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The Meaning of Accountability in Mosque Management in Indonesia; An Ethnomethodological Approach

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Abstract

This study aims to interpret accountability in mosque management at Tarbiyah Mosque in Pinrang Regency, Raya Pancarijang Mosque in Sidrap, and Al Istiqamah Mosque in Rumbia, Enrekang. Novelty this research employs a qualitative method using an ethnomethodology approach to examine the everyday practices of mosque management within the social, cultural, and religious contexts of each mosque community. The results of the study indicate that the practice of publicly reading out donations before the congregation embodies social legitimacy and strengthens the congregation's trust in the mosque administrators. Furthermore, the meaning of accountability within the *mallele* donation practice reflects the values of sincerity, trustworthiness, and reciprocal relations between the administrators and the congregants. Finally, the interpretation of accountability expressed through the use of weekly information boards illustrates the value of information openness and transparency.
Keywords: Accountability; Mosque; Ethnometodology.

1. INTRODUCTION

Mosques, as non profit organizations, are managed by mosque administrators who function as agents responsible for managing and reporting the use of funds to the congregation or community, who act as principals (Sabili et al., 2023). The concept of self-interest, oriented toward achieving personal prosperity (self-prosperity), forms the basis for the emergence of agency problems; however, this is not aligned with the values and spirit embraced by mosque organizations. In the context of mosque organizations, both donors and administrators share the same goal: to prosper the mosque. Therefore, mosque administrators, as managers of donations, are not positioned as third parties entrusted to enhance the personal welfare of donors (Siskawati et al., 2016). In practice, accountability in mosques is still considered weak because knowledge of it remains very traditional (Chaniago et al., 2024; Muhibbuddin, 2024).

The prosperity of a mosque can be seen as a reflection of the level of accountability implemented by that mosque (Putro, 2023). A mosque is not only

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a place of worship but also a center for social, educational and community activities, which require more professional and accountable organizational governance (Chaniago et al., 2024). Historically, communities have used mosques as gathering places, fostering community interaction, and serving as centers for both spiritual and material services(Abu-Ras et al., 2024). As non-profit organizations, mosques are managed by specific communities and do not aim to generate profits (Afriyanti, 2024; Kotani et al., 2023). The performance of a mosque should be measured from the stakeholders' perspective—that is, how well the mosque serves its congregation and surrounding community—not merely by its ability to collect donations, as reflected in monetary figures (Aboramadan et al., 2021; Khabibah et al., 2021). Various studies emphasize that non-profit organizations should prioritize accountability to beneficiaries such as congregants and the local community (Chaniago et al., 2024; Muchlis et al., 2019).

Many mosque management practices still rely on very traditional methods, even though relevant accounting standards such as PSAK 45 (for non-profit entities) or ISAK 35 (regarding non-profit entity financial reporting) are available as guidelines. In practice, mosque administrators often only record cash receipts and expenditures manually without preparing complete statements of financial position, cash flow statements, or notes to the financial statements. Nevertheless, this management still demonstrates a form of accountability, as administrators report the use of funds and are accountable to congregants and donors, even if not fully in line with professional standards. Supporting this, a study by (Ritonga et al., 2024)found that "none of the mosques used PSAK 45, with most still managing finances manually and simply."

In line with the study conducted by Yasmin & Haniffa (2017a) on Muslim Charity Organizations (MCOs) in the UK, the results showed that disclosures were still limited in demonstrating compliance with mandatory reporting requirements. This condition is similar to mosque management in Indonesia, which also faces challenges in fully implementing non-profit accounting standards. Limited accounting knowledge, a shortage of competent financial personnel, and a traditional management culture contribute to the suboptimal application of standards like PSAK 45 and ISAK 35. Some studies indicate that several mosques do not prepare budgets or even maintain financial records and statements. Findings also show that some mosques do not plan programs, assign duties, or prepare reports (Fahmi, 2018; Hentika & Wahyudiono, 2018; Karamoy, 2019). Research shows that the main source of mosque revenue comes from donations by congregants, especially weekly Friday contributions (Adnan, 2016; Ariffin et al., 2019; Fahmi, 2018). Based on both international and national

contexts, religious institution management, such as mosques, shows a consistent pattern: maintaining accountability in moral and social terms, even if formal accounting standards are not fully met.

