

Research Article

Improvement of Mosque Financial Management (Case Study on Mosques in Tamansari Bandung Area)

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Abstract.

The issue of financial management of mosque cash in Indonesia is varied. Each mosque in a certain area has a different financial management model with mosques in other areas, including in the Tamansari Village. The typological conditions that differ from one mosque to another are one of the factors that require special handling in certain mosques, in addition to the absence of simple bookkeeping in mosques in managing cash finances. Therefore, efforts are needed to improve the ability to manage mosque finances. This study aims to increase the understanding of DKM in managing mosque cash finances and skills in making simple mosque reports. The research object is 12 members of the DKM (Mosque Management Board) in the Tamansari area of Bandung. The data processing method used is a non-parametric test, namely the Wilcoxon method to test the difference between the average pretest and posttest. The results showed that the value of Asymp. Sig (2-tailed) of $0.002 < \alpha$ of 0.05, thus a significant average difference was observed between the pretest and posttest. A negative rank value of 0 and a positive rank of 12 indicate that the posttest scores of all training participants are better than the pretest scores.

Keywords: mosque financial management, mosque management, financial report

1. INTRODUCTION

. The pandemic has not subsided in 2021, some activities have not fully returned to their original conditions, except by innovating in maintaining health protocols in completing agendas that were delayed, or even scheduled long ago. This also happens to small groups of people who live in cities but in remote places.

Several other studies have examined the empowerment of mosque DKM in the financial aspect of mosques, such as Hidayati and Usman .’s research [1] who explained in his article that good and professional financial management is very important, this will sustain the prosperity of the mosque, with all the planned programs going on. Likewise,

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the research of Suratman et al [2] who stated that the preparation of the mosque's financial statements in accordance with the Financial Accounting Standards (PSAK-45) would make it easier to account for the use of infaq funds from the congregation, so that transparency would occur if one day they would be audited together. Such research is in line with that of Aulia et al [3] that by providing assistance and empowerment to mosque administrators in preparing easy-to-understand financial reports, donors and mosque congregations can find out routine expenses, in addition to reports that are accounted for at the end of the mosque management period. This research has strengthened what has been done by Asmaranti et al [4] that with the assistance of mosque financial management, this will increase the ability of mosque fund managers so that the community as mosque fund contributors can know the management of mosque funds and will increase trust in mosque administrators[5], [6].

The more detailed aspects than the general ones, empowerment was also carried out on mosque congregations, one of which was carried out by Fahmi [7] in his research in Yogyakarta. The empowerment of this model seems to prioritize the interests of its congregation because it is one of the factors for the existence of a life in the mosque. Usually, empowerment is carried out on the Mosque Prosperity Council as human resources who regulate the pace of activities in the mosque, but in this study it is on other objects in the mosque environment. The results of this study explain that there is a need for a productive economic development program to improve the economic level of the congregation, namely with six stages, 1) the planning process by determining the effective form of empowerment, 2) socialization to the congregation, 3) selection of recipients. benefits, 4) determining the empowerment process, 5) spiritual and economic assistance, and 6) evaluation stages.

The administrators of the DKM Mosque in the Tamansari Village need to be given assistance and learning how to manage mosque finances by adjusting the typology of different mosques. There are mosques that need to make detailed financial reports, some are sufficient to report in general, it all depends on the condition of each mosque. The mosque is a non-profit organization. As a non-profit organization, of course the mosque manages funds received from the government, companies and donors (community). Not-for-profit organizations derive their resources from donations from donors who do not expect anything in return, repayment or return. In this non-profit organization accountability and transparency are very important issues. One of the media to realize this accountability and transparency is financial reports [8].

Mosques must make accurate financial reports and provide information to users of these financial statements, namely mosque donors. To be able to make accurate

financial reports of mosque funds, it is necessary to apply accounting. The role of accounting in this case is to facilitate financial management in its function as a planning, monitoring and decision-making tool for mosques [9].

As the planned goal of the Community Potential Empowerment Program within Unisba is to help increase community independence, as well as empower community potential that has not been utilized properly and wisely, DKM empowerment activities in mosque management in Tamansari Village can be one of the activities to achieve these goals, namely the knowledge of DKM in making financial reports, managing funds, and using them for things that are constructive for the economic development of mosques and congregations.

2. METHOD

This research belongs to the type of quantitative research with an explanatory research model. A quantitative approach is used to determine whether there is a correlation or influence of the independent variable on the dependent variable. An explanatory model (explanatory research) is used to test the hypothesized relationship between variables [10].

