

Analisis Akuntabilitas Pengelolaan Keuangan Masjid (Studi Kasus Masjid Muhammadiyah Kabupaten Bulukumba, Sulawesi Selatan Indonesia)

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Abstract

Andi Anastasya Ayu Putri 2024. Accountability Analysis Of Mosque Financial Management (Case Study of Muhammadiyah Mosque, Bulukumba Regency, South Sulawesi, Indonesia). Thesis. Department of Accounting. Faculty of Economics and Business, University of Muhammadiyah Makassa. Mentored by: Agusdiwana Suarni and Muhammad Khaedar Sahib This study aims to determine how accountable the management of mosque funds at the Muhammadiyah Bulukumba mosque. This study uses descriptive qualitative methods obtained from observation, interviews and documentation, in this research the data sources used in data collection include primary data and secondary data The results showed that the fund management system of Muhammadiyah Bulukumba Mosque, Taqwa Ponre Mosque, An-Nur Mosque, Fastabiqul Khaerat Ela-Ela Mosque, Fastabiqul Khaerat Bira Mosque uses financial functions, namely planning, actuating and evaluation, where in the management of mosque funds there are several things that are of concern, namely the system of receiving funds, managing funds and reporting systems of funds. The potential funds owned make the mosque a welfare for the community and prosper the mosque.

Keywords: Mosque, Management Accountability And Mosque

INTRODUCTION

Accountability can be interpreted as a form of obligation to account for the success or failure of implementing the organization's mission in achieving previously determined goals and objectives, through a medium of accountability that is carried out periodically (Mardiasmo, 2010). Meanwhile, according to Dwiyanto (2005), accountability is a measure that shows how much the service delivery process is in accordance with the interests of stakeholders.

One of the important elements in the structure of Islamic society is the mosque. Etymologically, a mosque is a place of worship. The word mosque comes from the Arabic word prayer mat, where prayer mat can be interpreted as prostration or submission. Apart from being a place of worship, mosques are also the center of Muslim community life. For example, holiday celebrations, discussions, talks and study of the Koran often take place in mosques. Apart from that, the mosque is also a place where all kinds of activities of the Muslim community are carried out reflecting self-devotion to Allah SWT, both in the form of prayer, increasing knowledge, ethics, education, socio-economics, society and others to strengthen solidarity and friendship among Muslims.

From an Islamic perspective, accountability involves considering how organizational resources are used in relation to God and nature as well as humanity. Consequently, the cornerstone of maintaining stakeholder trust is accountability. However, the Islamic understanding of accountability places duties not only on stakeholders but also on God and society.

This is in accordance with the Al-Quran Surah An Nisa Verse 58:

إِنَّ اللَّهَ يَأْمُرُكُمْ أَنْ تُؤَدُّوا الْأَمَانَاتِ إِلَىٰ أَهْلِهَا وَإِذَا حَكَمْتُمْ بَيْنَ النَّاسِ أَنْ تَحْكُمُوا بِالْعَدْلِ إِنَّ اللَّهَ نِعِمَّا يَعِظُكُمْ بِهِ إِنَّ اللَّهَ كَانَ سَمِيعًا بَصِيرًا ﴿٥٨﴾

It means:

"Indeed, Allah has commanded you to convey the message to those who are entitled to receive it, and when you establish a law between people, you must determine it fairly. Indeed, Allah is the best who teaches you. Indeed, Allah is All-Hearing, All-Seeing."

Many mosques are still unable to prepare financial reports that meet accounting standards. Several studies that support this statement are research conducted by (Darajatul Ula et al., 2021), (Ghassani et al., 2020), and (Diviana et al., 2020) showing that the Baitul Hidayah Puger Jember Mosque, Madinatul Munawaroh Mosque and the Baitul Haadi Mosque only provides cash inflow and outflow reports. This phenomenon from several studies shows that reporting mosque finances according to IAI standards is not the management's choice to demonstrate their accountability in increasing public trust.

