other events, how the use of resources in the implementation of various programs or services, can help donors, organization members, creditors and others in evaluating performance over a period, assessing the effort, capability and continuity of the organization and providing services and assessing the performance of managers' responsibilities and performance. The activity report also presents information on income as an addition to unrestricted net assets, expenses as a deduction from unrestricted net assets. Donations are presented as an addition to unrestricted, permanently bound, or temporarily bound net assets, depending on whether there are restrictions. Restricted donations whose restrictions no longer apply within the same period can be presented as unrestricted donations; consistently presented and disclosed as accounting policies. The activity report presents recognized gains and losses on investments and other assets (or liabilities) as an increase or decrease in unrestricted net assets, unless their use is restricted.

The cash flow statement aims to present information about cash receipts and disbursements in a period. Cash receipts from donors whose use is restricted for the long term. Cash receipts from donations and investment income whose use is restricted to the acquisition, construction and maintenance of fixed assets, or enhancement of endowments. Disclosure of information regarding non-cash investing and financing activities: donations in the form of buildings or investment assets, interest and dividends that are restricted for long term use.

The comprehensive income report aims to provide information about the financial performance of the entity during a certain business period, namely profit and loss, composition, and details of income (income and gains) and expenses and other comprehensive income that are useful for calculating or analyzing profitability, efficiency, return on investment. (Return on investment), earnings per share (earnings share), as well as forecasts about the ability of the cash flow.

The notes to the financial statements aim to provide information in the form of explanations and details of items that have been presented in the financial statements and provide information on items that do not meet the recognition criteria in the financial statements.

c. Mosque Accounting according to ISAK 35 and Accounting for Zakat Infaq Alms Waqf (ZISWAF) Mosque accounting according to ISAK 35 has been explained in section 2.a. Accounting for mosques from the point of view of zakat and waqf can use PSAK for ZIS and PSAK for Waqf. In general, PSAK 112 (Adam, 2015) regulates the accounting treatment of waqf transactions carried out by both nazhir and wakif in the form of organizations and legal entities. PSAK 112 can also be applied by individual nazhir.

The management and development of waqf is a reporting entity (the term 'waqf entity' is used) that prepares separate financial statements and is not consolidated into the financial statements of organizations or legal entities from nazhir. The financial statements of the waqf entity do not consolidate the financial statements of its subsidiaries. Complete financial statements of waqf entities include statements of financial position, detailed statements of waqf assets, activity reports, cash flow statements, and notes to financial statements.

The basis for recognizing waqf assets is the waqf pledge deed, where the waqf will and waqf promise (wa'd) do not meet the criteria for recognizing waqf assets. Temporary waqf is a liability

that must be returned to the waqf in the future. The basis for recognizing the distribution of waqf benefits is the acceptance of the waqf benefits by mauquf alaih. Meanwhile, the basis for nazhir fees is the net result of the management and development of waqf assets that have been realized in the form of cash (cash basis). The measurement of waqf assets received from wakif is the nominal value for cash and fair value for non-cash assets.

Wakif recognizes the delivery of waqf assets as an expense in profit or loss, except for temporary waqf which are still recorded as wakif assets and presented as restricted assets.

PSAK 109 (Saprianto, Steelyana, & Tahir, 2021) applies to amil who receive and distribute zakat and infaq/alms. Amil who receive and distribute zakat and infaq/alms, hereinafter referred to as "amil", is a zakat management organization whose establishment is intended to collect and distribute zakat and infaq/alms. This PSAK 109 can be applied in mosques for mosque takmir who also functions as amil as stated in PSAK 109 (Saprianto et al., 2021) and also tested by Lubis

Amil funds are amil's share of zakat and infaq/alms funds as well as other funds that are intended for amil by the giver. Amil funds are used for the management of amil. The infaq/alms fund is the non-amil portion of the infaq/alms receipts. Zakat funds are non-amil's share of zakat receipts. Infaq/alms funds are assets that are given voluntarily by their owners, whether their use is limited (determined) or not.

The distribution of funds involves mustahiq, namely the person or entity entitled to receive zakat which consists of:

1. poor;
 2. poor;
 3. Riqab;
 4. people who are in debt (ghorim);
 5. converts to Islam;
 6. fisabilillah;
 7. people on the way (ibn sabil); and
 8. amyl,
- or not concerning mustahiq for infaq and alms funds.

