

## Strengthening Mosque Financial Accountability Through Sharia-Based Financial Reporting: A Community Engagement Program in Purwakarta

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**Abstract**

**Originality/novelty:** This community engagement program integrates participatory accounting education with sharia-based financial reporting practices to strengthen accountability and transparency in mosque financial management, particularly among mosque administrators in Purwakarta, West Java.

**Objective:** This program aims to improve the capacity of mosque administrators to manage financial transactions and prepare systematic financial reports in accordance with relevant accounting standards

**Methods/approach:** The program employed a participatory approach consisting of five stages: identification, development of accounting materials and reporting templates, training and implementation, monitoring and evaluation, and follow-up development. The program involved 50 mosque administrators, with demographic data collected from 30 registered participants.

**Results:** The program introduced non-profit financial reporting practices based primarily on ISAK 35, supplemented by PSAK 409 and PSAK 412 for mosques managing ZISWAF funds. Participants received practical training in recording financial transactions and preparing structured financial reports. Participant feedback indicated that the training was perceived as useful and relevant to improving mosque financial management practices.

**Implications:** The findings suggest that participatory accounting education can facilitate the transition from informal financial recording toward more structured, accountable, and transparent financial management. Continuous capacity building and technical assistance are essential to supporting sustainable financial governance.

**Keywords:** Mosque Financial Accountability; Sharia Accounting; Financial Transparency; Non-profit Organizations; Community Engagement

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## INTRODUCTION

Mosques are not only places of worship but also religious and social institutions that manage resources entrusted by the community. In Indonesia, mosque activities may involve funds from infaq, sadaqah, zakat, waqf, donations, and other sources. Consequently, financial accountability and transparency are important components of mosque governance because financial information provides a basis for demonstrating how entrusted resources are managed and utilized. Previous studies have highlighted the importance of accountability and transparency in maintaining trust between mosque administrators and the community (Mahardika et al., 2022; Sabili et al., 2023).

In practice, however, financial administration at the mosque level may remain relatively simple and heavily dependent on manual cash records. Previous studies have identified limited accounting knowledge and human-resource capacity among mosque administrators as important barriers to more systematic financial reporting (Mahardika et al., 2022; Shonhadji et al., 2024). Such practices do not necessarily indicate a lack of accountability or good faith; rather, they may reflect the gap between the principle of amanah in mosque stewardship and the technical requirements needed to document and communicate financial information in a structured manner.

This gap is particularly relevant in the context of non-profit financial reporting. ISAK 35 provides the primary framework for financial reporting by non-profit entities, including the presentation of financial statements and information on net assets with and without restrictions. For mosques that specifically manage zakat, infaq, sadaqah, and waqf, additional accounting considerations under PSAK 409 and PSAK 412 are also relevant. Therefore, strengthening mosque financial accountability requires not only an understanding of religious and ethical values but also practical capacity to translate these values into systematic accounting and reporting practices.

Existing studies have discussed mosque financial accountability, transparency, and sharia accounting, while several community engagement programs have introduced accounting practices to mosque administrators (Zainuddin, 2019; Mahardika et al., 2022; Shonhadji et al., 2024). Nevertheless, there remains a practical gap in connecting the principle of amanah-based stewardship with accessible accounting practices that mosque administrators can apply in their daily financial administration. In particular, community-based interventions need to address not only the introduction of accounting standards but also the process of translating those standards into practical recording, reporting, and capacity-building activities.

This program therefore adopts a Stewardship Theory perspective, in which mosque administrators are understood as stewards entrusted with managing resources for the benefit of the community. From this perspective, formal financial reporting does not replace the value of amanah but provides an institutional mechanism through which stewardship can be demonstrated, communicated, and strengthened. The intervention consequently combines conceptual understanding with practical training in financial recording and reporting.

Accordingly, this community engagement program aims to strengthen the financial accountability and transparency of participating mosques in Purwakarta through participatory training and implementation of sharia-based financial reporting practices, primarily based on ISAK 35 and complemented by PSAK 409 and PSAK 412 for ZISWAF-related activities. The program

focuses on developing practical accounting capacity and establishing a more systematic foundation for sustainable mosque financial governance.

