

Mosque's Manager Perception for Accounting Practices and Educational on the Financial Management Accountability of Mosque in Ciledug and Larangan District

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Abstract

The purpose of this study is to examine empirically the influence of education and accounting practices on the financial management accountability of mosques in Ciledug and Larangan sub-districts. Analytical technique used is multiple linear regression. Hypothesis test to know the influence of the independent variables to the dependent variable as a whole is F test and t test. The results showed that education and accounting practices significantly influence the financial management accountability mosques in Ciledug and Prohibition District.

Keyword: education, accounting practices, Accountability

I. INTROUCTION

1.1 Background

Accounting role in economic and financial decision-making in the globalization era is increasingly recognized by all parties, both in profit-oriented and non-profit oriented organizations. Therefore, accounting has an important role to support its existence. This is due to the complexity of variables that exist in a transaction that occurs, especially in non-profit organizations. Thus, accounting data can be processed in such a way as to produce reports ready for use in economic and financial decision making.

According to Simbolon (2006: 1) "Accountability is an responsibility to convey responsibility or to answer and explain the performance and actions of a person / legal entity / collective or organizational leadership to a party who has the right or authority to request information or accountability". accountability is the knowledge and accountability of every action, product, decision and policy including the public administration of government, and the implementation within the scope of roles or occupational positions that include in having an responsibility to report, explain and be questionable for each consequence that have been generated.

The mosque is a place of worship for Muslims. In the layout and management, often rely on a number of mosque board or commonly called takmir which aims to prosper the mosque. The management of the mosque is not only in the form of hygiene treatments and tools that are inventoried, but also pay attention to the procedures for managing the mosque's financial statements so that it can always be a place of worship that is safe, comfortable, peaceful and has facilities that support to manage mosque's finance which needs a healthy mosque cash planning. Every income and expenditure should always be carefully and regularly recorded in the cash book and then accumulated per month. Recording cash finance is usually done by a designated treasurer in the preparation of the mosque stewardship. The level of knowledge mastery and skills possessed by a board in working on financial statements can be measured from the work period and the type of work the board has ever done. Longer working days with fewer administrators lead to a lack of work experience. In addition, diverse educational backgrounds lead to a lack of knowledge of the board in the financial field, so that managers who deal with the financial sector sometimes still confused in working on financial statements.

The mosque has not implemented the financial statements properly as the company, the financial reporting activities carried out what it is and executed by people who are not competent in their field. Thus, the funds received by the mosque can not be reported accountable which will lead to potential bad for society. Based on the statement of PSAK No. 45 (revised 2011) on non-profit financial reporting, states that non-profit organizations should also have the right to report and report to users of financial statements in this regard. The mosque which is a non-profit organization is required to create and report income originating from infaq and shodaqoh. This is a form of accountability to congregation and donators as a investors, with the financial statements can show the level of financial accountability of the mosque.

The nonprofit sector has a responsibility to ensure that existing funds are used effectively. There are several important things to consider in the financial management of nonprofit institutions, such as: how to manage funding to run the program and achieve the goals that have been set in accordance with the terms and rules agreed with the donor. In addition, non-profit institutions can also set aside some funds to pay for various operational needs such as payroll, bills and so forth. This also applies to mosques whose nature and source of funding come from infaq and shodaqoh. Currently, religious organizations (mosques) are required to have competent people manage the finances for the purpose of service and accountable well for any funds received from the mosque donators that is mosque congregation.

The results of Dessy's (2014) study stated that the causes that hindered the application of PSAK 109 and

PSAK 45 (revised 2011) on the management of finance in mosques in lumajang caused by human resources in the field of accounting is still lacking, while ta'mir mosques that do not have the competence accounting will be difficult in the account classification - account. This is also supported by the Lingga (2014) study which states that the management of Istiqomah mosque UPN "VETERAN" East Java has not presented the financial statements in accordance with PSAK No.45 (revised 2011), only the revenue and expenditure record, because the mosque ta'mir have no competence in accounting. Good financial management is strongly influenced by existing human resources. The more qualified human resources, the more quality the financial management is generated. Generally the quality of human resources can be seen from the level of education, different levels of education can reflect different abilities as well.