The data processing method uses a two-average difference test with a non-parametric approach, namely the Wilcoxon test. The Wilcoxon test is used to determine whether there is a difference in the average of two paired samples. The research data used in the Wilcoxon test ideally is data with an ordinal or interval scale [11].

Different tests were carried out on the average pretest and posttest scores. The pretest was given to the participants before the training while the posttest was given after the training. The hypothesis in this study is:

Ho : there is no mean difference between pretest and posttest

Ha : there is an average difference between pretest and posttest.

To get the correct data for conclusions that are in accordance with the actual situation, a valid and consistent instrument is needed in providing research data (reliable) [12]. Therefore, the pretest and posttest questions used in this study were tested for validity and reliability.

3. RESULT AND DISCUSSION

3.1. Result

Measurement of the level of success of the training using a question instrument. All participants were given several questions which were stated in the questionnaire which was divided into 2 times of distribution and filling, namely the form of Pre-test and Post-test. The questions given are questions related to the material that will be presented to the participants and aims to obtain information about the knowledge of the training participants before the training and after the training. The results of the pretest are as follows:

TABLE 1: Pretest.

Pretest	True	False
Question 1	17%	83%
Question 2	42%	58%
Question 3	25%	75%
Question 4	67%	33%
Question 5	58%	42%
Question 6	17%	83%
Question 7	8%	92%
Question 8	17%	83%
Question 9	67%	33%
Question 10	50%	50%
Average	37%	67%

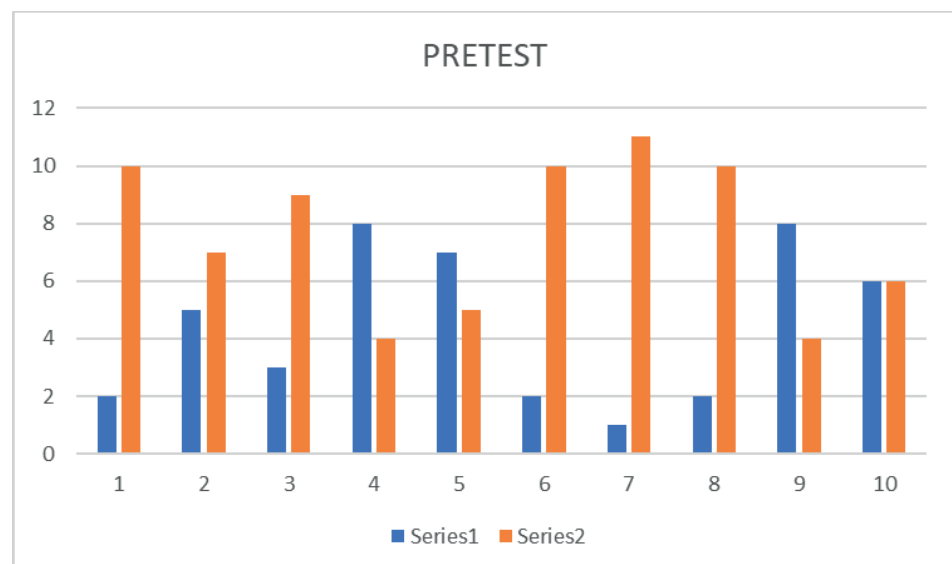


Figure 1: Pretest.

From the results of the pretest that was given to the participants, it can be seen that the participants who chose the correct answer to the questions given were only 37% and the number of participants who answered incorrectly was quite high at 63%.

The training participants did not fully understand the concept of mosque financial management, especially on the principles of accountability and transparency, although in the field conditions the participants had carried out their obligations as treasurers and mosque administrators, of course, the basic principles of providing information and reports and financial management still needed to be understood..

After the process of delivering the material is carried out, the post test is carried out again. The post test results show an increase in the knowledge of the trainees, if previously the pre test results showed the average value of participants who answered correctly was 37%, then the post test results showed an increase in the average score to 68% with details of the answers of the participants. participants as follows:

TABLE 2: Posttest.

Pretest	True	False
Question 1	92%	8%
Question 2	75%	25%
Question 3	33%	67%
Question 4	83%	17%
Question 5	75%	25%
Question 6	50%	50%
Question 7	67%	17%
Question 8	58%	42%
Question 9	83%	17%
Question 10	67%	13%
Average	68%	32%

The increase in the results of the pretest to the post test occurred by 31% which in general we can see that the training participants experienced an increase in understanding of the general concept theory of mosque financial management..

