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Readiness of Mosque Management in Financial Reporting based on ISAK 335 in Bengkulu City

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ABSTRACT

This study aims to obtain an overview of the readiness of mosque managers in Bengkulu City in implementing ISAK Number 335. The data used in this study are primary data, obtained from distributing questionnaires to respondents. Respondents in this study were all mosque administrators represented by the Chairperson, Secretary, or Treasurer of Mosques in Bengkulu City. A total of 92 questionnaires were distributed. The questionnaires were measured using a 5-point Likert scale instrument. The analytical tool used in this study was multiple linear regression analysis with the help of the SPSS program version 25.

The results of this study indicate that: (1) knowledge has been shown to have a positive influence on the readiness of mosques in financial reporting. (2) Salary/incentives, work experience, and organizational commitment have not been shown to have an influence on the readiness of mosques in financial reporting based on ISAK 335.

KEYWORDS: Knowledge, salary/incentives, work experience, organizational commitment, ISAK 335

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INTRODUCTION

The development of places of worship in Indonesia is currently very rapid along with the increasing level of harmony in the community in religion. This is reflected in the implementation of worship routines carried out by people with mutual respect for one another. The 1945 Constitution (UUD) Chapter IX Article 29 paragraph 2 explains that the State guarantees the freedom of each citizen to embrace their respective religion and to worship according to their religion and beliefs. The growth of places of worship, such as the construction of mosques, mushalla, and surausurau/meunasah in every community life can be seen in their existence, from ordinary to magnificent and artistic ornaments with various styles. The model of mosques in Indonesia with Middle Eastern nuances decorates many corners of the city in Indonesia. The Baiturrahman Grand Mosque in Banda Aceh is one example of a mosque in Southeast Asia which is a mosque with Islamic civilization architecture in Indonesia. Likewise, the Bengkulu Grand Mosque, with its architectural style designed by Indonesia's greatest son, Ir. Soekarno, is located in the heart of Bengkulu city. This reflects community participation in empowering and providing a space for the public to perform worship with reverence and comfort. Until now, mosques have been used only for ritual worship activities, such as prayer, dhikr, and weddings. However, they could be empowered through various community activities to improve community welfare, such as collecting zakat (alms) that can be used to improve the community's economy.

In fact, many mosques are only considered sacred activities, so many people are reluctant to manage mosques professionally. However, mosques can also be used as a means of education, baitul maal (economic means), law, and Islamic arts and culture performances which symbolize as a symbol of Islam.

With the increase in the number of places of worship/mosques for the Muslim community, the public's desire as mosque managers should also increase to realize public accountability and transparency. Accountability is taking responsibility for managing resources and implementing policies entrusted to the reporting entity in achieving goals that have been set periodically (PP No. 71 of 2010, concerning SAP).

Previous research found by Ulum, Zainul (2024) explained that: 1) Nurul Jannah Mosque and Al-Mustaqim Mosque still do not use financial reports according to ISAK No. 35, in the preparation they still use general and do not use specific provisions according to ISAK No. 35; 2) The components of financial reports that must be prepared by Saifullah Mosque in accordance with ISAK No. 35

are the Statement of Financial Position, Comprehensive Report, Statement of Changes in Net Assets, Cash Flow Statement and Notes to the Financial Statements. Limited knowledge of accounting standards and difficulty recruiting skilled personnel are common challenges (Lusia Handayani et al., 2022). Factors that influence the quality of financial reports include the internal control system, the role of stakeholders, and management standards (Indah Yani & Erni Suryandari Fathmaningrum, 2023).

Financial management practices have a positive impact on report quality, while internal control systems, fundraising activities, resource competency, and information technology utilization do not show a significant impact (Nelsha Meutia Nurillah et al., 2020). Many mosques still use simple financial reporting methods, and the lack of implementation of ISAK 35 standards is due to a lack of human resources with accounting expertise (A. Setiawan et al., 2023). Improving financial reporting in mosques requires addressing these factors through training programs and raising awareness of accounting standards for non-profit entities. Several facts on the ground indicate that not all mosque managers understand this and produce standardized financial reports due to limited accounting knowledge. They also experience difficulties in recruiting reliable human resources to prepare financial reports.