Human resources have an important role in determining the success of an organization. All the potential of human resources is very influential on the organization's efforts in achieving its objectives. To create the expected performance, the need for optimal work motivation and good work ability. As according to Stoner in Soekidjo (2009: 125) the performance of a worker or employee is influenced by motivation, ability and perception factors. Ability is gained from a useful education to achieve an expected success. While the performance is the result of the employee's ability generated from the motivation in doing the job. As expressed by Veithzal (2009: 548) that performance is a function of motivation and ability. According vionita (2013) Performance is the work of employees resulting from motivation and adequate level of education in the company's efforts to achieve the goals set.

The level of knowledge mastery and skills possessed by a board in working on financial statements can be measured from the work period and the type of work the board has ever done. Longer working days with fewer administrators lead to a lack of work experience. In addition, diverse educational backgrounds lead to a lack of skill levels in financial disciplines, so managers who deal with the financial sector are sometimes confused about working on financial statements.

So the researchers researched " Mosque's Manager Perception for Accounting Practices and Educational on The Financial Management Accountability of Mosque in Ciledug and Larangan District.

1.2. Problems Formulation

Problems formulation that can be formulated in this research is as follows:

1. Does accounting practices affect The Financial Management Accountability of Mosque in Ciledug and Larangan District?
2. Does education affect The Financial Management Accountability of Mosque in Ciledug and Larangan District?
3. Does Accounting Practices and Educational effect The Financial Management Accountability of Mosque in Ciledug and Larangan District.

1.3. Research Purposes

Accordance with problems formulation, the purpose of this study are as follows:

1. To examine empirically the influence of accounting practices to The Financial Management Accountability of Mosque in Ciledug and Larangan District.
2. To examine empirically the influence of education to The Financial Management Accountability of Mosque in Ciledug and Larangan District.
3. To examine empirically the influence of accounting practices and education to The Financial Management Accountability of Mosque in Ciledug and Larangan District.

2. LITERATURE RIVEW

2.1. Virtue theory

Character disposition a person has acquired and enables him to behave morally well. Examples of virtue are Wisdom, justice, Likes to work hard and live well.

2.2. Perception

Understanding perception is a process to understand the environment include objects, people, and symbols or signs that involve cognitive processes (recognition). The cognitive process is the process by which the individual gives meaning through his stimulus interpretation that arises from certain objects, people, and symbols. In other words, perception includes acceptance, organizing, and interpretation of stimuli that have been organized in ways that can influence behavior and shape attitudes. This happens because perception involves the interpretation of the individual on a particular object, then each object will have different perceptions despite seeing the same object (Gibson, 1996: 134). According to Walgito (1997: 53) so that individuals can realize and can make perceptions, then there are some requirements that must be met, namely the following:

- a) The existence of a perceived object (physical).
- b) The existence of sensory / receptor devices to receive stimulus (physiological).

- c) The presence of attention which is the first step in holding a perception (psychological).

2.3. Accounting Practices

Accounting is a process of recording, classifying, summarizing, processing and presenting data, transactions and events related to finance so that it can be used by people who use it easily understood for decision making and other purposes. Accounting comes from a foreign word accounting which means when translated into Indonesian is counting or accountable. Accounting is used in almost all business activities around the world to make decisions so that it is called a business language.

Accounting under the American Accounting Association is a process of identifying, measuring, and reporting economic information to allow for clear and firm assessments and decisions for those who use the information.

Accounting knowledge is a set of knowledge that is technology. When such knowledge is practiced in an environment to achieve certain reporting objectives, a so-called accounting structure, which describes the scope of accounting as a set of knowledge and which relates it to accounting practices and professions.

Accounting Practice is working on the accounting cycle, is: proof of transaction, journal, ledger, trial balance, adjustment journal, working paper, financial report, closing journal, post-closing balance and inverting journal.

