



Professional management of Mosque finances at the Raodatul Jannah Mosque in Laikang Village

Amran¹, Arfandi², Nurhani², Nugroho Dwi Prihandoko², Chairul Ikhsan¹, Syamsuddin¹, Muhammad Nur Abdi¹, Muh Nasrun¹, Muhaimin¹

¹Muhammadiyah Makassar University

²Muhammadiyah Sorong University

Correspondence email : mnurabdi@unismuh.ac.id

Received: 13 March 2023

Accepted: 1 July 2023

DOI: <https://doi.org/10.55942/ccdj.v3i1.232>

ABSTRACT

This study aims to explain the practice of financial management in mosques. The focus of this research is to explore and investigate how the financial management practices carried out by the Raodatul Jannah mosque in Laikang Village, Pangkajene Regency. This research uses a case study method with several data collection techniques, namely interviews, observation, and document review. After the implementation of this Community Service, the knowledge/understanding of the Raodatul Jannah Mosque Management in Laikang Village in professional mosque financial management is getting better and can implement professionally related to the mosque's financial position report, mosque activity report, and mosque financial report. cash flow statement. So that the financial management of the Raodatul Jannah Mosque can obtain transparency and accountability.

Keywords: financial management, transparency, accountability, financial report

1. INTRODUCTION

Examining the function of the mosque is very broad. The function of the mosque in the days of the Prophet was not just a place to perform prayers alone. The mosque at that time was also used as a madrasa for Muslims to receive Islamic teaching. The mosque is also a meeting hall to unite various elements of the kingdom. The mosque also functions as a place to deliberate and run the wheels of government. The existence of the mosque in the era of the apostleullah is more accurately said to be an institution that builds modern Islamic civilization. <https://jateng.kemenag.go.id>

But in fact, today the role of the mosque in solving social religious problems is increasingly experiencing a decline. So many mosques are built only as symbols rather than a means to build people. Generation of Muslims Without Mosques is a problem among Muslims that is rampant in modern cities in Indonesia. (andika saputra 2021).

Responding to the above phenomenon, "There are three things that should be realized, namely secretarial activities properly, maintenance and development activities for the prosperity of the

mosque to support spiritual moral improvement and boost the economic level of the community. These three aspects must be fulfilled in order to utilize the mosque as much as possible," explained the Regent of Wonosobo. <https://jateng.kemenag.go.id>

Furthermore, in line with the function of the mosque in the era of the Prophet Muhammad, the Head of Islamic Bimas Mahbub, as well as the chairman of the Indonesian Mosque Council (DMI) conveyed the function of the mosque similar to the function in the era of the Prophet Muhammad, namely the mosque as a means of fostering faith, fostering Islamic society, strengthening ukhuwah islamiyah, means of struggle and tarbiyah.

In realizing this function, mosque management coaching needs to be held in an integrated manner, involving all levels of society even though the government and religious institutions have held a mosque management coaching model packaged with mosque competition activities, it is deemed necessary to be carried out continuously in order to truly create the function of the mosque according to the desired criteria,"

In this case, mosque financial management needs to be carried out to increase social accountability, economic and social empowerment of the community, maintain regularity and

continuity of activities, increase donor trust, and avoid leakage and use of funds that are not on target. So it is necessary to carry out community service with the theme of professional mosque financial management at the Raodatul Jannah Mosque in Laikang Village.

2. IMPLEMENTATION METHOD

Community Service activities are carried out for about one month, namely in January 2023. This activity was carried out at the Raodatul Jannah Mosque in Laikang Village, Ma'rang District, Pangkajene and Islands Regency which focused on the Management / Management of the Raodatul Jannah Mosque. The activities carried out aim to increase the knowledge / understanding of the Mosque Management / Management in the financial management of the Mosque by using the appropriate financial management system, namely related to the financial position report, activity report, and cash flow report. So that with this PKM, the Mosque Management can be helped to be able to more professionally manage the financial activities of the Mosque. Then, the Mosque Management can also better understand what objects belong to the Mosque, as well as inventory records that usually do not explain the costs incurred during the use of assets and their history.