Recent research also shows that financial management challenges in mosques remain significant. For example, a study across mosques in Gorontalo City found that transparency in financial management is often low due to the strong informal trust between administrators and congregants, which reduces formal accountability demands (Muhibbuddin, 2024). Therefore, although non-profit accounting frameworks like PSAK 45 and ISAK 35 are available as guidelines, mosque management often still follows traditional methodologies and relies on informal socio-communal approaches. However, this does not imply that accountability is neglected—administrators still report the use of funds and remain responsible to congregants and donors through existing social mechanisms.

Unlike previous studies that generally assess accountability based on compliance with formal accounting standards such as PSAK 45 and ISAK 35, this research reveals that accountability in the three mosques Masjid Tarbiyah Pinrang, Masjid Al Istiqamah Rumbia Enrekang, and Masjid Raya Rappang Sidrap is enacted through social-communal mechanisms, traditional reporting practices, and moral–religious values embedded in the interactions between mosque administrators and congregants. Accordingly, this study offers a theoretical contribution by presenting an alternative understanding that mosque accountability is not solely measured by technical compliance with professional standards, but rather by meaning constructions formed situationally through cultural norms, social trust, and religious relations; and an empirical contribution in the form of mapping community-based accountability practices across three distinct cultural contexts.

This article aims to interpret accountability in the management of three mosques: Tarbiyah Mosque in Pinrang Regency, Rumbia Al-Istiqamah Mosque in Enrekang Regency, and Rappang Grand Mosque in Sidrap Regency. The novelty of this research lies in the use of ethnomethodology to examine the everyday practices of mosque management within the social, cultural, and religious contexts of each mosque community.These mosques were selected due to the distinctive ways each administrator interprets accountability. Each administrator has their own method of manifesting accountability, shaped by different cultural backgrounds. The structured practices then become habits followed by administrators, enabling the mosque to grow, with community participation contributing significantly to this growth.

2. METHODS

This study focuses on interpreting accountability in the management of mosques located in Pinrang, Enrekang, and Sidrap regencies. The research adopts an interpretive paradigm, which is oriented toward understanding the meaning of accounting practices (Lovita et al., 2020; Taherdoost, 2022).Ethnomethodology views reality as something created, negotiated, and maintained through everyday interactions and life experiences (Paranoan et al., 2025; Sari et al., 2024). These lived experiences then become phenomena that must be understood from the perspective of the research subjects.

The ethnomethodological approach is employed due to its relevance in uncovering the daily social practices of mosque administrators, which are the focus of this study: Tarbiyah Mosque Pinrang Regency, Rappang Grand Mosque in Sidrap Regency, and Rumbia Al-Istiqamah Mosque in Enrekang Regency. This approach allows the researcher to understand how administrators interpret, assign meaning to, and maintain social order in mosque management practices, such as financial reporting, donation collection mechanisms, and decision-making through congregational deliberations. Ethnomethodology provides space for the researcher to trace meanings that emerge from actual practices, rather than solely from formal rules, so that interactions between administrators and congregants can be understood contextually. Therefore, the researcher focuses on the administrative and communicative practices carried out daily by the administrators of the three mosques to identify patterns of transparency, accountability, and the religious values embedded in the management of religious funds. This approach aligns with the views of (Thalib, 2023)and (Chaniago et al., 2024), who emphasize the importance of understanding religious accountability practices through qualitative approaches that highlight social meaning and interaction processes within Islamic communities.

Data collection was conducted through participant observation, semi-structured interviews, and documentation of mosque administrator activities. These three techniques were applied simultaneously to generate naturally occurring data that reflect social reality. The researcher observed activities such as administrator meetings, donation collection, and spontaneous interactions between administrators and congregants in the mosque area. In-depth interviews were conducted with key administrators (chairpersons, treasurers, secretaries), community leaders, and active congregants to obtain a comprehensive understanding of the meaning and practice of mosque financial accountability.