2.4. Education

According to Law no. 20 years 2003 Education is a conscious and planned effort to create an atmosphere of learning and learning process so that learners actively develop their potential to have spiritual power, self-control, personality, intelligence, noble character, as well as the skill needed by him, society, nation and country. Meanwhile, according to Saptono and Sulasmono (2007: 71), education can be interpreted as a special form of socialization that systematically and formally transmits skills, knowledge, beliefs, values, attitudes and norms. From the various opinions described can be concluded that education is a process of teaching and learning that someone graduated through formal education to gain knowledge and able to develop the intellectual capabilities of a person needed in face the ongoing progress.

Accounting education has essential values so it is important to be taught to learners that learning outcomes are behavioral changes, both knowledge, attitude and skill changes. Accounting education is now experiencing a very remarkable development, especially in the current globalisasi era. The company's need for financial statements as a means of performance evaluation and decision-making considerations increasingly require a lot of human resources and competent to be able to realize the financial statements. This demand leads them to have a particular unit or department specifically responsible for completing the report. This impact is behind the academic activities to prepare experts who are expected to complete these tasks.

2.5. Financial Management Accountability

The term accountability comes from the term in English accountability which means responsibility or circumstances for accountability or circumstances to be held accountable. Accountability is the functioning of all components driving the way the company's activities, according to their respective duties and authorities.

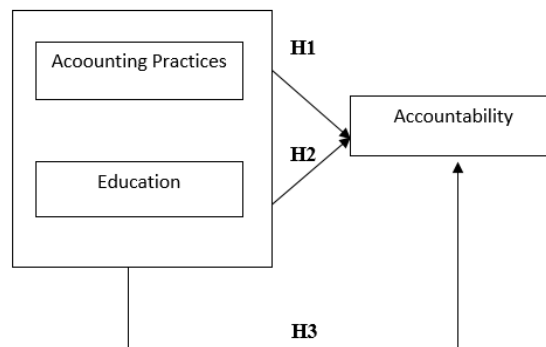
According to shahrudin (2002: 8) accountability is an ethical concept close to the public administration of government (the executive body of the government parliamentary legislative body and judicial institution Judicial) which has several meanings, among others, it is often used synonymously with such concepts that can accountable, answerable, blameworthy and liable, including other terms that are related to expectations may explain one aspect of public administration or government, this has in fact been the center - discussion centers related to the level of probability in the public sector, nonprofit companies, foundations and companies.

In a leadership role, accountability can be knowledge and accountability for every action, product, decision and policy including the public administration of the government, and implementation within the scope of roles or occupational positions that include in having an responsibility to report, explain and be questionable for each consequence that has been generated.

2.6. Framework

Many mosques have not applied their financial statements, so the form of the mosque's financial report is simple report and the person managing the mosque's finance has not understood the basis of accounting or bookkeeping process for the financial management of the mosque so that the researcher wants to examine the level of education and accounting knowledge to the accountability of mosque management with the thought framework as following:

Image 2.1



2.7 Hypothesis

1. Accounting knowledge/practices

Accounting is a process of recording, classifying, summarizing, processing and presenting data, transactions and events related to finance so that it can be used by people who use it easily understood for decision making and other purposes. Accounting comes from a foreign word accounting which means when translated into the Indonesian language is to count or account for. Accounting is used in almost all business activities around the world to make decisions so that it is called a business language.

H1 = Accounting practices effect to the financial management accountability of mosque in Ciledug and Larangan district.

2. Education level

"Education in the Financial Management Accountability of the Mosque is a process of developing capabilities in the direction desired by the Accountant concerned." The higher a person's education, the expected human resources are higher, without education provision impossible people will easily learn things that are new in in a way or a work system.

H2 = education effect to financial management accountability of mosque in Ciledug and Larangan district

3. Education and Accounting Practices

Education has the task of preparing human resources for development. The development step is always strived in tune with the demands of the times. Ahmed Riahi Belkaoui (2006:50) in accounting theory defines accounting as follows: "Accounting is a service activity. Its function is to provide quantitative information, especially financial ones.

H3 = education and accounting practices effect to financial management accountability of mosque in Ciledug and Larangan district

3. RESEARCH METHOD

Research method used in this research is causal method, that is a research method to know influence one variable or more (independent variables) to certain variable (dependent variable). This study also requires testing hypotheses with statistical tests.