## **LITERATURE REVIEW**

### **Financial Accountability and Transparency in Mosque Governance**

Financial accountability is a fundamental element of good governance in mosque management because mosque administrators are entrusted with resources originating from the community. Accountability refers to the responsibility of administrators to explain and account for the planning, management, use, and reporting of these resources to relevant stakeholders, particularly the congregation and donors (Maulana & Ridwan, 2020; Mahardika et al., 2022; Sabili et al., 2023). In the context of Islamic organizations, this responsibility also has a moral and spiritual dimension, as the management of community resources is associated with the principle of amanah.

Transparency complements accountability by ensuring that relevant financial information is communicated openly and can be accessed by stakeholders. For mosques, transparency enables congregations and donors to understand the sources and uses of funds and provides a basis for assessing whether resources have been managed appropriately. Research on mosque financial reporting similarly emphasizes the importance of accountability and transparency in communicating financial information to stakeholders or between mosque administrators and the community (Kholmi, 2022; Sabili et al., 2023; Syafitri et al., 2023). Thus, accountability and transparency are closely interconnected: accountability establishes the obligation to provide an explanation, while transparency facilitates access to the information needed to evaluate that responsibility.

However, accountability should not be understood solely as the existence of financial records. Effective mosque fund management also requires appropriate internal controls over the receipt, recording, use, and disbursement of funds (Mohamed et al., 2014). Previous studies have identified limited accounting knowledge and administrative capacity among mosque administrators as challenges in developing more structured financial management practices (Mahardika et al., 2022; Shonhadji et al., 2024). This suggests that the principle of amanah needs to be supported by appropriate institutional and technical mechanisms so that responsibility for entrusted resources can be translated into observable financial practices.

Accordingly, strengthening mosque financial accountability involves more than encouraging administrators to disclose income and expenditure. It requires the development of appropriate accounting knowledge, standardized reporting practices, and accessible mechanisms for communicating financial information to the community. In this context, financial reporting based on the applicable non-profit and sharia accounting framework can function as an institutional mechanism for translating the values of amanah, accountability, and transparency into systematic financial governance.

## **Mosque Financial Reporting and Sharia Accounting**

Mosques are religious non-profit organizations that manage resources entrusted by the community. Therefore, their financial reporting needs to provide relevant information about the sources, uses, and position of those resources. Recent studies have also emphasized the importance of applying sharia accounting principles in mosque financial management to strengthen the accountability of funds entrusted by the community (Abast et al., 2025). ISAK 335 (formerly ISAK 35) provides the primary framework for financial reporting by non-profit entities (Ikatan Akuntan Indonesia [IAI], n.d.). The framework emphasizes the presentation of financial information through a structured set of financial statements and distinguishes net assets based on the presence or absence of donor restrictions. Previous research has demonstrated the relevance of ISAK 35 in structuring mosque financial statements and supporting greater accountability and transparency (Lating, 2023; Octisari et al., 2021).

In addition to ISAK 35, specific accounting considerations are relevant when mosques manage zakat, infaq, sadaqah, and waqf (ZISWAF). PSAK 409 provides accounting guidance for zakat, infaq, and sadaqah, while PSAK 412 addresses accounting for waqf (IAI, n.d.). These standards are complementary to the broader non-profit reporting framework because ZISWAF activities may involve specific recognition, measurement, presentation, and disclosure requirements. Accordingly, the application of sharia accounting in mosque management should distinguish between general non-profit financial reporting and the specific treatment of ZISWAF-related resources.

The combination of ISAK 35 as the primary reporting framework and PSAK 409 and PSAK 412 as complementary references for ZISWAF activities provides a technical foundation for strengthening mosque financial accountability. However, the availability of accounting standards alone does not ensure their implementation. Mosque administrators also require practical knowledge and accessible tools to translate these standards into transaction recording and financial reporting practices. Recent discussions of sharia accounting in mosque financial management similarly emphasize the importance of integrating accounting principles into practical financial-management procedures (Latifah & Abdullah, 2024). This provides the rationale for participatory accounting education and implementation as an approach to strengthening financial governance at the mosque level.

## **Stewardship Theory**

Stewardship Theory views organizational managers as stewards whose behavior is oriented toward collective and organizational interests rather than solely toward personal gain (Donaldson & Davis, 1991; Davis et al., 1997). The theory emphasizes trust, responsibility, commitment, and the alignment between individual actions and organizational objectives. In the context of religious organizations, this perspective is relevant because mosque administrators manage resources that are entrusted by the community and are expected to act in accordance with the principles of amanah and public benefit.