The collected data were then transcribed verbatim, categorized thematically, and analyzed reflexively to identify the social meanings embedded in administrator actions. Triangulation between interviews, observations, and documentation was carried out to ensure the validity of the findings. This approach aligns with (Putro, 2023) and (Meier zu Verl & Meyer, 2024), who assert that ethnomethodology is effective for examining social actions in religious institutions because of its focus on everyday practices and the actors' reflective awareness in creating meaning. This study selected two informants from each mosque, consisting of a donation collector and a treasurer. The identities of the informants are not disclosed explicitly as part of the implementation of research ethics principles, particularly regarding the protection of confidentiality and informed consent. As a result, the researcher only provides the initials of each informant mentioned in the research findings.

Data analysis was conducted in stages according to ethnomethodological principles, which emphasize indexicality (meaning dependent on context) and reflexivity (awareness of the researcher's involvement). The stages of analysis include: (1) data reduction, which involves filtering and grouping data according to themes; (2) interpretation, which explores the meaning of social practices considering the cultural context and Islamic values living within the community; and (3) conclusion formulation, which involves constructing a conceptual schema depicting the relationship between mosque accountability practices and Islamic social values. The results of this analysis will produce a social accounting narrative of mosque management that explains the role of administrators in implementing accountability over mosque funds(Ramadhan, 2024; Yasmin & Haniffa, 2017a, 2017b).

3. RESULT AND FINDINGS ANALYSIS

Delivering Donations Feels Like Giving a Sermon at Tarbiyah Mosque

Every direct donation from congregants is consistently announced at Tarbiyah Mosque. Like other mosques, the management informs the community or congregants of every incoming donation. Although sometimes this process takes almost as long as the sermon itself, Junaidi explained:

> "Before becoming a mosque administrator, I sometimes felt that the time spent on announcing direct donations was very long. People would usually say the first sermon has already begun. After becoming an administrator in the last few years and being assigned to announce each incoming donation, I realized that the money given by the community to the mosque management for mosque needs is a trust that we must communicate to the other congregants."

The indexicality of "first sermon" indicates that the long duration of donation announcements is perceived by the congregants as almost equal to the length of the Friday sermon. This expression does not merely describe the time taken to announce donations, but also conveys that, even though the process is lengthy, the trust must still be delivered. In other words, the duration of the donation announcement is "comparable" to the sermon, but both serve equally important functions in the context of worship and mosque management.

The statement also demonstrates that the mosque administrators understand that every amount given by congregants is a trust that must be transparently communicated. The length of the announcement is not a sign of inefficiency, but a form of respect for the donors' trust. Every donation, regardless of motive or amount, must be announced so that congregants know how the mosque funds are being managed.

Thus, the indexicality of "first sermon" shows that even though the announcement process may be long—even "matching" the length of the Friday sermon—the administrators are obliged to convey it. The extended duration symbolizes that the trust cannot be shortened or ignored, but must be fully delivered as a form of accountability and transparency to the congregants.

Bahar, who counts and records the names of donors, then provides the information to Junaidi to announce.

"Sometimes, just as we are about to finish reading, another envelope suddenly comes in, which extends the time because we have to announce it to the congregation as well."

The indexicality of "envelope" refers to the physical form of donations given by congregants to mosque management. The envelope serves as a direct symbol that a new donation has been given, whether monetary or other forms of trust. When Bahar mentions that an envelope "suddenly comes in" near the end of the announcement, it indicates that congregational donations are dynamic and may arrive at any time, even in the middle of the reporting process.

The envelope is not merely a physical object; it carries social meaning that the congregants entrust their donations to the mosque administrators. Each incoming envelope represents participation, concern, and good intentions from the congregants toward the mosque. Therefore, even if an additional envelope prolongs the announcement, administrators are still obliged to communicate it openly to other congregants as a form of transparency and respect for the entrusted funds.

The term "envelope" in this narrative functions as an index of congregational donations—an object that directly indicates financial participation that must be recorded, counted, and announced appropriately. Its presence demonstrates the ongoing involvement of congregants in supporting mosque activities. Each envelope, even if received in the final minutes, reflects the enthusiasm and care of the congregants in providing support. It also illustrates the accountability process carried out by administrators, as every donation must be announced without exception. In short, the envelope is not only a container for donations but also a symbol of the trust that congregants place in administrators to manage their contributions honestly and transparently.