Based on the aspect of the Mosque's financial position report, Partners in this case the Mosque Management are taught to understand related assets which are the balance of all assets owned by the Mosque such as buildings, air conditioners, sound systems, and others. Then on liabilities related to the balance of debt owned by the Mosque, and net assets, namely the balance of Mosque assets that have been reduced by depreciation. Then in the aspect of the activity report, the Raodatul Jannah Mosque Management is understood about the aspects of income, expenses, increase/decrease in net assets, and the balance of net assets at the beginning and end of the year, and also in the aspect of the cash flow statement relating to the operating activities of the Mosque's routine income and expenses, investment activities related to the purchase and disposal of assets, and funding activities related to debt received in the form of money.

3. RESULT AND DISCUSSION

The program began with socialization at the mosque, which was attended by the mosque's caretakers, youth and the local village government. Activities were carried out simultaneously between socialization and training in making mosque financial reports according to the rules. Socialization is carried out in the form of material presentation accompanied by questions and answers and discussions related to optimization. Mosque administrators can be helped to be more professional in managing mosque financial activities. Then, the Mosque Management can also better understand what objects belong to the Mosque, as well as inventory records that usually do not explain the costs incurred during the use of assets and their history.



Figure 1. Submission of Socialization Materials

Based on the aspect of the Mosque's financial position report, Partners in this case the Mosque Management are taught to understand related assets which are the balance of all assets owned by the Mosque such as buildings, and others. Then on liabilities related to the balance of debt owned by the Mosque, and net assets, namely the balance of Mosque assets that have been reduced by depreciation. Then in the aspect of the activity report, the Raodatul Jannah Mosque Management is understood about the aspects of income, expenses, increase / decrease in net assets, and the balance of net assets at the beginning and end of the year, and also in the aspect of the cash flow statement relating to the operating activities of the Mosque's routine income and expenses, investment activities related to the purchase and disposal of assets, and funding activities related to debt received in the form of money.



Figure 2. question and answer

Here is the flow of a good financial report:

1. Identify transactions: Record all financial transactions that occur within a certain period.
2. Analyze transactions: Analyze each transaction to ensure that they have been recorded correctly.
3. Recording transactions in the journal: Record all transactions into the journal.
4. Recording in the ledger: Post the journal into the ledger for each account.
5. Balance sheet preparation: Create a trial balance for each account in the ledger.
6. Adjustment journal: Create adjustment journals to adjust accounts that have not been recorded or recorded incorrectly.
7. Create financial statements: Create financial statements consisting of a balance sheet, income statement, statement of changes in capital, cash flow statement, and notes to the financial statements.
8. Closing journal: Close the ledger by making a closing journal entry to balance the accounts.

A good financial statement flow can help ensure that the financial statements are accurate and trustworthy. In creating financial statements, be sure to follow the correct sequence and check each transaction carefully to minimize errors.



Figure 3. Enthusiasm of the training participants

a simple way to record financial statements:

1. Collect and record transactions in a journal: Record all financial transactions that occur within a certain period, including the income and expenditure of money.
2. Create a trial balance: After recording transactions, create a trial balance that records the balances of financial accounts.
3. Create an income statement: Create an income statement that records income and expenses to determine the profit or loss generated in a certain period.
4. Create a cash flow statement: Create a cash flow statement that records the inflow and outflow of cash in a given period.
5. Compile financial statements: Compile financial statements consisting of a balance sheet, income statement, and cash flow statement.
6. Store and archive financial statements: Store the financial statements neatly and safely for future reference and audit purposes.

By following the steps above, you can record simple financial statements for small businesses or SMEs. Make sure to record each transaction carefully and follow the correct sequence in preparing the financial statements.

and how to record the mosque's inventory:

1. Identify the type of inventory: Determine the type of inventory to be recorded, such as cleaning equipment, worship equipment, or food items.
2. Determine the recording method: Choose a recording method that suits the type of inventory to be recorded, such as the FIFO, LIFO, or weighted average method.
3. Record every transaction: Record every transaction related to inventory, such as purchase, use, or return of goods.
4. Create an inventory report: Create an inventory report that records the amount of available inventory, used inventory, and purchased inventory.
5. Conduct an inventory audit: Conduct an inventory audit periodically to ensure that the recorded inventory amount matches the actual inventory amount.

In recording the mosque's inventory, be sure to choose a recording method that is suitable for the type of inventory to be recorded and record each transaction carefully. Conduct regular inventory audits to ensure that the recorded inventory amount matches the actual inventory amount.

