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# Simple Financial Recording Training for Transparent and Accountable Mosque Fund Management

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## *ABSTRACT*

Mosques serve not only as places of worship but also as institutions that manage public funds derived from donation, charity, waqf, and other community donations. However, the financial records maintained by mosque administrators are often still simple and unsystematic, limiting transparency and accountability in fund management. This community service activity aimed to improve the ability of mosque administrators to prepare simple financial records that support transparent and accountable financial management. The activity was conducted at Al Alim Mosque, Ayumolingo Village, Pulubala District, Gorontalo Regency, involving 15 mosque administrators and congregants. The methods employed combined community education and practical training. Educational sessions provided an understanding of the importance of financial recording, transparency, accountability, and Islamic values in managing mosque funds, while practical sessions trained participants to prepare simple financial reports based on common mosque financial transactions. Evaluation was carried out through observation and assessment of participants' practical exercises. The results indicate that participants were able to identify financial transactions, classify receipts and expenditures, prepare simple financial reports, and calculate ending balances. In addition, participants demonstrated improved understanding of the relationship between financial recording, transparency, accountability, and the concept of trust (amanah) in Islamic financial management. Therefore, this training contributes to strengthening the financial management capacity of mosque administrators and serves as an initial step toward more transparent, accountable, and sustainable mosque financial governance.

**Keyword**: *mosque financial management, financial recording, accountability, transparency, community service*

## ABSTRAK

*Masjid tidak hanya berfungsi sebagai tempat ibadah, tetapi juga sebagai lembaga yang mengelola dana umat yang berasal dari infak, sedekah, wakaf, dan sumbangan masyarakat. Namun, pencatatan keuangan yang dilakukan oleh pengurus masjid masih cenderung sederhana dan belum tersusun secara sistematis sehingga belum sepenuhnya mendukung transparansi dan akuntabilitas pengelolaan dana. Kegiatan pengabdian kepada masyarakat ini bertujuan meningkatkan kemampuan pengurus masjid dalam menyusun pencatatan keuangan sederhana guna mendukung pengelolaan keuangan yang transparan dan akuntabel. Kegiatan dilaksanakan di Masjid Al Alim, Desa Ayumolingo, Kecamatan Pulubala, Kabupaten Gorontalo dengan melibatkan 15 orang jamaah dan pengurus masjid. Metode yang digunakan merupakan kombinasi pendidikan masyarakat dan pelatihan melalui penyampaian materi, demonstrasi, praktik penyusunan laporan keuangan sederhana, serta evaluasi hasil latihan peserta. Hasil kegiatan menunjukkan bahwa peserta mampu mengidentifikasi transaksi penerimaan dan pengeluaran, mengelompokkan transaksi sesuai jenis akun, menyusun laporan keuangan sederhana, serta menghitung saldo akhir dana. Selain itu, peserta memperoleh pemahaman mengenai pentingnya pencatatan keuangan sebagai sarana mewujudkan transparansi, akuntabilitas, dan pelaksanaan amanah dalam pengelolaan dana masjid. Dengan demikian, pelatihan ini berkontribusi dalam meningkatkan kapasitas pengurus masjid serta menjadi langkah awal menuju tata kelola keuangan masjid yang lebih transparan, akuntabel, dan berkelanjutan.*

**Kata Kunci**: *pengelolaan keuangan masjid, pencatatan keuangan, akuntabilitas, transparansi, pengabdian masyarakat*

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## Introduction

Mosques are religious institutions that serve not only as places of worship but also as centers for social activities, education, and community empowerment (Rasyid et al., 2023). These various activities are supported by the management of funds derived from infaq (donations), sadaqah (charity), waqf (endowments), and other donations. Therefore, sound financial management is a crucial factor in maintaining the sustainability of mosque programs and building congregational trust in the mosque management (Nurdin et al., 2024).