Mallele Donations: A Cultural Practice at Rappang Grand Mosque

Rappang Grand Mosque has its own method of implementing accountability. Like other mosques, it reports financial developments every Friday, but it also employs a unique approach called the "mallele direct donation" method. As Udin explained:

> "What we do is called *mallele donations*. Usually, three people go around to collect donations directly from the congregants. After we receive them, we shout out the amount according to what was donated. Then, the person at the front announces the donation, while someone below calculates the total using a calculator."

The indexicality of "*mallele* donations" refers to the practice of collecting funds from the community, which are later used for mosque operations and development. Additionally, the indexicality of "…we shout out the amount according to the donation" signifies that the correctness of the donation is verified directly in front of the congregants. For Pak Udin, this shouting is also a form of trust between the congregants and the mosque management. The *mallele* practice also saves time, considering the mosque's large area, minimizing the need for congregants to repeatedly visit the administrators' table. Therefore, having three people collect donations while moving around saves both time and effort.

The reflexivity of *mallele* donations appears in how the mosque administrators do not merely perform this practice routinely but also understand the social and religious significance behind it. The practice does not just involve collecting funds; it reflects the reciprocal relationship between administrators and congregants. Administrators recognize that every step—from going around, receiving envelopes, announcing the donation amounts, to counting the funds—represents real transparency designed to maintain congregational trust.

Reflexivity is also seen in the awareness of administrators, like Pak Udin, that the act of "shouting as loudly as possible" is not just announcing amounts, but a symbol of honesty directly verifiable by both donating and observing congregants. This transforms congregants into both donors and witnesses, creating clarity and openness that strengthen the legitimacy of mosque administrators.

Furthermore, administrators understand reflexively that *mallele donations* provide a practical solution to the mosque's large physical space. They recognize that if congregants had to come to the administrators' table individually, it would consume much time and energy. Thus, having three people circulate is a result of reflecting on efficiency, congregant convenience, and effective fund collection.

The term *mallele donations* reflects not only technical action but also the administrators' awareness of trust, transparency, efficiency, and mutual confidence between administrators and congregants. This practice mirrors how administrators negotiate mosque operational needs with the social and spiritual values upheld by the community.

Uga added:

"…in conducting *mallele donations*, sometimes we adjust the order so that congregants who give smaller donations don't feel embarrassed compared to others. Sometimes, I pass by some congregants before mentioning their contribution. But if the donation is large, I announce it directly. We don't mention donor names like other mosques; instead, we say 'For the sake of Allah (mentioning the amount).'"

The indexicality of "…we don't mention donor names…" reflects the social and religious practice upheld by mosque administrators to preserve sincerity (*ikhlas*) and prevent showing off (*riya*). Not mentioning names emphasizes that the focus of donations is the act of giving itself, not the donor's identity. This practice fosters a culture where donations are regarded purely as a relationship between the worshipper and God, rather than a display of social status.

Additionally, not mentioning donor names protects the feelings of congregants who contribute small amounts. By avoiding the exposure of identities, administrators prevent embarrassment, inferiority, or social comparison that might arise if names and amounts were publicly announced. This demonstrates high social sensitivity toward the psychological dynamics of the congregants. The statement serves as a collective reminder that charitable acts are not meant for praise or recognition from humans but as an expression of sincere worship.

This practice also shapes a spiritual culture within the mosque community, where congregants are accustomed to giving without seeking public recognition. Through this method, mosque administrators not only distribute donations but also instill ethical values such as sincerity, equality, and respect for others' feelings. Thus, the indexicality "…we don't mention donor names…" becomes an important symbol of humility, transparency without excessive exposure, and commitment to preserving purity of intention in charitable giving.

Information Boards and Paper Reports at Rumbia Al-Istiqamah Mosque, Enrekang

As mosque administrators, it is their duty to prepare financial reports or statements on the mosque's financial condition. As previously mentioned, these reports are presented every Friday. Jamal explained:

> "Usually, we use the board as a means of informing about the mosque's financial condition. Every Friday, we record the operational receipts and expenditures."

The indexicality of "…board as information…" indicates that mosque administrators are obliged to provide congregants with information regarding operational receipts and expenditures. This includes reporting donations received and how funds are used for operational or development purposes. In terms of mosque fund reporting, most mosques use large boards installed prominently inside the mosque.