3.1.1. Validity test

Validity test is used to measure the accuracy of the research instrument used. If the research instrument used is not valid, then the data collected cannot be trusted. So, before using the research instrument, its validity must be tested first. The results of testing the validity of the pretest and posttest questions using a 95% confidence level are as follows:

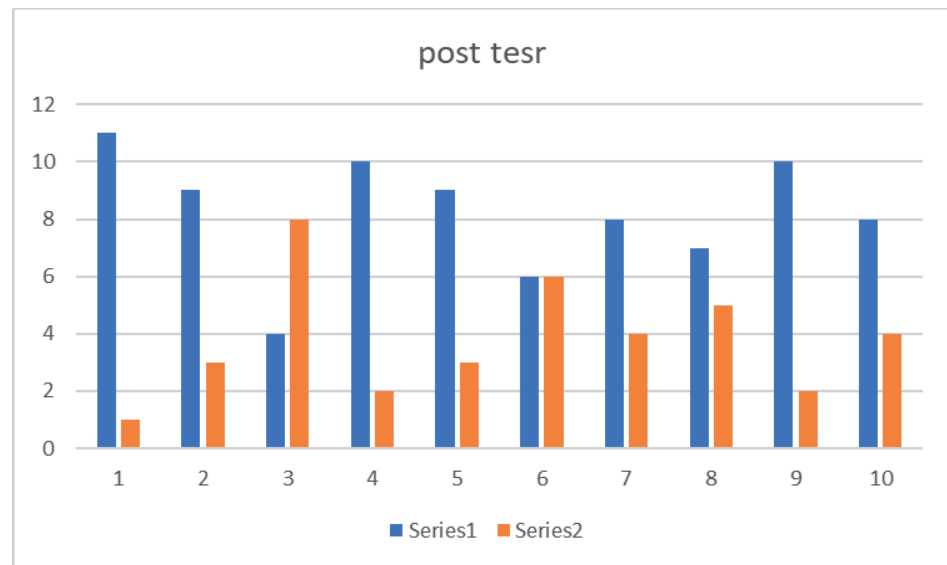


Figure 2: Posttest.

TABLE 3: Validity test.

Soal	Korelasi	Sig.	Ket.
1	0,517	0,010	Valid
2	0,499	0,013	Valid
3	0,487	0,016	Valid
4	0,499	0,013	Valid
5	0,457	0,025	Valid
6	0,467	0,022	Valid
7	0,428	0,037	Valid
8	0,546	0,006	Valid
9	0,568	0,004	Valid
10	0,453	0,026	Valid

Table 3 shows that all instruments in this study are valid. It can be seen from its sig value which is smaller than 0.05. That's because the level of confidence used in this study is 95% (0.95) with of 5% (0.05).

3.1.2. Reliability test

Reliability test is used to test the consistency of the research instrument used. If the research instrument is not reliable, it can be said that the data collected is not in accordance with the actual situation. Therefore, before being used to collect research data, the instrument to be used must be tested first for reliability. The results of reliability testing on the questions of the Pettest and Posttest in this study are:

TABLE 4: Reliability Statistics.

Cronbach's Alpha	N of Items
.640	10

The test results above show that the value of Cronbach's omission is 0.640 which is greater than 0.600 which indicates that the research instrument used in this study, namely the pretest and posttest questions, is reliable.

3.1.3. Test the Difference of Two Averages

The two-average difference test used in this study is the Wilcoxon test. The Wilcoxon test was used to test the mean difference in paired samples (2-related samples). The use of the Wilcoxon test because the data in this study were paired data, namely pretest and posttest scores. Wilcoxon test is a statistical test that belongs to the type of non-parametric test. Non-parametric tests were used because the data in this study were not normally distributed so that parametric testing could not be carried out.

The results of the Wilcoxon test, the pretest and posttest data are as follows:

TABLE 5: Ranks.

		N	Mean Rank	Sum of Ranks
posttest - pretest	Negative Ranks	0 ^a	.00	.00
	Positive Ranks	12 ^b	6.50	78.00
	Ties	0 ^c		
	Total	12		
a. posttest < pretest				
b. posttest > pretest				
c. posttest = pretest				

The test results above show that the negative ranks are 0. Negative rank indicates a posttest score that is smaller than the pretest score. Thus, it can be concluded that none of the trainees obtained a posttest score smaller than the pretest score.

Positive ranks shows a positive difference between the posttest results and the pretest results or participants who have a posttest score greater than the pretest score. The positive rank value is 12 which indicates that all the trainees showed an increase in competence after attending the training. The mean rank or average increase is 6.50 and the number of positive ranks or sum of ranks is 78.00.