Based on the current phenomenon, the author wants to know more about how the financial managers of the Muhammadiyah Mosque can be held accountable to the community and government. Therefore, the author wants to conduct further research with the research title "ACCOUNTABILITY ANALYSIS OF MOSQUE FINANCIAL MANAGEMENT (CASE STUDY OF THE MUHAMMADIYAH MOSQUE, BULUKUMBA DISTRICT, SOUTH SULAWESI INDONESIA)"

LITERATURE REVIEW

A. Theory Review

1. Accountability

Accountability can be interpreted as a form of obligation to account for the success or failure of implementing the organization's mission in achieving previously determined goals and targets, through a medium of accountability that is carried out periodically (Mardiasmo, 2010). Meanwhile, according to Dwiyanto (2005), accountability is a measure that shows how much the service delivery process is in accordance with the interests of stakeholders.

Accountability is also hierarchical, from individual accountability to development results which are a collective responsibility. The level of accountability begins with technical accountability, namely responsibility for input and output or products produced by development activities.

2. Public Accountability

Accountability in a narrow sense can be understood as a form of accountability that refers to what the organization is responsible for. In a broad sense, responsibility can be understood as the obligation of the trustee (representative) to account for, present, report and disclose all activities for which he is responsible to the fiduciary (trustee) who is a person who has rights (Mahsun, 2006).

1) Vertical accountability

vertical (vertical accountability) is the responsibility for capital management that originates from higher authority, for example the responsibility of work units (departments) towards regional governments, the regional government's responsibility towards the central government, and the central government's responsibility towards the MPR government.

2) Horizontal Accountability Horizontal accountability is accountability to society

wide. The scope of public accountability in several forms of dimensions of local government public accountability was conveyed by Ellwood (1993) in Mardiasmo (2001).

3. Islamic accountability

The basis of Islamic accountability is monotheism. Tawhid is a scientific discipline that examines how religious beliefs are confirmed using postulates (Hawassy, 2019). God created humans to rule and protect the universe and everything in it. Islamic accountability includes the ideas of caliphate, justice, and trust in addition to its fundamental principle, monotheism.

The two main principles of Islamic accountability are the concept of monotheism and the concept of ownership. (Pratolo, 2001). The following is a detailed explanation of the two concepts related to accountability from an Islamic perspective. The concept of monotheism is belief in Allah alone as God who has the right to be worshiped and no other God. Q.S.Al Baqarah 21-22 contains the invitation to worship Rabb (God), the creator of humans and the prohibition of associating partners with Allah. Talking about the concept of monotheism, Islam really emphasizes this. The line that separates Islam from non-Islam is known as tawhid. One could say that the identity of a Muslim is monotheism. The affirmation of Allah as God and the affirmation of the prophet Muhammad as the final prophet and apostle constitute the shahada, the first pillar of Islam. Monotheistic ideas and conclusions are total submission to Allah alone. (Yasin et al., 2020).

4. Management of mosque funds

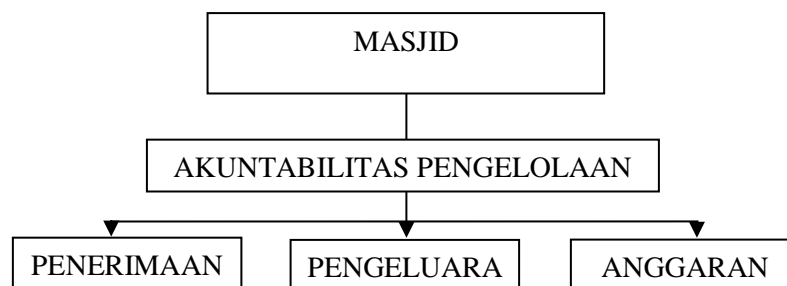
Mosque funds are intended for needs or tools needed to carry out daily activities. To avoid bad events, financial managers must be able to plan the best use of capital (M. Manullang, 2005). Mosque funds that have been agreed upon by the community as a result of joint deliberation. Mosque financial policies require records and administration in the form of bookkeeping in order to know the income and expenditure of mosque funds as a reference for reporting to the congregation. The mosque's financial administration policies include:

1. Receipts are funds received by the mosque from mosque funding sources which include charity boxes, charity, donors, alms, infaq and zakat.
2. Expenditures are funds used by the mosque to carry out information programs and meet the needs of the mosque. Among other things, money for charity boxes, zakat, infaq, alms and zakat.
3. The mosque's budget and operations must be budgeted and planned operationally for activities included in the mosque's work program and as a tool to monitor and control the mosque's economy and operations.
4. Financial Reports, the entire accounting process for mosque financial transactions is presented in the form of financial reports. Financial transactions must comply with a number of applicable regulations, starting from document data, transactions, to information in the form of reports.