These information boards also reflect the culture of accountability maintained by the administrators. Through the board, congregants can routinely monitor the amount of donations received, operational expenditures, and other needs such as repairs, electricity, cleanliness, or construction. Consequently, the board serves as a social control tool, allowing congregants to supervise and assess whether the administrators manage funds honestly and responsibly.

The use of a large board in a strategic mosque area shows that administrators opt for a simple yet effective method to reach a large number of congregants. The board becomes part of the Friday worship routine—congregants are accustomed to seeing, reading, and following the mosque's financial updates. This practice not only strengthens congregants' trust but also encourages greater community participation because they directly see how every contribution is recorded and reported.

The indexicality "…board as information…" reflects the importance of transparency, accountability, and openness in mosque management. The board serves as a medium to convey trust, a moral responsibility, and a mechanism ensuring all mosque financial activities are socially audited by the congregants.

In addition to boards, paper is also used for supplementary financial reporting. Pak Usman explained:

"Usually, after announcing donations, mosque administrators have someone ready to quickly count and prepare paper reports. We immediately give the papers to the mosque committee as part of our accountability documentation. This is usually done before or after Friday prayers."

The indexicality "…prepare paper reports…" refers to how Al Istiqamah mosque administrators have a supporting documentation system besides the board. The papers are given to the mosque committee as documentation because the board's display is valid only for one week.

This written reporting practice also shows a high level of accountability. By preparing financial records promptly after announcing donations, administrators ensure that every amount received and spent is immediately documented without delay. The paper report is then submitted to the mosque committee as formal accountability, providing a verifiable financial record for future planning or auditing.

Additionally, paper reports demonstrate administrators' understanding of the dual reporting system: public via the board and administrative via written archives. This shows their seriousness in maintaining professionalism while preserving congregants' trust. For recipients such as Pak Bahar, the document is an essential part of mosque management, serving as authentic evidence and reference for meetings, program evaluation, or annual reporting.

The indexicality "…prepare paper reports…" not only describes a technical recording activity but also reflects a mosque management system that emphasizes transparency, order, and consistent administrative accountability. This practice forms a vital foundation for safeguarding congregants' entrusted funds and ensuring structured, accountable mosque management.

4. DISCUSSION

Reflection of Donation Announcements as Social Legitimacy and as a Means to Build Congregational Trust in Mosque Management

The results indicate that the three mosques understand accountability as a moral and social obligation to uphold the trust of congregants, rather than as compliance with formal accounting standards. Accountability is primarily interpreted as openness and honesty in managing community funds. Practices such as announcing donations directly, posting weekly financial boards, and submitting paper-based reports to the mosque committee are considered

sufficient mechanisms to meet congregants' expectations. This understanding aligns with previous studies that found many mosques in Indonesia emphasize moral and social aspects over technical financial reporting (Adnan, 2016; Fahmi, 2018). This reinforces the view that accountability in religious organizations is often substantive rather than technical.

At the first mosque, Tarbiyah Mosque Pinrang, accountability is understood through the practice of directly announcing donations to congregants. Administrators believe that openly disclosing the donation amount is the most easily understood and directly felt form of transparency by the congregation. This practice is similar to the findings of Hasanah & Farid (2024), which revealed that direct announcement mechanisms are considered effective in maintaining the mosque's social legitimacy in the eyes of congregants. Here, accountability is understood as a process of building and sustaining community trust continuously.

Accountability through the public reading of donations in front of the congregation functions not only as a mechanism of transparency but also reflects the social legitimacy of mosque administrators in the eyes of the community. In Islamic tradition, *amanah* (trust) is a fundamental value: mosque administrators are regarded as representatives entrusted by the congregation to manage communal funds, and they must be accountable for this trust both vertically (to Allah) and horizontally (to the congregation). Surah Al-Anfal 8:27 states: "O you who believe, do not betray Allah and the Messenger, nor betray the trusts that have been placed in your charge while you know (what you are doing)." This verse illustrates that the accountability practices carried out by the administrators of Masjid Tarbiyah embody the trust and social legitimacy granted by the congregation. The trust given by the worshippers is demonstrated through the administrators' adherence to the amanah entrusted to them.