III. Object and Implementation Methodology

a. Object of research

The object of research is the Jami Mosque in Bandung Regency. According to data from SIMAS, West Java, Bandung Regency is the area with the second largest number of jami mosques after Cianjur Regency which has 5495 mosques. (Paquin-Pelletier, 2019) The mosque is an institution

b. The methodology for implementing community service begins with the formation of an implementing team, formulation of goals, determination of stakeholders, implementation, preparation, determination of problem solutions priorities, collection and analysis of needs, review and evaluation, determination of new needs and targets, and report generation.

c. The stages of implementation, preparation, prioritizing problem solutions, gathering and analyzing needs, reviewing and evaluating, determining new needs and targets as well as making reports are research activities. This study uses a qualitative approach. This is because qualitative research seeks to examine social phenomena in an atmosphere that takes place naturally or naturally, not in controlled or laboratory conditions. (Zaluchu, 2021) The type of qualitative research used in this study is exploration.

d. Population and research sample. Jami' mosque population is 5234 mosques (Paquin-Pelletier, 2019). The sample collection technique was convenience sampling and obtained as many as 8 mosques based on those who answered the google form, namely Al Falah Mosque, Syamsudduha, Baitul Anshor, Alhuda, Almuhajirin, Husnul Khootimah, Al Hikmah, Jami' Riyaadlul Jannah, Jabal Rahmah, Syafaatul Ikhwan.

e. The research variable for this research is the implementation of mosque accounting in several mosques in Bandung Regency. Implementation is a series of activities related to finance in accordance with accounting for mosques. The implementation of mosque accounting cannot be observed yet, but because there have been efforts to implement it, the implementation process is only limited to understanding the accounting of the mosque itself. Understanding is the beginning for reporting. The implementation that is operationalized in this problem is because it is the process of understanding the mosque takmir in implementing mosque accounting in the mosques he manages.

f. Sources, data analysis and research time. Data sources are primary and secondary. Primary

data is information about mosques that is obtained directly from the mosque management. Secondary data was obtained through literature on mosques and electronic data obtained from the web site. Data analysis was carried out qualitatively, namely in the form of rankings and quantitatively using theoretical opportunity analysis. The research was carried out from February to May 2021.

Research Results and Discussion

Research Result

This research was conducted by conducting a preliminary survey. A preliminary survey was conducted by distributing questionnaires to one of the mosques, namely the Al Fathu Mosque and obtained an indication of not recognizing the forms of financial statements. With the information from this preliminary survey, a questionnaire was distributed with the intention of asking for information regarding the understanding of the management regarding the forms of financial statements according to ISAK 35 and the forms of financial reports according to ISAK 35 and PSAK 109 for zakat infaq alms (ZIS) management institutions and based on the position of the management. also, initial knowledge of accounting, because they must understand the information that will be presented to the public.

The form of the statement of financial position occupies the first position that is asked for a response for understanding. The desired understanding is that the mosque takmir understands the purpose of the statement of financial position, the components of the report in the form of assets, liabilities and net assets. Likewise for the report on changes in net assets, what you want to know is about the understanding of the mosque takmir about the purpose of the report on changes in net assets, beginning balances, ending balances, net assets with restrictions and net assets without restrictions. As for the comprehensive income report, it is about the purpose of the comprehensive income report, the components of income, expenses and income calculation techniques. For alternative statements of financial position, the mosque takmir is expected to show his understanding of the purpose of the statement of financial position in the form of the state of assets, liabilities and fund balances.

The results of collecting data on the understanding of the mosque takmir are presented in [table 1](#) below.

Table 1

Understanding of Mosque Takmir on Mosque Accounting Standards in Several Jami Mosques in Bandung Regency in 2021

Jami' Mosque Name	Position of Mosque Takmir	Has Known Accounting Science	Understanding of Statement of Financial Position according to ISAK 35	Understanding of Statement of Changes in Net Assets according to ISAK 35	Understanding of Comprehensive Income Statement according to ISAK 35	Understanding of Mosque Takmir on Statement of Financial Position and according to ISAK 35 and PSAK ZISWAF in Several Jami Mosques in Indonesia Bandung Regency in 2021
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Alfalah	Imam of the mosque	Doesn't have	Difference between liabilities and obligations	What is the initial balance 33,22496 How is it calculated	How is this an annual or monthly report	What is the difference between equipment and equipment?
Syamsu dduha	The Builder	Doesn't have	Building depreciation	Net asset with restrictions	The meaning of codes, 2g.10/11, net asset without restrictions?	Entity's payable