Applied to mosque financial governance, stewardship implies that administrators have a responsibility not only to manage funds appropriately but also to demonstrate how entrusted

resources are used. Financial accountability and transparency therefore function as mechanisms through which stewardship can be communicated and demonstrated to the congregation. However, good intentions and *amanah* alone do not necessarily produce systematic financial reporting. Administrators also require adequate accounting knowledge, standardized procedures, and practical reporting tools to translate stewardship responsibilities into documented financial practices.

Accordingly, this program positions participatory accounting education as a mechanism for strengthening stewardship. By introducing ISAK 35-based financial reporting, complemented by PSAK 409 and PSAK 412 for relevant ZISWAF activities, the intervention seeks to connect the ethical responsibility of managing entrusted resources with practical mechanisms of accountability and transparency. This perspective provides the theoretical basis for understanding the program not merely as accounting training, but as an effort to strengthen the institutional capacity of mosque administrators to exercise and demonstrate responsible stewardship.

### **Participatory Accounting Intervention and Capacity Building**

Financial-reporting literacy among mosque administrators has also been identified as an important factor in supporting greater financial transparency and accountability (Maryati et al., 2018). In the context of mosques, previous studies have identified limited accounting knowledge and administrative capacity among mosque administrators as barriers to systematic financial reporting (Mahardika et al., 2022). Community engagement programs that combine explanation, practical exercises, and direct assistance can therefore help translate accounting principles into practices that are more accessible to administrators with different educational and professional backgrounds. Shonhadji et al. (2024), for example, highlight the importance of financial reporting preparation in strengthening accountability and transparency in mosque management.

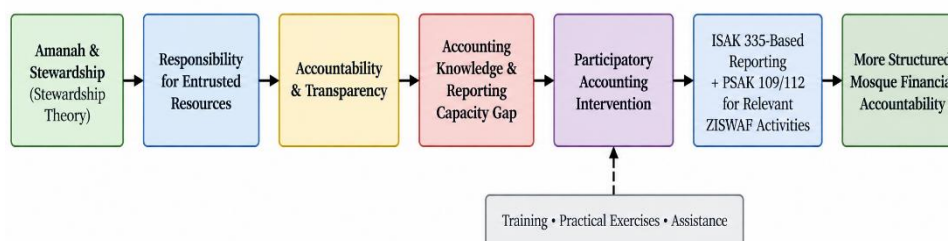
A participatory approach is particularly relevant because mosque financial practices are embedded in existing organizational routines and community relationships. Rather than introducing accounting standards only as technical requirements, participatory training allows administrators to discuss existing practices, identify practical difficulties, and apply reporting principles through examples and exercises. In this program, such an approach connects accounting knowledge, practical implementation, and continuous assistance, providing a pathway for strengthening the capacity of mosque administrators to adopt more systematic financial reporting practices.

### **Conceptual Framework**

This program conceptualizes mosque financial accountability as the translation of stewardship values into structured financial practices. Mosque administrators act as stewards of resources entrusted by the community; however, responsible stewardship requires mechanisms through which the management of these resources can be documented and communicated. Where accounting knowledge and reporting capacity are limited, a gap may emerge between the principle of *amanah* and formal financial accountability. Therefore, the program employs a participatory accounting intervention to strengthen administrators' capacity to implement systematic financial

reporting based primarily on ISAK 35, complemented by PSAK 409 and PSAK 412 for relevant ZISWAF activities. The conceptual relationship underlying the program is presented in Figure 1.

**Figure 1. Conceptual Framework of the Community Engagement Program**



Source : Author's elaboration.

## METHODS

### Community Engagement Design and Participants

This community engagement program employed a participatory and practice-oriented approach designed to strengthen the financial reporting capacity of mosque administrators. The activity was conducted in Purwakarta, West Java, in collaboration with the Ministry of Religious Affairs (Kementerian Agama) of Purwakarta Regency. The program combined explanation of financial reporting principles with practical exercises, discussion, and direct interaction with mosque administrators. This approach was intended to connect accounting concepts with the financial practices encountered by participants in their respective mosques.

The activity was attended by more than 50 mosque administrators representing various mosques in Purwakarta. The participants included administrators involved in mosque management, particularly those with responsibilities related to financial administration and organizational management. Because the activity was designed as a community engagement program rather than a probabilistic survey, the participating mosques and administrators are treated as program participants rather than a statistically representative sample of all mosques in Purwakarta.