By publicly announcing the amount of donations, the administrators express honesty and openness acknowledged by the congregation, which in turn reinforces social trust. Muchlis et al. (2019)found that at Masjid Istiqomah Sugihwaras, weekly announcements (before Friday prayer) and direct reporting of donors serve as an accountability mechanism grounded in the Islamic principles of *amanah* and *fathanah*. The principle of *fathanah* (wisdom and competence) strengthens the administrators' legitimacy, as the congregation perceives that the funds are managed with high responsibility and moral skill.

From an Islamic perspective, openness and accountability through verbal announcements (for example via loudspeakers or before the Friday sermon) are

not merely administrative practices but are also forms of worship. As demonstrated in Hasanah & Farid (2024) at Jami' Al-Huda Mosque, the use of loudspeakers to convey the amount of *infaq/sadaqah* received and how it is managed enhances the congregation's trust while exhibiting transparency grounded in religious values. This process shows that mosque administrators are accountable not only to the community but also to Allah, and that publicly disclosing financial flows is an expression of both spiritual and social awareness.

The trust of the congregation is not merely about numbers. According to Pinaremas & Muslimin (2022), transparency and financial accountability significantly influence the level of congregational trust. This indicates that social legitimacy is not built solely through written reports but also through direct communicative interaction between administrators and the congregation—a practice that strongly resonates with the reading of donations. The direct public reading of contributions can be viewed as a form of substantive accountability: it not only satisfies administrative expectations but also strengthens social trust through a socio-religious symbol. This social legitimacy is rooted in Islamic values such as *amanah* and *fathanah*, and reinforced through simple yet effective mechanisms of transparency that make the congregation feel included in the mosque's management process.

Reflection of Mallele Donation Practices as a Value of Social Interaction Between Mosque Administrators and the Congregation, Embodying Sincerity and Trustworthiness

The findings regarding the mallele donation practice at Rappang Grand Mosque show that mosque financial accountability is not only understood as an administrative process but also as a socio-cultural practice reflecting values of sincerity, trustworthiness, and reciprocity between administrators and congregants. This finding aligns with previous research showing that accountability in many mosques in Indonesia tends to be moral and community-based, rather than oriented toward formal accounting standards (Adnan, 2016; Fahmi, 2018). The mallele method, which involves collecting donations by going around and announcing amounts directly, reinforces finding that verbal transparency within places of worship is seen as a strong social legitimacy mechanism (Hasanah & Farid, 2024; Muchlis et al., 2019). This practice symbolizes substantive accountability, where administrators demonstrate openness directly in front of congregants, allowing the fund management process to be socially witnessed and verified. Additionally, administrators' decision not to disclose donors' names reflects a religious culture emphasizing sincerity and preventing ostentation, consistent with (Khabibah et al., 2021;

Kotani et al., 2023; Muchlis et al., 2019), who found that religious organizations often interpret accountability within a spiritual, rather than administrative, framework. Administrators' sensitivity to the feelings of congregants making small donations also demonstrates emotional and social accountability, where attention to the psychological condition of congregants is an integral part of responsibility.

The mallele donation practice reinforces the view that accountability in mosques combines direct transparency, spiritual values, and social practices arising from daily interactions between administrators and congregants, supporting the literature on community-based accountability in religious organizations (Ariffin et al., 2019; Karamoy, 2019). Social interaction between mosque administrators and the congregation is evident in the exchanges that occur during the *mallele* process. The congregation is not merely a provider of funds, but also serves as witnesses who verify and reinforce the legitimacy of the administrators. Conversely, the administrators demonstrate forms of service that are friendly, respectful, and sensitive to the conditions of the congregants, for example by avoiding actions that would embarrass those who donate small amounts. This interaction fosters a sense of togetherness and strengthens solidarity, in which mosque management is understood as a collective responsibility rather than solely a structural task of the administrators.

The value of sincerity is reflected in the donation collection mechanism that does not highlight the identities of the donors. By not mentioning the names of those who contribute, the administrators affirm that social worship should not become a means of seeking recognition, but rather an expression of heartfelt devotion intended solely for Allah. This creates a worship space free from social hierarchy, where both large and small donations are regarded as equally meaningful in the sight of God. *Ikhlāṣ* (sincerity) in Islamic tradition is one of the most fundamental spiritual values in any act of worship, including contributing to the mosque. Sincerity means performing an act solely for Allah without expecting praise, acknowledgment, or worldly rewards. The Qur'an emphasizes that deeds are only accepted when performed with pure intention: *"They were commanded only to worship Allah, being sincere to Him in obedience..."* (QS. Al-Bayyinah: 5).

