

Empowerment and Accountability Report of Jami' Mosque Al Baitul Amien Jember Foundation

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Abstract

This study aims to find out how to empower all potential and how to account for all Jami 'Al Baitul Amien Jember Foundation activities. This research uses qualitative approach with research case study type. Interviewing techniques, documentation and observation were used in the data collection. Whereas the data was analysed using Miles and Huberman model. Data and information obtained show that empowerment is being handled by many units of Al Baitul Amien Jember Foundation which have principle of quality improvement, either technically, practically, conceptually and morally by seeing the big potency. But there is still an overlapping of position at management level, due to the lack of available human resources. The accountability report is divided into three types consisting of: Reports that reported to the Foundation but not to the pilgrims, Reports that Reported to the Foundation and to the pilgrims, and Reports that reported to the Foundation and specifically reported to the pilgrims.

Keywords: Empowerment, Accountability, Foundation of Jami' mosque Al Abitul Amien

A. INTRODUCTION :

Shihab explain The function of the mosque built by Rosulullah namely Nabawi mosque in Medina city as the center of the formation of the human race. In many histories it is said that no less than ten roles performed by the mosque in the era of Rosulullah, namely places of worship, place for consultation and communication (economic, cultural, etc.), place of education, place of social fund, a shelter for travelers and homeless people, military training ground, medical treatment centre for injured Muslim soldiers, courts for dispute and peace, hall and Place to receive guest, place of prisoner detaining and place of education of religion (1998: 462).

Jami' mosque Al Baitul Amien is one of Jember icons, located in the middle of Jember District downtown and this research want to find out whether the potential owned by Jami' mosque Al Baitul Amien is well managed or has been empowered maximally so that the Jami' mosque Al Baitul Amien can function like the mosque of Rosulullah time, which can provide more benefits to the entire jama'ah.

Because of the growing of pilgrims level of the needs, and to increase the service, many mosque today, especially jami' mosques or great mosque, form the foundation of the mosque by forming the Foundation of the mosque then the mosque activities can be increased, so the existence of Jami' mosque Al Baitul Amien foundation gives more value to its pilgrim.

Jami' mosque Al Baitul Amien Foundation can be said as one of the public organizations that manage mosque resources. The management of these resources is carried out or engaged in the mosque and done by Ta'mir. They do it voluntarily without expecting payroll. So the Foundation is also referred to as a nonprofit organization where the purpose of its establishment is not solely for profit. this is the factor that differentiate it with commercial organizations.

Implementation of mosque resource management activities is often in the spotlight, especially in the implementation of the accountability report of the foundation of the mosque. There are some people who are antipathy against the mosque due to the non-transparent mosque foundation. There are even some people who are not satisfied with the management of the mosque that they mufaroqoh or leaving the mosque congregation. This happens because they lack of faith in the management of the mosque's foundation. People expectations are how the board of the mosque or Ta'mir is more transparent and accountable in providing accountability reports. So the implementation of a good accountability report system will provide the right answer to reduce suspicion of society to the organization of the mosque foundation. accountability report of Jami' mosque 'Al Baitul Amien foundation can be in the form of jum'at bulletin, mading, or other form.

The asset of Jami' mosque Al Baitul Amien Foundation is very large, I believe its more than 500 million, they has two very large mosques, some buildings of educational institutions, stores and other income from other unit. whereas according to the Foundation Act No. 28 of 2004 Article 52, it is said that: (1) the Foundation's annual report is announced on the notice board at the Foundation's office. (2) The annual report summary referred to in (1) shall be published in the daily newspaper using Indonesian language for the Foundation which: a. obtain State assistance, foreign assistance, or other party of Rp 500,000,000.00 (five hundred million rupiah) or more; or b. have wealth outside the wakaf property of Rp 20,000,000,000.00 (twenty billion rupiah) or

more.(3) The foundation referred to in (2) shall be audited by a Public Accountant. (4) The results of the audit on the Foundation's annual report as referred to in (3) shall be submitted to the Trustees of the Foundation concerned and copied to the Minister and related institutions.(5) The form of summary of the annual report as referred to in (1) shall be prepared in accordance with applicable financial accounting standards. By looking at this law, the Jami' mosque Al Baitul Amien Jember Foundation should be making accountability reports properly and correctly.

Based on the background above, the author conducts research on Empowerment and Accountability Report of Jami' mosque Al Abitul Amien Jember Foundation with the Formulation of Problems as follows, 1) How Jami' mosque Al Baitul Amien Jember Foundation empowers all potentials that they have, 2) how accountable ta'mir of Jami' mosque Al Baitul Amien Jember Foundation of empowerment in their foundation. the purpose of this research is to find out how Jami' mosque Al Baitul Amien Jember Foundation empowers all its potential and to Know how Jami' mosque Al Baitul Amien Jember foundation takes responsibility for all of their activities.