Transparency and accountability are two key principles in managing public funds, including those managed by mosques. Transparency is demonstrated through open disclosure of information regarding the receipt and use of funds, while accountability is reflected in the ability of administrators to account for all financial management activities to the congregation and to Allah SWT as a form of trust (Windasari, 2024). Implementing these two principles requires a financial recording system that is simple, easy to understand, and can be consistently implemented by mosque administrators.

Mosque financial management also has a strong normative foundation. Law Number 28 of 2004 concerning Amendments to Law Number 16 of 2001 concerning Foundations emphasizes the importance of accountability in the management of non-profit organizations' assets. Furthermore, the Indonesian Institute of Accountants has issued ISAK 35 concerning the Presentation of Financial Statements for Non-Profit Entities as a guideline for preparing accountable financial reports. From an Islamic perspective, the principles of trustworthiness, honesty, and accountability are values that must be embodied in every management of congregational assets so that every fund received and disbursed can be accounted for morally and spiritually (Windasari, 2024).

Based on the initial identification of community service partners, the mosque management has actually been maintaining financial records, but these records are still very rudimentary and have not been systematically organized. This situation has the potential to make it difficult for the management to clearly present information regarding receipts, expenditures, and fund balances to the congregation. If this situation persists, it will be difficult to achieve optimal transparency and accountability in the management of mosque funds.

The need for this training is further strengthened by the important role of financial management in maintaining public trust in mosque institutions. As mosque funds are obtained from the congregation and are intended for various religious and social activities, financial information needs to be recorded and presented accurately, systematically, and transparently. Without adequate knowledge and skills in financial recording, simple recording practices may result in difficulties in monitoring the use of funds, determining the actual fund balance,

and providing clear financial information to the congregation. Therefore, practical training in simple financial recording is necessary to strengthen the capacity of mosque administrators and support more transparent and accountable management of mosque funds.

These issues formed the basis for implementing community service activities through simple financial record-keeping training. The training was designed to introduce a format for recording cash receipts and disbursements that is easy for mosque administrators to implement, along with exercises in preparing simple financial reports using examples of transactions frequently encountered in mosque financial management. This approach is expected to improve participants' understanding and skills in maintaining accurate financial records.

## Method

This community service activity was held at the Al Alim Mosque in Ayumolingo Village, Pulubala District, Gorontalo Regency, Gorontalo Province. It targeted mosque administrators responsible for administrative and financial management. The activity involved 15 participants, including mosque administrators and congregants. The goal was to improve the administrators' ability to maintain simple financial records, thereby supporting transparency and accountability in mosque fund management.

The Al Alim Mosque was selected as the partner location based on the initial identification and communication conducted with the mosque administrators. The initial assessment indicated that the mosque administrators had already carried out financial recording, but the recording was still relatively simple and had not been systematically organized. This condition created a need for capacity building, particularly in identifying and classifying financial transactions, preparing simple financial reports, and determining the ending balance of mosque funds. Therefore, the mosque was considered a relevant partner for the training because the identified financial recording practices were directly aligned with the objectives of the community service activity.

The method used is a combination of community education and training. The community education method is implemented through the delivery of material on the importance of transparency, accountability, and the benefits of financial record keeping in managing mosque funds. Furthermore, the training method is carried out through demonstrations of preparing simple financial records, providing examples of common transactions in mosque financial management, and hands-on practice in preparing simple financial reports by participants. This combination of the two methods was chosen so that participants not only understand the concept of financial record keeping but also develop the skills to apply it independently according to the needs of mosque financial management.

The community service activities consisted of four stages. The first stage was problem identification, which involved communicating with the Al Alim Mosque management to determine the current state of financial management. The identification results indicated that the management had maintained financial records, but their records were still very rudimentary, resulting in information on receipts, expenditures, and fund balances not being systematically compiled.

The second stage is the delivery of the material. In this stage, the presenter explained the benefits of financial record-keeping as a means of reminders, control, evaluation, conflict prevention, motivation, peace of mind, and obedience in managing mosque funds. Furthermore, participants were introduced to a simple financial report format, which records income from infaq (donations), sadaqah (charity), and waqf (endowments), as well as expenses for mosque operational activities. This provided a foundation for developing simple yet informative financial reports.