This study examines the influence of accounting practices and education the accountability of the mosque's financial statements as a non-profit sector in Ciledug and Larangan districts. Accounting Practice (X1) is a process of recording, classifying, summarizing, processing and presenting data, transactions and events related to finance so that it can be used by people who use it easily understood for decision making and other purposes. Accounting comes from a foreign word accounting which means when translated into Indonesian is counting or accountable. Accounting is used in almost all business activities around the world to make decisions so that it is called a business language. Based on the above concept there are 6 items of questions in the questionnaire that has been tested the validity and reliability.

Education (X2) is education is a research that has the following characteristics, namely: can solve the practical problems of education, have a clear and targeted goals and benefits, done deliberately, carefully, meticulously, and meticulous, can be tested kebenarannya, can be repeated by other researchers, has accuracy and confidence when associated with population and sample, objective, and rational, generally applicable, efficient, consistent, either between planning, or between research results and research objectives, coherent between one part with the other. This variable has 5 question items that have been tested for its validity and reliability.

Accountability of Financial Management (Y) at Mosque In Sub Ciledug And Larangan, The term accountability comes from the term in English accountability which means responsibility or circumstances for accountability or circumstances to be held accountable. Accountability (accountability) is the functioning of all components driving the way the company's activities, according to their respective duties and authorities. There

are 10 questions items that have passed the validity and reliability test.

Table 3.1
Reliability test result

Variable	Cronbach's Alpha	information
Accounting practices (X1)	0.709	Reliable
Education (X2)	0.695	Reliable
Accountability (Y)	0.861	Reliable

Source: SPSS 23

Based on table 3.1 above note that the value of Cronbach Alpha on variable Accounting Practice (X1) 0.709 and Education variables (X2) 0.695, and, greater than 0.6, While Accountability Variable (Y) exceeds the number 0.6 of 0.861.

The respondents of this research are 30 mosques managers in Ciledug and Larangan district, which are 90 respondents from 1 dkm chairman, 1 treasurer, and 1 secretary. Data collection through questionnaires was conducted during February 2016.

Based on the descriptive results of the respondents, the average dimension of Education is 17.03 with a maximum value of 24 and a minimum value of 10, many respondents who agree agree in terms of happy working at the agency today, and only 10 respondents who answered strongly disagree in the educational questionnaire. It shows that in Education will help to improve the motivation of education.

The second dimension is accounting practice has an average value of 21.39 has a maximum value of 28 and a minimum value of 14, many respondents who agreed in terms of recording and preparing financial statements, and only 17 respondents who answered strongly disagree in the questionnaire Accounting Practice . While the average score is higher than education, it shows there are still some respondents who have less education than the practice of accounting while education is very important.

Accountability has an average value of 34.53, with a maximum value of 49 and a minimum value of 21, many respondents who answered agree in terms of having made a report on the realization of the use of each source of funds is accompanied by a letter of responsibility and only 21 respondents who answered very disagreed in the accountability questionnaire. It shows that respondents are better in accountability.

4. RESULT AND DISCUSSION

4.1. Classic Assumptions test result

- a. Normality test

Table 4.1. Kolmogorov-Smirnov test result
Hypothesis Test Summary

	Null Hypothesis	Test	Sig.	Decision
1	The distribution of Unstandardized Residual is normal with mean 0.00000 and standard deviation 3.740.	One-Sample Kolmogorov-Smirnov Test	.112 ¹	Retain the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

¹Lilliefors Corrected

Source: SPSS 23

Based on calculations Kolmogorov-Smirnov above, Asymp. Sig. (2-tailed) of 0.112 Since the significance exceeds 0.05 then all the variables are declared to be normally distributed.