The value of *amanah* (trustworthiness) is reflected in the way administrators demonstrate direct transparency before the congregation. When *mallele* officers publicly convey the collected amounts, they not only provide financial information but also affirm their moral responsibility to safeguard, manage, and distribute the funds according to the needs of the community. This practice

cultivates trust that is both social and spiritual, as the congregation can see directly that their contributions are managed without manipulation and without bureaucratic distance. Organizations must be open and easily accessible, and the dissemination of information should be carried out fairly and without discrimination. This value arises from Islamic moral teachings that humans must be trustworthy and accountable for the responsibilities entrusted to them, both before other people and before Allah SWT (Cahyani, 2024; Muchlis et al., 2019).

Reflection of Information Transparency Through Public Notice Boards

Rumbia Al-Istiqamah Mosque Enrekang interprets accountability through the use of weekly information boards displaying total receipts and expenditures. Administrators consider the boards, visible to all congregants, as evidence of transparency that can be easily socially verified. This finding is consistent with Ariffin et al. (2019), who noted that many Southeast Asian mosques rely on simple visual media as a form of public accountability because it is easily accessible to congregants. Accordingly, accountability is understood as openness that is visible and understandable to the wider community. Accountability is also demonstrated through paper-based reports submitted to the mosque committee as weekly documentation. Although these reports do not yet follow the PSAK 45 format, administrators view written documentation as proof that every transaction has been recorded and can be accounted for. This aligns with Fitri (2024), who found that some mosques have started creating document archives as a form of internal reporting, even without using standard accounting formats. Here, accountability is understood as an effort to ensure that every transaction has a clear record.

Transparency in the Islamic perspective is a highly fundamental moral value. According to (Ihsan et al., 2017), transparency in Islamic organizations means conveying information honestly, completely, and fairly to all relevant stakeholders. As observed in Al Istiqamah Mosque in Rumbia, the weekly information board displaying income and expenditures is a practical manifestation of this value. Financial information is presented openly to the congregation, in a format that is easily accessible, and without concealing important details. This aligns with Islamic teachings that require mosque management to be carried out with honesty and open communication.

From the perspective of financial reporting transparency, mosques also contribute significantly to social legitimacy. For example, Kholmi (2022) shows in his research that the simplicity of management structures and the simplicity of financial reports (such as only listing cash inflows and outflows) enables the

congregation to easily understand the financial condition of the mosque. When the congregation understands these reports, trust in the administrators increases because they feel heard and involved in the accountability process.

The concept of openness in Islam is also closely related to accountability as part of the *maqāṣid sharīʿah* (objectives of Islamic law). Ramadhan (2024) in his study demonstrates that the principle of accountability in mosque management can be seen as part of the *maqāṣid*, particularly *hifẓ ad-dīn* (preserving religion) and *hifẓ al-nafs* (preserving life). By providing access to information and presenting financial reports openly, mosque administrators not only uphold their worldly responsibilities (the congregation's funds) but also fulfill spiritual obligations, as they recognize that the management of mosque funds is an act of worship and a matter of trust from the congregation. In the context of Al Istiqamah Mosque in Rumbia, the weekly presentation of information boards can be understood as an effort to uphold these *maqāṣid*. The congregation can directly see the records of income and expenditures, which makes the administrators morally and spiritually accountable.

Overall, the three mosques demonstrate that accountability is understood as community-based accountability, prioritizing social relationships, trust, and the faithful stewardship of public funds over compliance with formal financial reporting standards. These findings extend previous research conclusions that religious organizations tend to prioritize moral and spiritual values in their financial reporting (Afriyanti, 2024; Fauzi et al., 2021; Karamoy, 2019). Therefore, accountability for mosque administrators is viewed more as a moral duty to uphold the integrity of community funds than merely meeting technical standards like PSAK No. 45.