The third stage is training and practice. In this stage, participants are given examples of income and expenditure transactions that frequently occur in mosque financial management, such as receiving infaq (infaq), alms, and waqf (endowment), as well as expenses for religious study activities, sermon honorariums, purchasing prayer equipment, and paying operational costs. Next, participants practice recording each transaction in a simple financial report format with direct guidance from the instructor. Through this practice, participants gain experience in categorizing transactions, calculating total income and expenditures, and determining the mosque's final fund balance.

The fourth stage is activity evaluation. Evaluation is conducted by assessing the results of the exercises performed by participants during the training. Aspects assessed include the ability to identify transaction types, group transactions into income and expense accounts, and systematically prepare simple financial reports. Evaluation results are used to determine participants' level of understanding after the training and to provide feedback on the implementation of community service activities.

Activity data was obtained through observations and questions and answers during the training process. The data was then analyzed descriptively to illustrate the implementation of the activities and changes in participants' ability to perform simple financial records after the training.

## Literature Review

### 1. Mosque Financial Management

Mosques serve not only as places of worship but also as institutions that manage congregational funds derived from donations, alms, endowments, and various other forms of donations. Therefore, sound financial management is crucial

for ensuring the sustainability of mosque programs while also increasing congregational trust in the management (Rasyid et al., 2023); (Nurdin et al., 2024). Mosque financial management encompasses the planning, recording, use, reporting, and monitoring of funds to ensure transparent accountability for all financial activities.

From a sharia accounting perspective, mosque financial management is not only oriented towards administrative aspects but also based on the principles of trust, honesty, accountability, and usefulness. (Abast et al., 2025) explain that applying sharia accounting principles in mosque financial management can maintain trust, increase accountability, and strengthen congregational trust. Furthermore, (Pradesyah et al., 2021) emphasize that mosque fund management must be carried out effectively through appropriate allocation of funds to not only meet operational needs but also support congregational empowerment.

**2. Transparency and Accountability in Mosque Fund Management**

Transparency and accountability are key principles in the management of public funds, including mosque funds. Transparency is demonstrated through open information regarding the receipt, expenditure, and use of funds, while accountability demonstrates the management's ability to account for the management of funds to the congregation and to Allah SWT as a form of fulfilling their mandate (Windasari, 2024). These two principles will be effectively implemented if supported by a simple, systematic, and consistent financial recording system.

From an Islamic perspective, accountability encompasses not only administrative dimensions but also moral and spiritual ones. (Rahmatilla & Ali, 2024) explain that accountability and transparency in financial reports represent a form of accountability for mosque fund management, in accordance with a sharia accounting perspective. This finding is supported by (Mahardika et al., 2022), who state that mosque financial reports are a form of accountability based on the principles of responsibility, justice, and truth. Furthermore, (Thalib et al., 2023) demonstrate that mosque accounting practices also reflect the values of gratitude and sincerity as a form of faith in Allah SWT, thus ensuring that financial records have not only a rational dimension but also a spiritual one.

From a rational perspective, financial records produce information that can be used as a basis for decision-making regarding the use of mosque funds. Information on receipts, expenditures, and ending balances helps administrators plan activities and prioritize fund use more objectively.

On the emotional level, orderly record-keeping provides a sense of calm to administrators because all transactions are properly documented. This reduces the emergence of prejudice and misunderstandings among administrators and

congregation members, as all fund usage can be explained based on available record-keeping evidence.

Meanwhile, from a spiritual perspective, financial record-keeping is understood as a form of fulfilling the mandate to manage the congregation's funds. The alms, charity, and waqf funds entrusted to the administrators are accountable not only to the congregation but also to Allah SWT. Therefore, preparing financial reports is seen as part of implementing the values of honesty, responsibility, and trustworthiness from an Islamic perspective.