Accountability carried out by public service providers such as mosques and prayer rooms must be carried out transparently and accountably. Management commitment plays a significant role in realizing financial reporting. This is because the existence of mosques and prayer rooms represents the contribution and participation of the community in providing funds for all routine activities. Accountability can be carried out if all managers/administrators can understand the basics of bookkeeping administration. Accounting understanding is essential for public service providers. One factor that must be prepared by managers/administrators is the availability of reliable human resources in accounting. With this knowledge, it will help public service providers prepare financial reports as mandated in ISAK No. 335. Interpretation of Financial Accounting Standards (ISAK) Number 335 explains Accounting Standards for Non-Profit Entities in financial reporting.

The current phenomenon in non-profit organizations still tends to prioritize program quality and financial management systems, which tend to be overlooked and under-recognized. Human resource readiness must also be balanced with community attention in providing rewards/incentives, even salaries commensurate with the mosque's financial condition. To empower mosque communities to have the desire to prepare financial reports, the Regional Government and the Ministry of Religious Affairs must synergize in providing training and routine funding, such as salaries or incentives for mosque managers. A good financial management system is one of the main indicators of accountability and transparency in the financial management of a public service organization. For example, mosques have not yet structured financial reports based on ISAK 335. Existing reports currently consist of cash inflows and outflows and inventory lists. What should be included are a Statement of Financial Position, a Statement of Comprehensive Income, a Statement of Changes in Net Assets/Equity, a Statement of Cash Flows, and Notes to the Financial Statements.

According to data from the Bengkulu City Department of Religious Affairs Office in 2023, there were 367 mosques, 2 prayer rooms (langgar/surau/meunasah), and 57 prayer rooms (mushalla). According to the Ministry of Home Affairs, the population of Bengkulu Province is 1,715,518, and Bengkulu City has a population of 360,772, with an area of 32,365.6 km2. Approximately 80% of Bengkulu's population is Muslim. This population represents an opportunity to raise funds and improve community welfare, both through the provision of public facilities.

This research is a preliminary study that examines the general factors that are suspected to influence the readiness of mosque administrators in Bengkulu City in preparing financial reports. Researchers are interested in filling the gap in accounting research for non-profit organizations on Islamic religious entities, namely mosques, as centers for the development of civilization and the spiritual life of Muslims, because mosque entities have rarely been the focus of previous accounting researchers and we often know that mosque entities are also found in services by recording, reporting and evaluating simply such as only making cash inflow and cash outflow reports without paying attention to the value of their assets, this shows that some mosques have not paid attention to overall financial management in accordance with published standards, and seem closed to the public. This is usually due to a lack of knowledge from mosque administrators regarding financial reports that comply with existing standards. This research is a development of Valentika's research, (2011) the difference here lies in the sample and the financial reporting standards used.

Based on the description above, researchers are very interested in examining further the factors that influence the readiness of mosques in financial reporting in Bengkulu City. Researchers identified the problems that occurred, namely what factors are the most dominant in influencing the readiness of public service organizations (Mosques) in financial reporting in accordance with the Interpretation of Financial Accounting Standards (ISAK) Number 335. This study aims to provide empirical evidence on the factors that influence the readiness of mosques (public service provider organizations) in financial reporting in accordance with the Interpretation of Financial Accounting Standards Number 335 related to the level of knowledge, salary/incentives, work experience, and organizational commitment.

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This preliminary study will examine factors that generally influence the readiness of mosque administrators in Bengkulu City. This is due to the lack of knowledge of mosque administrators in financial management. The independent variables in this study consist of education, salary/incentives, work experience, incentives, and organizational commitment. The unit of analysis is the mosque administrators, consisting of the Chairperson, Secretary, and Treasurer, within a public service organization. The scope of Accounting Standards in this study is based on ISAK Number 335.

RESEARCH METHODOLOGY

This research is a descriptive quantitative study aimed at explaining the existing variables. The variables examined in this study are: (1) Knowledge; (2) Salary/incentives; (3) Work experience; and (4) Organizational commitment; and the dependent variable (5) Readiness of mosque administrators in financial reporting based on ISAK 335. The data used in this study are primary data, obtained from questionnaires. Respondents in this study were all mosque administrators represented by the Chairperson, Secretary, or Treasurer of the Mosque in Bengkulu City.

The population in this study was religious organizations/mosques in Bengkulu City, totaling 367 mosques registered at the Bengkulu City Department of Religious Affairs Office. Sample selection was based on regional aspects, such as representation in each sub-district in Bengkulu City, with a sample size of 25% or 92 mosques of the total number of mosques.