- b. Multicollinearity test result

Based on the data with the use of SPSS 23, multicollinearity results are listed in Table 4.2 below:

Table 4.2. Multicollinearity use tolerance value and VIF
Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Education leve	.558	1.791
	Accounting practices	.558	1.791

- a. Dependent Variable: akuntability

Source: SPSS 23

From the calculation results show that all independent variables have a tolerance value greater than 0.10 and VIF

has a value below 10, so it can be concluded all the concepts of variables do not contain multicollinearity.

c. Heteroscedasticity test result

Based on data with SPSS usage, the result of heteroscedasticity is shown in Table 4.3 below:

Table 4.3
Heteroskedastisitas test use Glejser test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.979	1.532		2.597	.011
Accounting practices	.002	.090	.004	.027	.978
education	-.074	.102	-.103	-.720	.474

Source: SPSS 23

From the above test results note that the correlation value of the two independent variables X1, X2 with Unstandardized Residual has Sig value. (2-tailed) more than 0.05 is Variable X1 of 0.978, and Variable X2 of 0.474. Because of the significance of more than 0.05 it can be concluded that there is no problem of heteroskedastisitas on the regression model.

4.2. Results of Multiple Regression Analysis and Hypothesis Testing

Hypothesis testing aims to measure the strength of linear relationship between three variables, namely to determine the effect of learning behavior, emotional intelligence and the ability to think on the level of accounting understanding.

1. Simultan test (F test)

Regression result using SPSS 23 program with 5% significance level obtained data as follows:

Table 4.4
ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	2969.367	2	1484.684	103.746	.000 ^b
Residual	1245.033	87	14.311		
Total	4214.400	89			

a. Dependent Variable: AKUNTABILITY

b. Predictors: (Constant), Accounting practies, education

Source: SPSS 23

From the test results Anova or F test in F value arithmetic 103.746 with a significance level of 0.00. Since significance probability is much less than 0.05, then the model can be said Accounting Practices and education together affect Accountability.

2. Parsial test (t test)

a. Accounting practices level and education to accountability

Analysis Result by using SPSS 23 with level 5% got data as follows:

Table 4.5
Multiple Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.369	2.313		1.024	.309
Accounting Practices	.628	.135	.361	4.635	.000
Education	1.100	.155	.555	7.113	.000

Source: SPSS 23

Hypothesis Testing Result of Simple Linear Regression Result of Accounting Practice (X1), Education (X2) to Accountability (Y) got significance value = 0,000 smaller than $\alpha = 0,05$ which means that all independent variables have partial effect on accountability.

3. Multiple Regression Analysis

The mathematical form of multiple regression analysis as follows:

$$Y = \alpha + b_1X_1 + b_2X_2 + e$$

note:

Y = Accountability

X1 = Accounting practices

X2 = Education

α = Constant

b = Regression Coefficient

e = Error

Accountability = $\alpha + \text{Accounting practices}X1 + \text{education}X2 + \text{error}$

$$Y = 2,369 + 0,628X1 + 1,100X2 + \text{error}$$

The constant of 2,369 indicates that the variable of Accountability (Y) is fixed at 2.369 with the assumption that the free variable regression coefficient, Accounting Practice (X1) and Education (X2) is equal to zero. The positive coefficient of X1 shows that Accounting Practices have a positive influence on Accountability of Financial Management at mosques in Ciledug and Larangan districts. The variable regression coefficient of Accounting Practice (X1) of 0.628 means that if Accounting Practice (X1) increases one unit then the Accountability of financial management at Mosque in Ciledug and Larangan (Y) area will increase by 0.628 assuming variable of Accounting Practices is constant.

The positive coefficient of X2 indicates that education has a positive influence on financial management accountability in mosques in Ciledug and Larangan districts. The regression coefficient of Education variables (X2) of 1,100 means that if Education (X2) increases one unit then Accountability (Y) will increase by 1,100 assuming the variable of Accounting Practice is constant.

4.2.1. Determination Coefficient Test Results

Determination coefficient (R^2) essentially measures the extent of the model's ability to explain the variation of the dependent variable. The coefficient value of determination between zero and one. A small R^2 value means the ability of independent variables to explain the dependent variation is very limited. Test results are:

**Tabel 4.6 Determination Coefficient Test Results
 Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.839 ^a	.705	.698	3.783	2.055

a. Predictors: (Constant), Accounting Practices, Education

b. Dependent Variable: Accountability

Source: SPSS 23

R Square value of the data processing of 70.5% or (0.705). It shows the independent variable in its effect on the dependent variable of 70.5% and the rest is influenced by another factor not examined that is 29.5%.