5. Mosque financial accountability

According to (Anzar Simanjuntak & Januarsi, 2011) Accountability is indeed necessary, all activities of both government and private organizations must always be transparent and responsible, but currently mosque accountability still does not seem to receive attention. In reality, because these funds are community funds whose management can be accounted for based on the principles of the Islamic religion, especially tabligh and amanah, accountability and transparency must be the standard in managing mosque funds.

B. Framework of thought



RESEARCH METHODS

This research uses a descriptive research approach, where basically this research emphasizes the phenomenon of events that occur in mosques in the form of historical data and mosque financial records. The author also uses qualitative research, namely a process of analyzing mosque

financial records. Interviews and observations were used to collect data. problems faced in this research. This research will focus on "Accountability Analysis of Mosque Financial Management (Case Study of the Muhammadiyah Mosque, Bulukumba Regency, South Sulawesi, Indonesia)" whose main object is all Muhammadiyah mosques in Bulukumba Regency.

The location of this research was carried out in the Bulukumba Regency area, specifically at the Muhammadiyah Mosque in Bulukumba Regency

The data sources used in this research are:

1. Primary Data

Primary data sources are sources that can offer details that are directly relevant to the researcher's main problem in the form of additional information to the required data. Administrators and congregations provided this first data directly, through observations and interviews.

2. Secondary Data

Secondary data sources are study materials obtained by researchers accidentally through intermediaries. The purpose of secondary data is to learn more about research issues. Usually, docunetized data or available report data are used as secondary data sources.

The informants in this research consisted of mosque administrators. In determining these informants, researchers took several mosque administrators as samples, namely:

1. Chairman of the mosque management
2. Secretary of the mosque management
3. Treasurer of the Mosque Management

Data collection technique

Observations and interviews

RESULTS AND DISCUSSION

Based on the results of interviews conducted by researchers with informants regarding the accountability of mosque financial management, the accountability of mosque financial management has indicators so that it can be said that the financial management of this mosque is accountable. These indicators include the first, the income of funds (input), namely funds or money received by the mosque for the benefit of the mosque itself, which is explained from where the source is. Second, expenditure and (output), namely the funds that go to the mosque, are used for anything, such as purchasing equipment and infrastructure for the benefit of the mosque itself. Third, results and benefits, namely the results and benefits obtained from spending mosque funds, such as for the comfort of the community and mosque congregation.

1. Acceptance

These are funds received by the mosque from mosque funding sources which include charity box money, charity, donors, sadaqah, infaq, and zakat. Regarding the obligation to make careful planning, the planning process is the initial stage carried out in carrying out all work, especially related to the efforts that will be carried out in managing the mosque's finances, formulating the things that the mosque management wants to achieve so that they can be achieved through a determined planning system.

a. Muhammadiyah Bulukumba Mosque (Saturday, 20-January-2024, 13.54, interview location at the Muhammadiyah Bulukumba Mosque

Interview results from the treasurer of the Muhammadiyah Mosque (regarding the form of Mosque financial receipts and Accountability):

"Yes, everything about accountability in mosque management, both income and expenditure, is all done by recording, our mosque is very transparent to the mosque congregation, so that the mosque congregation knows that the funds provided are managed well"

The interview can be described as saying that at the Muhammadiyah Mosque, the mosque management is very transparent regarding the mosque's financial matters, both income and expenditure, and is managed well and as it should be.

b. Taqwa Ponre Mosque (Saturday, 20-January-2024, 13.30, interview location at the house of the head of the mosque management)

Interview results from the chairman of the Taqwa Pontre Mosque regarding the form of Mosque financial receipts and accountability:

"Regarding the accountability of mosque financial management, mosque administrators record income and expenditure and it is open to all mosque administrators and to the entire community or congregation, so that they can know that the funds are managed well and used for mosque needs."