The study shows that mosque administrators interpret accountability in moral and social terms, so transparency practices tend to prioritize simplicity and social closeness rather than formal accounting standards. This implies the need for capacity-building approaches that not only emphasize the technical aspects of PSAK 45 but also consider the mosque's organizational culture and deeply rooted community values. This aligns with Adnan (2016), who argued that improving mosque accountability should start with culturally sensitive education grounded in religious values understood by congregants.

The study also implies that congregants' trust is a key factor determining the form of mosque accountability. Since congregants generally feel satisfied with verbal reports, information boards, or simple paper documents, administrators do not feel the need to prepare standardized financial statements. This reinforces

Ariffin et al. (2019)finding that social legitimacy is more decisive for the sustainability of mosque management than regulatory compliance. Therefore, efforts to improve financial reporting quality should adopt a participatory approach involving congregants as primary stakeholders.

The study highlights important implications for enhancing mosque administrators' capacities, particularly in accounting literacy and formal documentation. Although the three mosques have accountability mechanisms considered adequate by congregants, field findings show that administrators have yet to understand PSAK No. 45 standards and their importance in increasing the credibility of non-profit organizations. This situation supports Paulindini et al. (2023), who found that a lack of technical training is often a major obstacle in implementing accounting standards in religious institutions. Thus, systematic and needs-based financial management assistance is urgently needed so that fund management can be conducted professionally without undermining long-standing spiritual values embedded in mosque management traditions.

Theoretically, the study enriches the literature on community-based accountability, particularly in the context of religious organizations. It shows that mosque accountability is not solely built through formal regulations but arises from strong social relationships between administrators and congregants, as well as moral values that shape organizational culture. These findings develop the discussion by Abu-Ras et al. (2024), who emphasized that religious organizations require an interpretive accountability framework, not merely structural, because their accountability patterns are oriented toward sincerity, trustworthiness, and social trust.

From a practical perspective, the study indicates that simple documentation systems, such as paper reports and weekly information boards, can serve as strategic initial steps toward professionalizing mosque accounting. These documentation efforts, though traditional, provide a crucial foundation for establishing consistent recording, archiving, and transparency habits. If maintained consistently, these simple practices can evolve into activity reports, statements of financial position, and notes to financial statements in accordance with PSAK 45 standards. Thus, traditional mechanisms long used need not be completely abandoned but can be gradually integrated with modern accounting standards to achieve stronger, more credible, and adaptive governance.

5. CONLUSION

This study concludes that accountability in the three mosques Tarbiyah Mosque Pinrang, Rappang Grand Mosque, and Rumbia al Istiqamah Mosque Enrekang is primarily understood as a moral and social obligation to safeguard the trust of congregants. The forms of accountability employed prioritize direct transparency and social closeness, such as announcing donations, using financial information boards, and submitting simple paper-based reports. These practices are considered adequate by congregants because they align with local traditions and values. The findings confirm that mosque accountability in Indonesia is more substantive and community based.

The distinct characteristics of the three mosques demonstrate that each mosque develops its accountability model according to its social context. Tarbiyah Mosque Pinrang emphasizes transparency through direct announcements as a form of social legitimacy. Rappang Grand Mosque practices mallele donations, which reflect social interactions between the mosque administrators and the congregation, along with values of trustworthiness (amanah) and sincerity. While Rumbia Al-Istiqamah Mosque relies on weekly information boards and simple reports as evidence of openness that can be be socially verified by the congregation. Although they have not fully adopted accounting standards such as PSAK No. 45, all three mosques have accountability mechanisms considered relevant by their local communities. This indicates that mosque accountability practices are strongly influenced by social relationships, cultural values, and religious norms rooted in local society.

Overall, the study emphasizes that enhancing mosque accountability cannot focus solely on the implementation of formal accounting standards but must also consider the values, culture, and perceptions of congregants as primary stakeholders. Practically, accounting development strategies for mosques should adopt participatory and culturally sensitive approaches, as recommended by previous research. By integrating traditional practices such as direct announcements and simple documentation with technical training for standard report preparation, mosques have the potential to develop more professional and credible financial governance while remaining aligned with the spiritual values underpinning their existence. These findings contribute to the literature on community-based accountability in religious organizations and open opportunities for developing more contextual and adaptive accountability models.

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