**3. Simple Financial Recording Training for Mosque Administrators**

In the context of mosque financial management, simple financial record-keeping training is an effective strategy for improving administrators' ability to prepare systematic, easy-to-understand, and accountable financial reports. Various community service activities have demonstrated that financial record-keeping training can improve the competence of mosque administrators. (Dewi & Renggana, 2022) found that financial management mentoring improved administrators' understanding and skills in preparing systematic financial records. (Handayani et al., 2022) also reported that financial report preparation training improved mosque administrators' ability to prepare reports according to standards.

Similarly, (Shonhadji et al., 2024) demonstrated that implementing systematic financial record-keeping and submitting regular reports can improve accountability and transparency in mosque financial management. Therefore, simple financial record-keeping training is an important first step in building more orderly, transparent, and accountable mosque financial governance.

## Result and Discussion

**1.1 Implementation of the Mosque Financial Recording Training**

The community service activity was held at the Al Alim Mosque, Ayumolingo Village, Pulubala District, Gorontalo Regency, with 15 participants, consisting of congregants and mosque administrators. The activity began with an opening statement and an explanation of the training's objectives: to improve participants' ability to maintain simple financial records to support transparency and accountability in mosque fund management.

Next, the presenter presented material on the importance of financial record-keeping in managing mosque funds. The material covered the benefits of financial record-keeping as a reminder, control tool, evaluation tool, conflict prevention tool, motivation, peace of mind, and a form of obedience in managing the trust of the

congregation's funds (Sanggala et al., 2022). Furthermore, participants were introduced to the importance of financial record-keeping, which encompasses not only rational dimensions but also emotional and spiritual dimensions, thus contributing to the moral and religious responsibilities of mosque administrators.

In this session, the speaker emphasized that financial record-keeping is not merely an administrative activity, but a foundation for achieving good mosque financial governance. Through systematic record-keeping, all income and expenditure transactions can be fully documented, making it easier for administrators to monitor the mosque's cash flow. This information also serves as the basis for preparing financial reports that can be understood by all administrators and congregants.

The speaker explained that the benefits of financial record-keeping are felt not only by the mosque treasurer, but also by all administrators and congregants. For administrators, record-keeping facilitates the process of controlling and evaluating fund usage, ensuring that every expenditure aligns with the mosque's needs. For the congregation, financial reports prepared based on proper record-keeping provide a form of transparency that can increase trust in the management of congregational funds.

Furthermore, financial record keeping is seen as a tool to support the ongoing management of a mosque. When management changes, well-documented financial records facilitate the handover of funds, thereby maintaining continuity of financial administration. Therefore, consistent financial record keeping is essential as part of professional organizational governance.

This understanding aligns with the findings of (Thalib et al., 2023) which show that mosque accounting practices are not only based on economic considerations but also reflect the values of gratitude and sincerity as a manifestation of faith in Allah SWT. Furthermore, (Abast et al., 2025) found that mosque financial management based on sharia accounting principles is able to maintain the trust, accountability, and trust of the congregation. Similarly, (Jannah & Rodufan, 2024) proved that religiosity and transparency of financial management significantly influence the congregation's decision to donate to the mosque. Furthermore, (Adim et al., 2023) emphasized that the implementation of sharia financial reports is the foundation for sustainable management of mosque funds in accordance with sharia principles. This view is reinforced by (Mujahidi et al., 2024) who stated that assets are a trust from Allah that must be managed and accounted for based on divine principles.

The next stage was a demonstration of preparing a simple financial report. The presenter then introduced the report format, which includes income groups (infaq, sedekah, and waqf), expenditure groups (preacher's fees, religious study activities, electricity and water, cleaning, and other operational needs), total

revenue, total expenditure, and the ending fund balance. The format was designed to be simple for mosque administrators to easily implement in their daily activities.

The report format is designed to be simple to understand and apply even for mosque administrators without accounting training. The format is simplified by presenting only the most frequently encountered transaction groups in mosque financial management so participants can directly relate them to their real-world situations.