In the interview, it can be described that regarding the financial recording of mosque funds, expenses and income are recorded by the mosque treasurer and then announced to the congregation and the public so that everyone can know whether the mosque funds are managed well or not, the management of the Taqwa Mosque is very transparent in managing mosque funds.

c. An-Nur Mosque (Sunday, 21-January-2024, 11.54, interview location at the house of the head of the mosque management)

Interview results from the An-Nur Mosque treasurer regarding the form of Mosque financial receipts and accountability:

"Since I myself am the mosque treasurer at the mosque, the form of accountability is that every time funds come in or go out, they are recorded and will be announced to the congregation."

In the interview, it can be described that the management of the An-Nur Mosque, who is precisely the mosque treasurer, records and announces to the mosque congregation about the mosque's financial funds.

d. Fastabiqul Khairat Bira Mosque (Sunday, 21-January-2024, 13 02, interview location Fastabikul Khaerat mosque treasurer's house)

Interview results from the head of the mosque regarding transparency, accountability and forms of financial acceptance of mosque funds:

"Yes, the mosque treasurer is very open regarding the financial management of this mosque.

"Accountability for fund management is carried out in accordance with their respective duties, as the mosque treasurer is tasked with recording the mosque's finances, after which this is notified to the mosque chairman and other administrators."

"Yes, the mosque treasurer is very open regarding the financial management of this mosque.

"Accountability for fund management is carried out in accordance with their respective duties, as the mosque treasurer is tasked with recording the mosque's finances, after which this is notified to the mosque chairman and other administrators."

In this interview, it can be described that regarding accountability in the financial management of mosque funds, the management of the Fastabiqul Khairat Mosque is very transparent towards the mosque congregation and the community.

Table 4. 1 Fastabiqul khairat mosque financial cash book December 2023

No	Statement	penerimaan	pengeluaran	saldo
1.	Saldo awal			6.800.550
2.	Pemasukan sepekan	15.515.000		
Jumlah				22.315.550
3.	Bayar pulsa listrik masjid		210.000	
4.	Insentif khatib		300.000	
5.	Bayar DP pembelian kubah masjid + ongkos kirim		10.040.000	
Total pengeluaran			10.550.000	
Sisa Saldo				11.765.550

e. Fastabiqul Khairat Ela-Ela Bulukumba Mosque (Monday, 22-January-2024, at 10.50, location of the Fastabiqul Khairat Mosque interview)

Interview results from the chairman of the mosque regarding financial transparency and accountability of mosque funds:

"The importance of open communication between mosque administrators and the congregation, including providing regular information about the mosque's expenses and income. It could also focus on open and clear fund management policies, as well as steps taken to prevent financial abuse or misconduct."

In this interview, it can be described that regarding accountability in the financial management of mosque funds, the management of the Fastabiqul Khairat Mosque is very transparent towards the mosque congregation and the community.

Table 4. 2 Financial Cash Books of the Fastabiqul Khairat Ela-ElaBulukumba Mosque

No	Statement	Penerimaan	pengeluaran	saldo
1.	Saldo awal			13.194.000
2.	Pemasukan sepekan			1.202.000
Jumlah				14.396.000
3	Bayar 1 set teriples		1.900.000	
4	1 buh mic toa		450.000	
5	pengeluaran		1.000.000	
Total pengeluaran			3.350.000	
Sisa saldo				11.046.000

2. Expenditures

These are funds issued by the mosque which are used to implement work programs and meet the mosque's needs, both internal needs, external needs and supporting costs. Several procedures for disbursing mosque funds are as follows:

- a. Every activity that requires funds is submitted to the treasurer.
- b. Disbursement of funds can be in the form of cash, transfer or check/bilyet giro.
- c. Disbursement of funds must be in accordance with the authority's limits.
- d. Every expense must have official proof.

- e. When proposing funding requirements for activities, it is directed to the section as the person responsible for the activity.
- f. Any application that is sudden or other than within the work program must be submitted to the head of the mosque.
- g. Recording of fund expenditure must be in accordance with its classification.