Baitul Anshor	Chairman of mosque takmir	has	About assets and value of assets	Net asset without restrictions	Doest not understand about restrictions	Value of depreciation
Alhuda	Chairman of mosque takmir	Has	About liabilities	Quiet understood	Quiet understood	Entity's payable
Almuhajirin	Chairman of mosque takmir	Doesn't have	The meaning of current assets, noncurrent assets, liabilities and net assets. Understand and the report must be according to ISAK 35	Doesn't understand the meaning of elements	Doesn't understand the meaning of elements	Doesn't understand the meaning of elements
Husnul Khootimah	Chairman of mosque takmir	Doesn't have	Liabilities especially payroll and payables	Detailed enough	Quiet understood	Detailed enough
Al Hikmah	Secretary of mosque takmir	has		Net Asset, management of asset, counting technic	Mosque sharing revenue, kind of business run by masjid	About cash and cash equivalent
Jami' Riyaadlu l Jannah	Deputy Chairman of mosque takmir	has	-	-	-	
Jabal Rahmah	Treasurer of mosque takmir	Doesn't have	Assets without restrictions	Does not understand all of element in the report	Does not understand all of element in the report	understand all of element in the report
Syafaatul Ikhwan	member of mosque takmir	has	Does not understand all of element in the report	Does not understand all of element in the report	Does not understand all of element in the report	Entity's payable and liabilities

Source: Data Survey

Table 1 presents the mosque takmir's understanding of financial accounting standards. In terms of positions, as indicated by column 2, the mosque administrators who answered the questionnaire turned out to be 6 out of 10 administrators related to financial reporting, namely the management who served as chairman, deputy chairman, secretary, treasurer and member. A total of 60% (out of 6/10) means that they must know about the process of making reports until financial reports are produced.

The understanding of the takmir of the mosque in accounting matters, which is shown in column 3, is expressed in terms of 50% (ie 5 who answered yes out of 10 people) knowing accounting means that the takmir of the mosque can understand the forms and terms that are in the current financial statements. While regarding the understanding of the mosque takmir regarding the statement of financial position, which is shown in column 4, the purpose of the statement of financial position is to describe the position or condition of assets, liabilities and net assets, a total of 33% (3/9) in general understand about liabilities as evidenced by the emergence of the word liability in their statement that answers the difference between liabilities and obligations, about liabilities, and the issue of debt and salary liabilities. There were 22% (2/9) who expressed an understanding of assets, namely those who answered about assets and the value of buildings and depreciation. It shows an understanding of current assets, non-current assets and net assets at 11% (1/9). There are 11% (1/9) who understand everything, namely those who answer yes, ideally like that. The answer to the understanding of net assets is the answer to assets with restrictions and not in the amount of 11% (1/9). There are 11% of those who don't understand (1/9).

The understanding of the mosque takmir in terms of the report on changes in net assets shown in column 5, which describes income and expenditure activities that generate net assets, turns out to be 34% (3/9), namely those who answered net assets with a limitation of two people, regarding

net assets, technical calculations and management. Those who did not understand at all 33% (3/9), namely those who answered the meaning of the term, did not understand all of them, two people. There are 33% (3/9) of the mosque's takmir who adequately understand the statement of financial position, who answer the initial balance, are well-understood, quite detailed

The understanding of the takmir of the mosque in terms of the comprehensive income report, which is shown in column 6, which describes income and expenditure activities that generate net assets, is 67% (6/9) quite understanding. While those who do not understand everything are 22% (2/9). For those who understand everything there is 11% (1/9)

The understanding of the mosque takmir in terms of the statement of financial position that combines the standards of ISAK 35 with PSAK 109 on ZIS, which is shown in column 7, which describes the state of assets, liabilities and net assets, turns out to be 33% (3/9) according to the combination of the three PSAKs, generally speaking. 22% (2/9) of non-current assets, i.e. depreciation, 11% (1/9) of non-current assets, which stated an understanding of 11% (1/9) through the answers are quite detailed and nothing is not understood. There are 22% who do not understand everything (2/9).