The presenter explained that report preparation begins with identifying receipts and disbursements, then grouping them by type before calculating total receipts, total disbursements, and the ending balance. This step-by-step process helps participants understand that financial reports are the end result of a systematic recording process, not simply a list of receipts and disbursements.

After understanding the report format, participants were then given transaction examples that mimicked the real-world situation of mosque fund management. Participants were asked to identify each transaction, record it in the appropriate account group, and then prepare a simple financial report to obtain the final fund balance. Through this practical approach, participants not only understood the format of financial reports but also gained hands-on experience in implementing the recording process, from transactions to report preparation.

The formatting is consistent with findings (Pradesyah et al., 2021) that effective mosque financial management requires the separation of funds into productive and consumptive funds so that they are not only used for operational needs but also support the economic empowerment of the congregation. Furthermore, (Delviana et al., 2025) found that implementing ZISWAF accounting in accordance with PSAK 109 can increase transparency and accountability in mosque fund management, although there are still obstacles in understanding sharia accounting and a simple recording system. Furthermore, (Nasution & Mutiawati, 2025) explained that organized and transparent financial control and evaluation ensure that infaq funds are optimally utilized for the prosperity of the mosque and support various socio-religious activities.



**Figure 1.** Implementation of simple financial recording training activities at the Al Alim Mosque, Ayumolingo Village, Pulubala District, Gorontalo Regency.

Figure 1 illustrates the situation in which the presenter is delivering material on simple financial recording to the administrators and participants at Al Alim Mosque. The participants can be seen following the presentation directly while paying attention to the examples and explanations provided by the presenter.

### 1.2 Practical Preparation of Simple Financial Reports

Following the presentation, participants participated in a practical session on recording financial transactions using case studies prepared by the presenter. Examples of transactions included receipts of infaq (infaq), sadaqah (charity), and waqf (endowment), as well as expenditures for religious study activities, purchasing prayer equipment, sermon fees, and payment of mosque operational costs. Participants were then asked to prepare simple financial reports based on these transactions.

During the practical session, participants actively discussed grouping transactions based on income and expenditure. Several participants also raised questions about how to record waqf funds for specific purposes, as well as how to determine the ending balance if multiple transactions occur within a single period. The discussion demonstrated increased participant awareness of the importance of accuracy in financial record-keeping.



**Figure 2.** Practical training on simple financial recording and the presentation of a simple mosque financial report format at Al Alim Mosque, Ayumolingo Village, Pulubala District, Gorontalo Regency.

Figure 2 illustrates the practical training session, in which participants practice simple financial recording using the examples provided by the presenter. The figure also shows the simple financial report format used as a guide for recording mosque income and expenditures.

Through this practice, participants gain hands-on experience in preparing financial reports, from recording transactions to reporting on the use of mosque funds. This hands-on approach makes it easier for participants to understand the relationship between financial transactions and the resulting reports compared to simply receiving theoretical explanations.

**Table 1.** Changes in Conditions Before and After the Training

| **Aspect** | **Before the Training** | **After the Training** |
|---|---|---|
| Recording practices | Still simple and informal | Using a simple reporting format |
| Understanding of transaction types | Not yet well structured | Able to distinguish between receipt and expenditure transactions |
| Report preparation | Not yet systematic | Able to prepare reports based on the provided format |
| Understanding of transparency | Limited to cash recording | Understanding the importance of reports as a form of transparency toward the congregation |
| Understanding of accountability | Not yet associated with accountability | Understanding record-keeping as a form of accountability in managing mosque funds |

Source, Researchers' processed data, 2026

### 1.3 Impact of Training on Participant Skills

Evaluation of the activity was conducted through observations during the financial report preparation practice and the results of the exercises carried out by the participants. Based on the evaluation results, most participants were able to identify transaction types, group transactions into revenue and expenditure categories, and prepare simple financial reports according to the format provided during the training.