RESULT AND DISCUSSION

3.1 Data Description

This research was conducted at mosque entities in Bengkulu City. The aim of this study was to provide empirical evidence on the readiness of mosque administrators in preparing financial reports based on ISAK 335. Respondents in this study were mosque administrators, represented by the Head of the Mosque Takmir, Secretary, or Treasurer.

The data used in this study is primary data obtained from the distribution of 92 questionnaires. The questionnaires were distributed using a hybrid method: offline (in-person delivery) and online (Google Form) methods. The questionnaire distribution period was from June 16 to September 6, 2025.

The results of the questionnaire distribution showed a response rate of 48%, or 44 respondents. The majority of respondents filling positions as mosque administrators in Bengkulu City were male. In terms of education, the majority had a bachelor's degree. Furthermore, the age of the respondents indicated that most were over 40 years old, indicating they were still in their productive years. Furthermore, the respondents' age also indicates their level of maturity, thus ensuring an objective approach to problem-solving.

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Descriptive Statistics

Descriptive regarding the readiness variable of mosque administrators based on the actual mean value of 40.09 is greater than the theoretical mean value of 25, meaning that the average respondent answered with the answer "agree". This indicates that the readiness of mosque administrators in ISAK 335 used by mosque administrators in Bengkulu City is very ready. The knowledge variable based on the actual mean value of 31.23 is greater than the theoretical mean value of 24, meaning that the average respondent answered with the answer "agree". This indicates that the knowledge possessed by mosque administrators in Bengkulu City is well-informed. The Salary/Incentive variable based on the actual mean value of 9.05 is greater than the theoretical mean value of 12, meaning that the average respondent answered with the answer "disagree".

This indicates that salaries/incentives are not highly expected by mosque administrators in mosque financial reporting. The work experience variable based on the actual mean value of 7.18 is greater than the theoretical mean value of 6, meaning that the average respondent answered with the answer "agree". This indicates that the work experience utilized by mosque administrators in

Bengkulu City is good. The organizational commitment variable based on the actual mean value of 34.5 is greater than the theoretical mean value of 27, meaning that the average respondent answered with the answer "agree". This indicates that the organizational commitment in preparing mosque financial reports in Bengkulu City is good.

The validity test results in this study indicate that all statements related to the variables of mosque administrator readiness, knowledge, salary/incentives, work experience, and organizational commitment have a significance value of less than 0.05. Therefore, it can be concluded that each statement item in the questionnaire in this study is valid. The reliability test results in this study indicate that all statements in this study's variables have a value greater than 0.70, thus concluding that the statements in each study variable are reliable. The normality test results indicate a normal distribution.

The multicollinearity test results show that the tolerance (t) value for all variables is >0.01 and the VIF value is <10, indicating that there are no symptoms of multicollinearity in the regression equation model in this study.

A heteroscedasticity test was conducted to determine whether there was equality in the variance of the residuals in the regression model. The results of the heteroscedasticity test in this study show that the variables used in this study had a significance value greater than 0.05, indicating that all variables in this study were free from heteroscedasticity.

The hypothesis test in this study aimed to determine whether the independent variables had a positive influence on the dependent variable. To evaluate the fit of the regression model used and determine whether it was suitable for further analysis, a decision-making criterion with a significance level of 0.05 was used. The F and R2 values illustrate the SPSS output. The hypothesis test was assessed through the significance of each regression coefficient, as shown in the following table:

Variable	Regression coefficient	T Test	P Value (Sig)	Result
Constant	3.577	0.332	0.742	
Knowledge	0.769	4.416	0.000	Accepted (H1)
Salary/incentive	-0.100	0.819	0.415	Rejected (H2)
Work experience	-0.136	0.891	0.376	Rejected (H3)
Organizational commitment	0.090	0.662	0.512	Rejected (H4)
R Square	0.520			
Adjusted R Square	0.471			
F statistic value	10.574			
Significance	0.000			

Sumber : Processed Primary Data, 2025

Based on the regression results, the F-statistic value is 10.574 with a significance value of 0.000. A probability value of 0.000 means <0.05, indicating that the model used in this study is suitable for use.

The coefficient of determination (R^2) test is used to determine the percentage influence of variable (X) simultaneously on variable (Y). In this study, R-square (Model Summary) is used. Based on the coefficient of determination test, the Adjusted R-Square value in the regression model is 0.471, indicating 47.10%. This indicates that high or low knowledge, salary/incentives, work experience, and organizational commitment account for 47.1%, while the remaining 52.9% is explained by other factors not included in this equation.