Discussion

Based on the results of the research obtained, it can be seen that the mosque takmir understands accounting for mosques as evidenced by the figure of 60%. This understanding is partly (ie the value of 50%) in the form of an understanding of the form of the financial statements as well as the terms used. If the size of this figure is expressed in a combined form according to probability theory, it will produce an image that 30% (ie $50\% \times 60\%$) of mosque takmir understand accounting and understand forms and terms in accounting. As many as 30% (ie $50\% \times 60\%$) of the mosque takmir understand accounting but do not know the forms and terms in mosque accounting. There are 20% of mosque takmir who do not understand accounting but understand the forms and terms of mosque accounting (ie $50\% \times 40\%$). As many as 20% (ie $50\% \times 40\%$) of the mosque takmir do not understand accounting and do not understand the forms and terms of accounting for mosques. The mosque takmir's understanding of the statement of financial position shows that the mosque's takmir who understands the purpose of the financial position statement also understands about 11% of assets, liabilities and net assets. Meanwhile, mosque takmir who understand the terms assets, liabilities and net assets are 11%. The mosque takmir who does not understand about liabilities means that he understands about assets and net assets is 33%. The takmir of the mosque as much as 22% understand the liability. There are 11 percent of mosque takmir who understand net assets only, and 11 percent of mosque takmir who understand nothing at all.

If the initial understanding of accounting is related to the understanding of the statement of financial position, it will be found that 7% (ie $60\% \times 11\%$) of the mosque takmir understand the objectives, assets, liabilities and net assets and previously were familiar with accounting. As many as 7% (ie $60\% \times 11\%$) of the mosque takmir understand assets, liabilities and net assets and are familiar with accounting. As many as 20% (ie $60\% \times 33\%$) of the mosque takmir understand assets and net assets and previously knew accounting. As many as 13% (ie $60\% \times 22\%$) of the mosque takmir understand net assets and are previously familiar with accounting. As many as 7% (ie $60\% \times 11\%$) of the mosque takmir understand liability and are familiar with accounting. As many as 7% (ie $60\% \times 11\%$) of the mosque takmir did not understand the purpose of the statement of financial position as well as assets, liabilities and net assets and were previously familiar with accounting. The average score for the takmir's understanding of the statement of financial position according to ISAK 35 is 10, which is the sum of 7% plus 20% plus 13%, plus 7% plus 7% divided by 5.

If unfamiliarity with accounting (i.e. 40%) is related to understanding the statement of financial position, it will be found that 4% (i.e. $40\% \times 11\%$) of the mosque takmir understand the objectives, assets, liabilities and net assets and previously did not know accounting. As many as 4% (ie $40\% \times 11\%$) of the mosque takmir understand assets, liabilities and net assets and previously knew accounting. As many as 13% (ie $60\% \times 33\%$) of the mosque takmir understand assets and net assets and previously did not know accounting. As many as 9% (ie $40\% \times 22\%$) of the mosque takmir understand net assets and were previously unfamiliar with accounting. As many as 4% (ie $40\% \times 11\%$) of the mosque takmir understand liability and previously did not know accounting. As many as 4% (ie $40\% \times 11\%$) of the mosque takmir did not understand the purpose of the statement of financial position as well as assets, liabilities and net assets and were previously unfamiliar with accounting.

The understanding of the takmir of the mosque in terms of reporting changes in net assets shows that 34% (3/9) of the takmir of the mosque quite understand the purpose of the report on changes in net assets, net assets with restrictions and net assets without restrictions, calculation of net assets and their management. Meanwhile, the yakmir of the mosque who understands the beginning balance, ending balance and calculation is 33%. As many as 33% of the mosque takmir do not understand the purpose of the statement of financial position, net assets with restrictions, net assets without restrictions, beginning balances, ending balances, calculation and management are 33%.

If the initial understanding of accounting (i.e. 60% who knows accounting) is related to the understanding of the statement of changes in net assets, it will be found that 20.4% (i.e. 60% x 34%) of the mosque takmir understand the objectives, restrictions on net assets and net asset balances and previously know accounting. As many as 20% (ie 60% x 33%) of the mosque takmir understand about net asset balances and were previously familiar with accounting. As many as 20% (ie 60% x 33%) of the mosque takmir did not understand anything and previously knew accounting. Meanwhile, if unfamiliarity with accounting (i.e. 40%) is associated with an understanding of the report on changes in net assets, it will be found that 14% (i.e. 40% x 34%) of the mosque takmir do not understand the objectives, restrictions on net assets and net asset balances and previously did know accountancy. As many as 13% (ie 40% x 33%) of the mosque takmir did not understand about net asset balances and previously did not know accounting. As many as 13% (ie 40% x 33%) of the mosque takmir did not understand everything about changes in net assets and previously did not know accounting.