**Figure 3** Example of a mosque financial report showing the use of mosque funds.

Figure 3 presents an example of a simple financial report showing the recording of mosque income and expenditures during a specific period. The report includes various sources of income, such as donation, charity, waqf, as well as expenditures for religious activities and mosque operations. The report also presents the total income, total expenditures, and remaining balance to support transparent and accountable financial management.

**Table 2.** Evaluation Results of Participants' Competencies Based on Practical Activities

| Competency Evaluated | Observation Results |
|---|---|
| Identifying receipt transactions | Successfully performed by the participants |
| Identifying expenditure transactions | Successfully performed by the participants |
| Classifying transactions according to account categories | Successfully performed by the participants |
| Preparing simple financial statements | Successfully performed by the participants with guidance |

| | |
|---|---|
| Calculating the ending balance of funds | Successfully performed by the participants |

**Source:** Researchers' processed data, 2026.

Evaluation results indicate that participants not only gained knowledge about the importance of financial record keeping but also acquired practical skills in preparing simple financial reports. These skills are expected to provide capital for mosque administrators to implement more systematic financial record keeping in managing mosque funds. This finding aligns with the results of community service (Dewi & Renggana, 2022), which showed that mentoring in mosque financial management improved administrators' understanding and skills in preparing systematic and simple financial records. Furthermore, (Handayani et al., 2022) revealed that training in preparing financial reports improved mosque administrators' ability to prepare financial reports according to standards, thus ensuring accountability to the community. Similarly, (Shonhadji et al., 2024) found that implementing accounting standards, systematic financial record keeping, and submitting regular reports improved the accountability and transparency of mosque financial management.

In addition to improving technical skills, the training also enhanced participants' understanding of the relationship between financial recording, transparency, and accountability. Participants understood that financial reports are not merely administrative records, but rather a means of accounting for the management of congregational funds to the congregation and a manifestation of the implementation of the mandate from an Islamic perspective. This finding aligns with (Rahmatilla & Ali, 2024) who stated that accountability and transparency in financial reports are a manifestation of responsibility for managing mosque funds according to a sharia accounting perspective. Furthermore, (Windasari, 2024) explained that accountability in Islamic financial management is a form of responsibility to God and humanity based on the values of honesty and trustworthiness. Similarly, (Nazira & Diliana, 2024) found that the application of sharia accounting principles in mosque financial management reflects accountability based on the principles of responsibility, truth, and justice. In line with these findings, (Mahardika et al., 2022) showed that mosque financial reports represent a form of accountability for fund management based on Sharia accounting principles, namely accountability, fairness, and truth. Therefore, this training not only improves participants' technical competence but also strengthens their awareness of the importance of accountability and transparency as part of the mandate in mosque financial management.

## Conclusion

Community service activities through simple financial record-keeping training at the Al Alim Mosque in Ayumolingo Village, Pulubala District, Gorontalo

Regency have contributed to improving the understanding and skills of the congregation and mosque administrators regarding the preparation of simple financial reports. Through the presentation of materials and hands-on practice, participants were able to understand the importance of systematically recording income and expenses as the basis for preparing mosque financial reports.

This activity also addressed the challenges faced by partners, namely, financial record-keeping, which was still carried out in a simple and unsystematic manner. After participating in the training, participants gained an understanding of a more structured recording format and realized that financial record-keeping is a means of achieving transparency and accountability in the management of mosque funds. Therefore, this training is expected to be the first step in building more orderly, transparent, and accountable mosque financial governance to the congregation and as a form of implementing the mandate from an Islamic perspective.

## Suggestion

To ensure sustainable benefits from community service activities, the Al Alim Mosque management is advised to consistently implement a simple financial recording format for every mosque fund receipt and disbursement transaction. Consistent recording will facilitate the preparation of periodic financial reports and increase transparency of information to the congregation.

Furthermore, regular mentoring activities are needed to provide administrators with the opportunity to consult on various issues encountered while implementing financial records. In future community service activities, training materials can also be developed to include preparing mosque financial reports that adhere to non-profit entity accounting standards and utilizing digital-based financial record-keeping applications to improve the effectiveness of mosque fund management.

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