For participant profiling, a registration form was completed by 30 participants. These responses were used only to describe the characteristics of registered respondents and were not assumed to represent all participants attending the program. In addition, five participants were interviewed after the activity to obtain qualitative feedback regarding the relevance, usefulness, and practical value of the program. These sources were complemented by observations, discussions during the activity, and program documentation.

### Data Sources and Data Collection

Data were collected from several sources to capture both participant characteristics and their experiences during and after the community engagement activity. A registration form was used to obtain basic demographic information from 30 participants who completed the form. In addition,

direct observation, discussions during the training, and program documentation were used to document participant engagement, the implementation process, and the practical activities conducted during the program. These sources provided contextual information on the implementation of the intervention and participants' responses to the training.

To obtain more detailed feedback, five participants were interviewed after the program. The interviews focused on participants' perceptions of the usefulness and relevance of the training, the knowledge gained, and the potential application of the accounting practices introduced. The interviews and other qualitative materials were treated as descriptive evidence of participant experience rather than as a quantitative measurement of learning outcomes. Thus, the study does not claim a statistically measured increase in accounting literacy or financial performance. The combination of registration data, observations, discussions, interviews, and documentation enabled data triangulation in describing the implementation and perceived outcomes of the program. Demographic information was summarized descriptively, while qualitative information from interviews, discussions, and observations was reviewed to identify recurring themes related to the usefulness, relevance, and applicability of the intervention.

### Program Implementation

The community engagement program was implemented through five sequential stages: (1) needs identification, (2) development of accounting materials and reporting templates, (3) training and practical implementation, (4) monitoring and evaluation, and (5) follow-up development. The stages were designed to move from identifying existing financial management practices toward the introduction and practical application of more systematic financial reporting.

In the first stage, the team identified participants' needs and existing financial recording practices through observation, discussion, and initial interaction with mosque administrators. The second stage involved preparing training materials and practical reporting tools based primarily on ISAK 35, with additional accounting guidance on PSAK 409 and PSAK 412 for relevant ZISWAF activities. The third stage consisted of classroom-style explanation, discussion, transaction-recording exercises, and practical simulation of financial reporting. The fourth stage involved collecting participant feedback and observing their responses to the training and practical exercises. Finally, the fifth stage focused on follow-up recommendations and continued application of the introduced reporting practices. The five stages of the program are summarized in Figure 2.

**Figure 2. Five-Stage Community Engagement Process**



*Source: Author's elaboration.*

### **Data Analysis and Evaluation**

Data analysis employed a descriptive qualitative approach. Demographic information obtained from the 30 completed registration forms was summarized using frequencies and percentages. Qualitative information from participant interviews, discussions, observations, and program documentation was reviewed to identify recurring themes concerning the perceived usefulness, relevance, and applicability of the training. The analysis involved organizing the information, identifying relevant themes, and comparing evidence across different data sources.

Program evaluation focused on participant responses, engagement during the training, understanding demonstrated during practical exercises, and feedback provided after the activity. Interview and discussion findings were used to complement observations and documentation, allowing the program experience to be interpreted from multiple sources. Because no standardized pre- and post-intervention instrument was administered, the evaluation does not estimate statistical changes in accounting literacy or other quantitative outcomes. Instead, the findings describe participants' reported experiences and the observed implementation of the accounting practices introduced during the program. This approach is consistent with the nature of the activity as a participatory community engagement program, where the primary emphasis was on capacity building, practical application, and participant experience rather than experimental measurement.

### **Ethical and Data Considerations**

Participation in the community engagement activities and the provision of program feedback were conducted on a voluntary basis. Demographic information obtained through the registration form was used only for aggregate participant profiling, while interview and feedback information were used to evaluate the implementation and perceived relevance of the program. Participant information was presented in aggregate form to maintain confidentiality.

## **RESULT AND DISCUSSION**

### **Participant Characteristics and Initial Context**

The community engagement activity was attended by more than 50 mosque administrators representing various mosques in Purwakarta. However, demographic analysis was limited to the 30 participants who completed the registration form. Therefore, the demographic characteristics presented in Table 1 describe the registered respondents and should not be interpreted as representative of all participants attending the activity.