B. Analysis and Interpretation (Discussion)

1. Accountability for Mosque Fund Management

Each mosque has a different way of managing mosque funds. Mosque management certainly follows all the rules and work programs from the results of meetings between the chairman and mosque administrators during a certain period. The management has a role in advancing the mosque because they are people who are given the trust and have the authority to manage the mosque, as to redevelop the mosque, it requires innovative thoughts and ideas and at the same time the will of all parties, especially the managers, including management in the financial sector of the institution. or company using revenue, management and budget. Management is a process of completing something related to achieving goals.

a. Receipts and mosque finances are recorded and reported by the 5 mosques. The recording of financial reports is simple, or still manual, namely only recording cash in and out, and financial reports are more focused on cash flow reports based on the results of interviews with mosque treasurers. The administrators of the 5 mosques provide financial reports via the mosque microphone. The mosque treasurer submits a weekly financial report based on these records.

The financial report format presented reflects a high level of transparency and accountability in the financial management of the two mosques. This report is comprehensively designed to cover weekly, monthly and annual financial analysis, helping administrators and congregations to closely monitor the flow of mosque funds. With this report, the parties involved can easily identify financial trends, improve fund management strategies, and make the right decisions to ensure operational continuity and sustainable growth for the 5 mosques.

b. Expenditures, management of mosque funds that go out, are of course recorded directly by the mosque management, along with interviews from the 5 Muhammadiyah mosques from Bulukumba Regency. From this interview it can be concluded that the funds spent by the mosque are for the benefit of the community and the people themselves, this is done to maintain the welfare of the community

c. Budget, The budget plan for a building or project is a calculation of the costs required for materials and wages, as well as other costs related to the implementation of the building or project so that the total costs required to complete a project will be obtained. Our side has managed budget resources well, maybe there are no monthly and annual reports because there are certain factors that become obstacles for us, so for monthly and annual reports we only discuss them with the management. Meanwhile, we always convey reports regarding the construction or purchase of mosque facilities every Friday to the congregation.

2. Accountability and Congregation Trust

Accountability is the obligation of the party holding the trust (agent) to provide accountability, present, report and disclose all activities and activities that are their responsibility to the party giving the trust (principal) who has the right and authority to ask for that accountability. So the mosque management provides accountability for the mosque's finances through routine information every week during Friday prayers. The process of accountability and transparency of the mosque's finances through verbal announcements has met the needs of the mosque

congregation. The mosque congregation is satisfied with the mosque's financial information which is delivered orally every Friday because the congregation has a sincere intention to donate to the mosque, and the congregation already trusts the mosque management. Preparing financial reports is a form of transparency requirement which is a supporting requirement for accountability in the form of openness regarding public resource management activities. The results of this research show that mosque congregations do not need a complex mosque financial accountability process, simply delivering each Friday prayer because it is easier for everyone to understand and the information presented is relevant. Mosque congregations as the largest users of mosque financial reports have an inadequate level of accounting knowledge, and their information needs are not complex so that information is considered material for decision making for mosque administrators.

CONCLUSION

Based on all the discussions in the previous chapter, the author draws conclusions. Disbursement of funds and cash balances at the Muhammadiyah Bulukumba Mosque, Taqwa Ponre Mosque, An-Nur Mosque, Fastabiqul Khaerat Ela-Ela Mosque, Fastabiqul Khaerat Bira Mosque are used for mosque activities, internal and external needs of the mosque, mosque equipment and other mosque needs so that with funds The mosque can provide benefits to the mosque and the mosque congregation. Mosque administrators also still use financial records of mosque funds with simple records that have been mutually agreed upon by the mosque administrators.

As for what the author can state from the conclusions, here the author puts forward several suggestions as hopes to be achieved so that the completeness in preparing this thesis is as follows:

1. Mosque administrator

It is highly hoped that mosque administrators will not only focus on mosque renovations but should also focus on activities that broaden their knowledge

2. To researchers

Furthermore, this research can provide input into improving the performance of mosque financial management, so that it can improve mosque financial management

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