4.3. Discussion

1. Accounting Practices

Accounting knowledge affects Financial Management Accountability at Mosque in District of Ciledug and Larangan. This research result is consistent with previous research that is Suryo Hariadi Hutomo, (2012), where in his research show that education and training have an effect on to level of accountancy understanding in Cooperatives department and small bussiness of East Java Province. Educational variables more dominant influence on the level of accounting understanding than training variables.

2. Education

Education affects Financial Management Accountability at Mosque in Ciledug and Larangan District. The result of this research is consistent with previous research that is Suryo Hariadi Hutomo, (2012), where in his research shows that education and training influence to the level of accounting understanding in the cooperatives department and Small Bussiness of East Java Provincial Government . Educational variables more dominant influence on the level of understanding of accounting than training variables.

5. Conclusion and Suggestion

5.1 Conclusion

This study aims to determine whether the Education, and Accounting Practices affect financial management accountability conducted at the mosque in Ciledug and Larangan District. The conclusions that can be drawn from the results of this study are as follows:

1. Accounting practices affect financial management accountability conducted at the mosque in Ciledug and Larangan District.
2. Education affect financial management accountability conducted at the mosque in Ciledug and Larangan District.
3. Accounting and Education Practices simultaneously affect financial management accountability conducted at the mosque in the District of Ciledug and Larangan.

5.2 limitations

In this study there are some limitations where this limitation needs to be revised for further research. Limitations in this study, as follows:

1. The sample population used in this study covers only the mosques in Ciledug and Larangan District.
2. This research uses only two factors that influence of financial management accountability, including Education, and Accounting practices

5.3 suggestions

From the limitations in this study, the suggestions that can be given for further research are as follows:

1. Further research is expected to increase the number of research samples and expand the sample area of research, not only in Ciledug and Larangan District, so that data obtained research results with a higher level of generalization.
2. Lack of determination coefficient in this study indicates that the variables studied in the study have not fully answered that affect financial statements accountability, the addition of factors such as human resource quality, and transparency useful to know other variables that can affect and strengthen or weaken the variable dependent.
3. Further research is expected to use different research methods such as direct interview methods to respondents to obtain more quality data.

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Appendix: Mosque list

NO	Name	Address
1	NURUL IMAN MOSQUE	MASJID STREET
2	FATAHILLAH MOSQUE	MASJID STREET
3	AL JIHAD MOSQUE	PENINGGILAN
4	ASSALAM MOSQUE	TANAH SERATUS
5	AL MADINAH MOSQUE	CBD
6	AL HIKMAH MOSQUE	PERURI
7	ANNURR MOSQUE	PERURI
8	IBBADILAHISHOLIHIN MOSQUE	H.ILYAS STREET
9	NUURUL IMAN MOSQUE	LARANGAN INDAH STREET
10	AL-MUHAJIRIN MOSQUE	LARANGAN INDAH HOUSING
11	AL BAYAN MOSQUE	LARANGAN
12	AT-TAWAB MOSQUE	LARANGAN
13	AGUNG MOSQUE	CILEDUG
14	AL-IKHLAS MOSQUE	TAMAN ASRI HOUSING
15	AL-IKHYAR MOSQUE	LARANGAN
16	MOSQUE KHAIRUL AMAL	
17	MOSQUE ASSYIFA	CILEDUG RAYA STREET NO.16 LARANGAN
18	MOSQUE NURUL FALAH	KEMBANG LARANGAN HOUSING
19	MOSQUE TAMAN FIRDAUS	TAMAN CIPULIR HOUSING
20	MOSQUE AL ICHSAN	PURI BETA HOUSING
21	MOSQUE AL HUSNA	WAHIDIN STREET
22	MOSQUE AL HIDAYAH	DEPLU KREO
23	MOSQUE AL FATH	MENCONG
24	MOSQUE AL MUHAJIRIN	CILEDUG INDAH
25	MOSQUE AL ISRA	WINONG
26	MOSQUE AGUNG	CILEDUG
27	MOSQUE AL MADANI	CILEDUG
28	MOSQUE AL HIDAYAH	LARANGAN
29	MOSQUE AL AHIDIN	CILEDUG
30	MOSQUE AL ZIHAD	CILEDUG