Among the 30 registered respondents, 17 participants (56.7%) were aged 51 years or older, consisting of 12 participants aged 51–60 years and 5 participants aged above 60 years. The remaining 13 participants (43.3%) were below 51 years. In terms of educational background, participants had varied levels of formal education, with the largest groups holding senior high school (SMA) qualifications (33.3%) and undergraduate degrees (S1) (30.0%). This diversity indicates that the program involved participants with different educational backgrounds as shown in Table 1.

**Table 1. Socio-Demographic Characteristics of Registered Participants**

| Characteristic   | Category     | n  | %     |
|------------------|--------------|----|-------|
| <b>Age</b>       | < 51 years   | 13 | 43.3  |
|                  | 51–60 years  | 12 | 40.0  |
|                  | > 60 years   | 5  | 16.7  |
| <b>Education</b> | SMP          | 4  | 13.3  |
|                  | SMA          | 10 | 33.3  |
|                  | SMK          | 3  | 10.0  |
|                  | D3/D4        | 1  | 3.3   |
|                  | S1           | 9  | 30.0  |
|                  | S2           | 3  | 10.0  |
|                  | <b>Total</b> | 30 | 100.0 |

*Sources: Author's elaboration based on registration data*

### Implementation of the Accounting Intervention

The intervention began with an introduction to the role of systematic financial reporting in strengthening mosque accountability and transparency. The training presented mosque financial management from the perspective of a non-profit organization and introduced ISAK 35 (formerly ISAK 35) as the primary reporting framework. Participants were introduced to the main elements of financial reporting, including assets, liabilities, net assets, income, and expenses, as well as the distinction between net assets with and without restrictions. The training materials also introduced the accounting cycle, covering transaction identification, recording, ledger preparation, trial balance, and financial statement preparation.

The practical component used examples of mosque transactions and reporting practices to connect accounting concepts with participants' existing activities. Participants practiced classifying and recording transactions and were introduced to the structure of mosque accounts and the distinction between sources and uses of funds. The materials also addressed the treatment of ZISWAF, with PSAK 409 and PSAK 412 presented as complementary references for activities involving zakat, infaq, sadaqah, and waqf. In particular, waqf assets were discussed separately from ordinary mosque revenue, reflecting the specific nature of waqf management.

The training was delivered through explanation, discussion, examples, and practical exercises. This approach allowed participants to relate the reporting framework to the financial practices of their respective mosques. Rather than treating accounting standards solely as technical requirements, the intervention emphasized their role in documenting the management of entrusted community resources and communicating financial information more systematically. The materials also identified common challenges in mosque financial administration, including simple cash records, limited human resources, manual systems, and limited awareness of accounting requirements, and proposed training, simple digital tools, standardized procedures, and continued assistance as possible responses.

### **Participant Feedback and Perceived Outcomes**

Post-program feedback indicated that participants perceived the training as useful and relevant to their responsibilities in managing mosque finances. Participants expressed appreciation for the opportunity to obtain new knowledge about systematic financial management and to reflect on the financial recording practices previously used in their respective mosques. The feedback also indicated that the practical orientation of the program helped participants relate accounting concepts to the day-to-day management of mosque funds.

The interviews further indicated that participants valued the introduction of more structured financial recording and reporting practices. One participant described the training as a new experience because financial management in their mosque had previously relied on manual and traditional practices, while the training provided a more systematic approach to understanding accounts, recording, and transparency. This feedback is consistent with the program's emphasis on translating accounting concepts into practical financial management activities.

Based on the observations, discussions, and participant feedback, Participants reported gaining new understanding of systematic financial recording and the importance of transparent reporting, particularly regarding the importance of systematic financial recording and transparent reporting. However, these findings represent participant perceptions and qualitative observations, rather than statistically measured learning gains. Since no standardized pre- and post-intervention assessment was administered, the program cannot establish the magnitude of changes in accounting literacy or demonstrate long-term adoption of the reporting practices. as shown in Table 2.