Based on the analysis results, the first hypothesis showed a regression coefficient of 0.769 and a t-value of 4.416, with a significance level of 0.000, meaning <0.05. This indicates a positive effect of the knowledge variable on the readiness of mosque administrators, thus accepting hypothesis (H1).

The analysis of the second hypothesis showed a regression coefficient of -0.100 and a t-value of -0.819, with a significance level of 0.418, meaning >0.05. This indicates a negative effect of the salary/incentive variable on the readiness of mosque administrators, therefore rejecting hypothesis (H2).

The analysis of the third hypothesis showed a regression coefficient of -0.136 and a t-value of -0.891, with a significance level of 0.378, meaning >0.05. This indicates a negative effect of the work experience variable on the readiness of mosque administrators, therefore rejecting hypothesis (H3).

The results of the fourth hypothesis analysis show a regression coefficient value of 0.090 and a t-value of 0.662 with a significance value of 0.512, meaning > 0.05. This means there is a positive influence on the organizational commitment variable on the readiness of mosque administrators, the fourth hypothesis (H4) is rejected.

Discussion

3.3.1 The Influence of Knowledge on Mosque Readiness in Financial Reporting

The results of the hypothesis testing conducted showed that knowledge has a positive and significant effect on the readiness of mosque administrators in Bengkulu City, indicating that greater knowledge increases the readiness of mosque administrators. It can be concluded that Hypothesis 1, which states that knowledge has a positive effect on the readiness of mosque administrators, is accepted.

3.3.2 The Influence of Salary/Incentives on Mosque Readiness in Financial Reporting

Based on the results of the hypothesis test, the salary/incentive variable negatively impacts mosque readiness in financial reporting based on ISAK 335. This indicates that mosque administrators are not tied to salary/incentives in preparing financial reports. It can be concluded that Hypothesis 2, which states that salary/incentives are not the primary objective in preparing mosque financial reports, supports the statement. The level of sincerity in carrying out duties at the mosque is very high. This is due to the strong vertical relationship with the Creator and the expectation of only charitable rewards. This means that the preparation of ISAK 335-based financial reports at mosques is not hampered by limited salaries or incentives.

3.3.3 The Influence of Work Experience on Mosque Readiness in Financial Reporting

Based on the results of the hypothesis testing conducted, work experience negatively impacts mosque readiness in financial reporting. Based on the demographics of respondents, most education levels are bachelor's degrees and the average age of mosque administrators is over 40. This indicates that work experience is not a barrier to financial reporting.

3.3.4 The Influence of Organizational Commitment on Mosque Readiness in Financial Reporting

Based on the results of the hypothesis testing, the organizational commitment variable has a positive effect on mosque readiness in financial reporting. This indicates that mosque administrators are consistently committed to implementing ISAK 335 when preparing financial reports.

CONCLUSION

The purpose of this study is to examine the relationship between knowledge, salary/incentives, work experience, organizational commitment and the readiness of mosques in financial reporting. From the results of the discussion and analysis, it can be concluded as follows: (1) Knowledge influences the readiness of mosques in financial reporting; (2) Salary/incentives do not influence the readiness of mosques in preparing financial reports; (3) Work experience does not influence the readiness of mosques in financial reporting; (4) Organizational commitment does not influence the readiness of mosques in financial reporting.

The results of this study can serve as guidelines and suggestions that can be considered by the Ministry of Religious Affairs and the Indonesian Mosque Council in making decisions to improve the management of mosque financial reports.

This research has several limitations that require improvement and development in subsequent research. The limitations in this research are as follows: (1) This research uses a quantitative research type that lacks close interaction with mosque administrators; (2) This research uses primary data using a questionnaire, so there is a possibility that respondents are not focused or not serious when answering the statements in this research questionnaire.

Based on the research results, discussions, and conclusions that have been explained previously, and considering the limitations that still exist in this research, it is suggested to pay attention to the following recommendations: (1) This research is expected to be used as research reference material for further researchers related to the field of nonprofit organizations. Further research is suggested to be able to research with qualitative research types, experiments and conduct financial reporting demonstrations based on ISAK 335. (2) For further research, it is suggested when distributing questionnaires to guide and accompany respondents when filling out the questionnaire so that respondents can answer carefully and focus on filling out the questionnaire.

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