In the case of a comprehensive income report, if the initial understanding of accounting (i.e. 60% who knows accounting) is linked to an understanding of the comprehensive income report, it will be found that 7% (i.e. 60% x 11%) of the mosque takmir understand the objectives, income and expenses and previously did know accounting. As many as 40% (i.e. 60% x 67%) of the mosque takmir understand about income and expenses and were previously familiar with accounting. As many as 13% (ie 60% x 22%) of the mosque takmir did not understand anything and previously knew accounting. Meanwhile, if unfamiliarity with accounting (i.e. 40%) is associated with an understanding of the comprehensive income report, it will be found that 4% (i.e. 40% x 11%) of mosque takmirs do not understand the objectives, income and expenses and previously did not know accounting. As many as 27% (ie 40% x 67%) of the mosque takmir did not understand about income and expenses and previously did not know accounting. As many as 9% (ie 40% x 22%) of the mosque takmir did not understand anything and previously did not know accounting.

In the case of the statement of financial position which is a combination of ISAK 35, PSAK 109 and PSAK , if the initial understanding of accounting (ie 60% who is familiar with accounting) is associated with an understanding of this alternative statement of financial position, it will be found that 7% (ie 60% x 11%) the mosque takmir understands the objectives, assets, liabilities and balances of funds and previously was familiar with accounting. As many as 20% (ie 60% x 33%) of the mosque takmir understand about assets, liabilities and fund balances and are familiar with accounting. As many as 13% (ie 60% x 22%) of the mosque takmir understand the components of assets and liabilities and are previously familiar with accounting. As many as 7% (ie 60% x 11%) of the mosque takmir understand only the asset component and previously knew accounting. As many as 13% (ie 60% x 22%) of the mosque takmir did not understand anything about this alternative financial position statement and were previously familiar with accounting. The average score for takmir's understanding of the statement of financial position according to this alternative is 12, which is the sum of 7% plus 20% plus 13%, plus 7% plus 13% divided by 5.

Meanwhile, if unfamiliarity with accounting (i.e. 40%) is associated with an understanding of this alternative statement of financial position, it will be found that 4% (i.e. 40% x 11%) of the mosque takmir do not understand the objectives, assets, liabilities and balances of funds and previously did not know accountancy. As many as 13% (ie 40% x 33%) of the mosque takmir did not understand about assets, liabilities and fund balances and previously did not know accounting. As many as 9% (ie 60% x 22%) of the mosque takmir did not understand the components of assets and liabilities and previously did not know accounting. As many as 4% (ie 40% x 11%) of the mosque takmir did not understand the asset component as well and previously did not know accounting. As many as 9% (ie 40% x 22%) of the mosque takmir did not understand anything about this alternative financial position statement and were previously unfamiliar with accounting.

Conclusions and Suggestions

Conclusion

From the discussion carried out in the discussion section, it was concluded that if the mosque takmir is already about accounting, three classes of understanding can be made, namely understanding, quite understanding and not understanding, then for the understanding class it is found that the mosque takmir understands the purpose of various forms of financial statements, the terms used and also the components of the report, as well as the calculations in it. For a moderately savvy class, takmir's understanding varies between understanding the individual components of financial statements or the calculations in them. For those who do not fully understand the purpose of financial statements, terms, content, and calculations in them, this understanding only applies to one to two people.

Suggestion

By looking at the composition of the comparison between the average value of the takmir who understands the statement of financial position according to ISAK 35 and the alternative which is worth 10 and 12, respectively, mosque accounting is better directed to the alternative form. For the average value of understanding the form of financial statements in the form of objectives, terms, components and calculations of 10 percent, it seems that a lot of socialization needs to be done to the managers of the mosque takmir, not only in Bandung Regency but also throughout Indonesia so that accounting is expected to influence the environment for the better from a spiritual point of view. (Yusran, 2021)

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