**Table. 2 Participant Feedback**

| <b>Theme</b>              | <b>Evidence from feedback</b>                                                                               | <b>Program implication</b>                                                       |
|---------------------------|-------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|
| Usefulness of training    | Participants appreciated the training and considered the knowledge relevant to mosque financial management. | Accounting training was perceived as relevant to participants' responsibilities. |
| New knowledge             | Participants reported gaining new understanding of systematic mosque financial management.                  | Training provided additional accounting knowledge.                               |
| Practical relevance       | Participants valued examples and practical explanations related to mosque transactions.                     | Practical learning helped connect accounting concepts with existing practices.   |
| Awareness of transparency | Participants recognized the importance of clearer and more systematic financial reporting.                  | Training encouraged greater attention to financial accountability.               |

Need for Participant feedback suggested the value of Sustainable implementation  
continuity continued training and assistance. requires follow-up support.

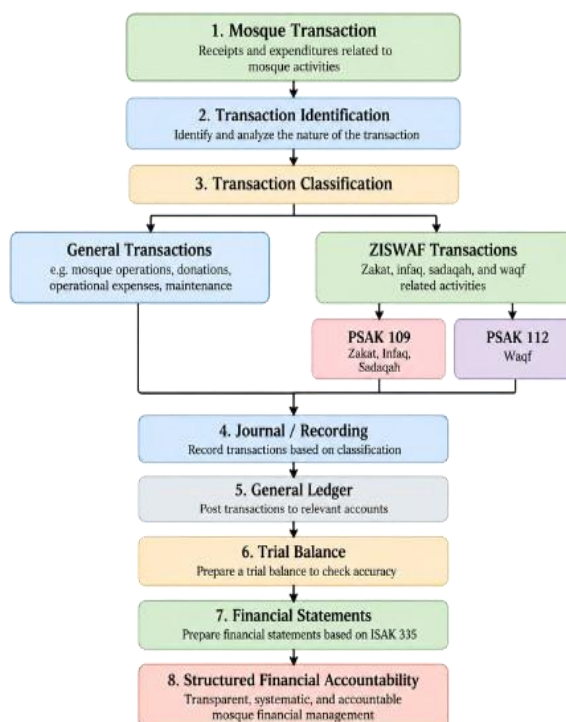
*Source: Author's elaboration.*

### Technical Implementation of Mosque Financial Reporting

The technical component of the program introduced a structured accounting cycle for mosque financial administration. The process begins with identifying and classifying transactions, followed by recording transactions, preparing the general ledger and trial balance, and ultimately preparing financial statements. This sequence was included in the training materials to help participants understand that financial reporting is not limited to recording cash receipts and expenditures but involves a systematic process from transaction identification to financial statement preparation.

The reporting structure was based primarily on ISAK 35, with additional treatment of ZISWAF activities where relevant. The training materials introduced assets, liabilities, net assets, income, and expenses, including the distinction between restricted and unrestricted resources. For mosques managing ZISWAF, additional attention was given to the specific treatment of zakat, infaq, sadaqah, and waqf. Waqf assets, in particular, were presented separately from ordinary mosque income and required specific documentation regarding receipts, assets, designation, and related information as shown in Figure 4.

**Figure. 4 Mosque Financial Recording and Reporting Workflow**



### **Strengthening Stewardship through Financial Accountability**

The program experience suggests that strengthening mosque financial accountability requires more than introducing technical accounting procedures. Mosque administrators manage resources entrusted by the community, making *amanah* an important foundation of their stewardship role. However, the existence of trust and moral responsibility does not automatically produce systematic financial documentation. The program therefore positioned financial reporting as an institutional mechanism through which stewardship can be demonstrated and communicated to the community.

This finding is consistent with the perspective of Stewardship Theory, which emphasizes that organizational actors can be oriented toward collective and organizational interests rather than solely toward personal objectives (Donaldson & Davis, 1991; Davis et al., 1997). In the mosque context, systematic financial reporting can complement this orientation by providing administrators with practical mechanisms to document the management of entrusted resources. The training therefore did not seek to replace the principle of *amanah* with accounting procedures, but rather to connect the two: *amanah* provides the ethical foundation, while financial reporting provides an observable mechanism of accountability.

### **Accounting Capacity and Institutional Practice**

The program also highlights that the challenge of mosque financial accountability is not necessarily a lack of willingness to act responsibly, but may involve limitations in accounting knowledge, reporting routines, and access to practical tools. Participant feedback indicated that the training introduced knowledge and practices that were previously unfamiliar to some participants. This supports previous findings that limited human-resource capacity can constrain the adoption of more systematic financial management practices in mosques (Mahardika et al., 2022).