Ties is the similarity of pretest and posttest scores. The test results show that the ties value is 0, so it can be concluded that none of the training participants obtained the same posttest score as the pretest score.

TABLE 6: Test Statistics^a.

	posttest - pretest
Z	-3.109 ^b
Asymp. Sig. (2-tailed)	.002
a. Wilcoxon Signed Ranks Test	
b. Based on negative ranks.	

This study uses a 95% confidence level (0.95) and tolerates an error rate (α) of 5% (0.05). The basis for decision making for the 95% confidence level is as follows:

1. If the value of sig. < 0.05 then Ho is rejected and Ha is accepted
2. If the value of sig. \geq 0.05 then Ho is accepted and Ha is rejected

The test results above show that the asymp value. sig. (2 tailed) of 0.002 < 0.05 then Ho is rejected and Ha is accepted. Thus, it can be concluded that there is a significant average difference between pretest and posttest scores with positive values (posttest scores are greater than pretest scores).

4. DISCUSSION

Mosque financial management is a decision-making process related to the management of mosque assets and finances. Mosque financial management includes budget planning, cash flow recording and reporting, and financial performance evaluation [13].

Improving mosque finances can be done in various ways, one of which is through training. The mosque management training held by Hartanto Rianto et al was able to increase knowledge and understanding of accountability and financial reporting. In addition, mosque management training is also able to increase motivation to improve mosque accountability [14]. Mosque finance training held by Nurfaizah et al at Baitul Muhsinin Mosque, Cibereum Village, Subang showed that it was able to increase transparency and accountability of mosque funds [15].

This research was conducted to see the improvement in the financial management of mosques in 12 mosques located in Tamansari District, Bandung City after training. The training materials provided include (1) making a budget plan for mosque revenues and

expenditures, (2) making records and reporting on mosque finances, and (3) evaluating the mosque's financial performance.

The participants who attended were mosque treasurers and mosque management staff. The material presented is about the financial management of the mosque where the discussion is more detailed about the accountability and transparency of the mosque's financial activities and the mosque's financial reports. The training was continued with a question and answer session where most of the participants looked very enthusiastic as evidenced by the active question and answer session in each material session. The questions asked by the participants revolved around the grouping of funds received and disbursed funds as well as some inputs and sharing experiences in the form of conveniences and obstacles in managing mosque funds from each of the mosques present.

The training is aimed at improving mosque financial management. Indicators of assessment are carried out on two aspects, namely aspects of knowledge and skills. Aspects were measured through pretest and posttest. Pretest was conducted before training and posttest was conducted after training. All pretest and posttest questions have been tested beforehand and the results are valid and reliable. Testing the validity and reliability of the pretest and posttest questions was carried out to ensure that the questions used were correct.

The test results showed a significant increase, namely the average pretest score of 31 and the average posttest score of 68. An increase in the value of 31 points indicates an increase in the knowledge of all participants after participating in the training activities. To test the average difference between the results of the test and posttest, the Wilcoxon test was carried out using a 95% confidence level. Wilcoxon test results show the asymp value. Sig. (2-tailed) of $0.002 < 0.05$. Thus, it can be concluded that there is a difference in the average results of the pretest and posttest with an increase of 31 points. Thus, it can be concluded that this training succeeded in increasing the knowledge of all training participants.

Testing the skills aspect is done by practicing making a mosque's income and expenditure budget plan, the practice of making mosque financial records and reports. The test results show that all participants are able to make a design of the mosque's income and expenditure budget, the practice of making simple mosque financial records and reports. Prior to the training, all participants were only able to make financial records of the mosque. Thus, after this training, it is hoped that all participants will be able to make a budget plan for mosque revenues and expenditures, make records and financial reports for mosques in their respective mosques.

5. CONCLUSSION

Based on the results of the previous presentation, there was an increase in the training process carried out, namely from the post test results which showed an increase in the knowledge of the trainees. The average pre-test score of 37% increased in the post-test results which showed the average score was 68% with an increase of 31%, which means that the training participants experienced an increase in knowledge in managing mosque financial management..

. The results of hypothesis testing indicate that the value of Asymp. Sig. (2 tailed) of 0.002 < of 0.05 then Ho is rejected and Ha is accepted. Thus, it can be concluded that there is an average difference between the pretest and posttest scores. The average posttest score is higher than the pretest score.

In addition to increasing knowledge, this training also has an impact on increasing the skills of participants in managing mosque financial management. Prior to the training the participants were only able to record cash flow, but after the training the participants were able to plan a mosque's income and expenditure budget, make simple financial records and reports.

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