4. CONCLUSION

After the implementation of this Community Service, the knowledge / understanding of the Raodatul Jannah Mosque Management in Laikang Village in professional Mosque financial management is getting better and can implement it professionally related to the Mosque's financial position report, the Mosque's activity report, and the Mosque's cash flow report. So that the financial management of the Raodatul Jannah Mosque can obtain transparency and accountability. This is because the Mosque is an accounting entity that all its activities must be accounted for to the public.

Suggestion

It is hoped that PKM activities related to professional management of mosque finances for mosque administrators in Laikang Village can be continued more thoroughly. So it is hoped that the parties responsible for increasing the professionalism of the Mosque Management both at the Raodatul Jannah Mosque in Laikang Village in particular and in general in Mosques that have the same problems related to the financial management of the Mosque still in a simple manner can be given more serious training in the future.

REFERENCES

- Ahyaruddin, M., Marlina, E., Azmi, Z., Agustina Putri, A., Hilia Anriv, D., Bidin, I., Fathurahmi Lawita Prodi Akuntansi, N., & Dan Bisnis Universitas Muhammadiyah Riau, F. (N.D.). Akuntabilitas Dan Transparansi Pengelolaan Keuangan Masjid Di Kota Pekanbaru. *Jurnal Pengabdian Untuk Mu Negeri*, 1(1), 2017.
- Andika Saputra. (2021). Integrasi Generasi Muslim Tanpa Masjid: Kajian Fungsional Arsitektur Masjid Kampus Ums, *Jurnal Arsitektur Terracotta*.
- Citra Yuliarti, N. (2019). Akuntansi Masjid Sebagai Solusi Transparansi Dan Akuntabilitas Publik. *Jurnal Penelitian Ipteks*, 4(1), p-ISSN. <http://simas.kemenag.go.id/>
- Fernando, R., Hasanuddin, T., Rangga, K. K., Duta, D., & Utama, P. (2022). Professional Mosque Management Model Based On Religious And Academic Activities In The Community. In *Khalifa: Journal Of Islamic Education* (Vol. 6, Issue 2).
- Haryanti, S., & Kaubab, M. E. (2019a). Analisis Transparansi Dan Akuntabilitas Laporan Keuangan Masjid Di Wonosobo (Sstudi Empiris Pasa Masjid Yang Terdaftar Di Kemenag Kabupaten Wonosobo Tahun 2019). In *Journal Of Economic, Business And Engineering* (Vol. 1, Issue 1).
- Haryanti, S., & Kaubab, M. E. (2019b). Analisis Transparansi Dan Akuntabilitas Laporan Keuangan Masjid Di Wonosobo (Sstudi Empiris Pasa Masjid Yang Terdaftar Di Kemenag Kabupaten Wonosobo Tahun 2019). In *Journal Of Economic, Business And Engineering* (Vol. 1, Issue 1).

- Fahmi, A. (2017). Manajemen Keuangan Masjid Di Kota Yogyakarta. 3(1), 69–86. <https://doi.org/10.21093>
- Nining Islamiyah, N. (2019). The Financial Management Practic Of Mosque: Study Case In Malaysia. Jurnal Akuntansi Dan Keuangan Indonesia, 16(1), 108–121. <https://doi.org/10.21002/Jaki.2019.06>
- Muddatstsir, U. D. Al, Farida, D. N., & Kismawadi, E. R. (2018). Praktik Akuntabilitas Masjid: Studi Kasus pada Masjid Al-Akbar Surabaya. *Economica: Jurnal Ekonomi Islam*, 9(2), 207–231. <https://doi.org/10.21580/economica.2018.9.2.2350>
- Pradesyah, R., Anzar Susanti, D., & Rahman Sekolah Tinggi Agama Islam Negeri Sultan Abdurrahman, A. (N.D.). Analisis Manajemen Keuangan Masjid Dalam Pengembangan Dana Masjid. <https://jurnal.umj.ac.id/index.php/maa16/index>
- Syafitri, A., Rosmanidar, E., Putriana, M., Ekonomi Dan Bisnis Islam, F., & Sulthan Thaha Saifuddin Jambi, U. (N.D.). Akuntabilitas Dan Transparansi Pengelolaan Keuangan Masjid Muhajirin.