The participatory approach is relevant in this context because accounting standards can be difficult to translate into daily administrative practices when administrators have different educational and professional backgrounds. Practical examples, transaction exercises, and discussion can help bridge the gap between formal accounting requirements and existing mosque routines. The present program therefore contributes by combining technical accounting knowledge with practical capacity building, rather than treating financial reporting solely as a compliance issue.

### **ISAK 35 and ZISWAF Accounting in Mosque Governance**

The intervention also demonstrates the importance of distinguishing the general financial reporting framework from the specific accounting treatment of ZISWAF activities. ISAK 35 provides the primary framework introduced in the program for non-profit financial reporting, while PSAK 409 and PSAK 412 provide complementary guidance for relevant zakat, infaq, sadaqah, and waqf activities. This distinction is important because mosque financial administration may involve different types of resources with different characteristics and accountability requirements.

The technical workflow introduced in the program—from transaction identification and classification to recording, ledger preparation, trial balance, and financial statements—provides a practical pathway for translating these accounting principles into administrative routines. The approach is consistent with previous studies emphasizing the importance of systematic financial reporting for strengthening accountability and transparency in mosque management (Zainuddin, 2019; Shonhadji et al., 2024). However, the present program extends this perspective by linking the technical reporting process with a stewardship-based understanding of mosque governance.

### **Sustainability and Implications for Mosque Financial Governance**

The participant feedback suggests that the intervention was perceived as useful and relevant, but perceived usefulness should not be equated with sustained adoption. Sustainable financial governance requires continued practice, appropriate reporting tools, and follow-up assistance. This is particularly important when administrators must incorporate new accounting procedures into established organizational routines. The program therefore provides an initial capacity-building pathway rather than evidence of long-term institutional change.

The findings have practical implications for mosque administrators and supporting institutions. For mosque administrators, the adoption of structured financial reporting can strengthen the documentation and communication of entrusted resources. This institutional dimension is also relevant because mosque financial governance involves broader organizational practices beyond financial recording, including the way financial responsibilities and governance procedures are structured (Mohamed et al., 2023). Future interventions could also examine longer-term adoption through periodic audits or follow-up assessments. Such evaluation would provide stronger evidence regarding whether the transition from informal financial practices to structured reporting is maintained over time.

## **CONCLUSION**

This community engagement program sought to strengthen mosque financial accountability through participatory accounting education and practical financial reporting. The program introduced ISAK 35 as the primary reporting framework, complemented by PSAK 409 and PSAK 412 for relevant ZISWAF activities. Participant feedback indicated that the training was useful in providing new knowledge and increasing awareness of more systematic and transparent financial management. The program also shows that strengthening mosque financial governance requires both ethical commitments based on *amanah* and practical accounting capacity. The participatory approach provided an initial pathway for connecting stewardship values with structured financial reporting practices.

This program has several limitations. First, the demographic analysis was based on only 30 registration-form respondents, although more than 50 participants attended the activity. Second, the evaluation relied primarily on qualitative feedback, observations, and program documentation, without a standardized pre- and post-intervention assessment. Third, the program did not include

long-term monitoring to determine whether the introduced reporting practices were continuously adopted by participating mosques.

Future programs should provide continued assistance and periodic monitoring to support the sustained application of structured financial reporting. Follow-up programs may also introduce simple digital reporting tools and evaluate changes in financial reporting practices over a longer period. Collaboration with relevant institutions, including the Kementerian Agama, can further support the dissemination and sustainability of mosque financial accountability practices.

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### **Conflict of Interest**

The authors declare that there are no conflicts of interest related to the implementation of this community engagement program, the preparation of the manuscript, or its publication.

### **AI Usage Statement**

The authors acknowledge the use of Artificial Intelligence (AI) tools solely to support language editing, grammar checking, and improvements in clarity and readability during manuscript preparation. AI tools were not used to generate core research ideas, conduct substantive analysis, interpret data, or formulate scholarly conclusions. The authors retain full responsibility for the originality, accuracy, and academic integrity of the manuscript. No AI tools are credited as authors or contributors.

### **Author Contributions Statement**

SMI conceptualized and designed the program, established the methodology, and prepared the manuscript. F, INI developed training materials, implemented the program, and conducted data collection. MBHU, IH, and LA performed monitoring and evaluation, documentation, data analysis, and manuscript review. All authors contributed to manuscript preparation, reviewed the final version, and approved its submission for publication.

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