B. REVIEW OF LITERATURE

1. Theory of Sharia Enterprise

God, man, and nature is a stakeholder in Sharia enterprise theory, Triyuwono, (2012:365).God is the ultimate party and becomes the sole goal of human live.The second stakeholder of Sharia enterprise theory is the human being, that is divided into two groups: direct-stakeholders in which the parties or persons who have a share or give benefit or contribution to the company either financial or non financial and indirect-stakeholder where the party who does not have contribution entirely to the company, but in shyar'i law they have the right to the results of the company.The third stakeholder of syar'i enterprise theory is nature, where nature does not need money directly, but it requires care or environmental conservation, prevention of natural pollution and others for business continuity.

According to Triyuwono, Sharia enterprise theory has a wider scope of accountability compared to the entity theory.Accountability in question is accountability to God, man, and nature. Sharia enterprise theory contains many good value, which is justice, truth, honesty, trustworthiness, responsibility and most importantly that sharia enterprise theory has a basic concept of divinity, whereby God / Allah SWT is made central and the basis of all accounting activities, (2012: 413).

2. Public Information Disclosure

The information disclosure is one of the main requirements in the management of public resources in a participatory and responsible way, as it is now present in every state administration so that the public interest is fulfilled.The enactment of Law No.14 / 2008 on Public Information Disclosure (UU KIP) is an important momentum in encouraging transparency in the Republic of Indonesia.Approximately eight years before the KIP Law was enacted on 30 April 2008, the discourse on the need for legal guarantees for information disclosure was at the community level, bureaucracy, and legislators.

3. Empowerment

Empowerment at least includes three things according to Michael S. (2006: 226), namely: Human Empowerment, this empowerment is related to the quality of Human Resources, second is Empowerment of Financial Capital Asset, which is associated with Land, building, mesin and others.and the last one is Social Asset Empowerment, this empowerment includes family, friends, connections, social networks and others.

The concept of empowerment in the management of the Mosque is regulated by Ministry of Religious Affairs in Republic of Indonesia through the Director General of Islamic Community Guidance by making decree number: DJ.II / 802 Year 2014 on Standards Management of Mosque, this decree explains how to manage all kind of mosque, from huge city mosque, to small village mosque, even the management of musholla is also included.Explanation of mosque is governed at district level in decision letter number: DJ.II / 802 Year 2014 about Standard of Mosque Management Development .

4. Accountability

According to Mardiasmo (2005: 9) accountability is an obligation to explain to other persons who have the authority to give an assessment.However , accountability must be followed by the provision of capacity to exercise discretion and authority.Public accountability consists of vertical accountability and horizontal accountability. Vertical accountability is accountable to higher authorities, whereas horizontal accountability is accountable to the public or to other institutions that do not have chain of command with the said foundation.

The Concept of Accountability, Mulawarman (2009: 116) proposes the concept of Responsibility. Mulawarman gives an explanation of Abd 'Allah's Accountability as follows. Responsibility abd 'Allah is a form of accountability with respect to the provisions of sharia.abd 'Allah accountability is divided into two, namely abd' Allah primary and secondary. Responsibility abd' Allah primary is the company compliance to purify everything received , processed and distributed it in halal way.Halal provisions, both halal zaty (form) from the financial side, as well as zamany (implementation time), makany (place of implementation), and halal hukmy (the process of obtaining and using it) from the social side and environment. While accountability abd' Allah

secondary is obedience companies in the purification of received, processed and distributed free usury, both with regard to the liberation of economic activity of usury into bai ', as well as the liberation of social riba environmental activities into shadaqah ".

State Administration Agency (LAN) BPKP (2000: 24) describes the division of differences of Accountability Report into three kinds of Accountability Report, namely: Financial Accountability Report .Benefit Accountability Report. and Procedural Accountability. When the Accountability Report Components is viewed, Accountability has two components: Answerbility and Consequence, while Financial reports according to the concept of good governance are financial statements that meet three elements of financial integrity, disclosure and compliance with laws and regulations.

C. RESEARCH METHODS

This study used a qualitative approach with the type of research case study located in the Jami' mosque Al Baitul Amien Jember Foundation. In collecting data, the researcher used interview techniques, documentation and observation. After the data collected then its analyzed using Miles and Huberman model which includes, Data collection, Data reduction, Data display and Conclusion drawing / verification. In order for the data that have been analyzed to meet the data validity, the researcher uses, the testing technique for data credibility, dependability and confirmability.

D. Research Finding and Discussion

RESEARCH FINDINGS

1. Empowerment of Jami' mosque Al Baitul Amien Jember

The concept of development carried out by the board of the Al Baitul Amien Mosque is by seeing all the potential owned by Al Baitul Amien Jember Foundation. Empowerment process is based on the principle in order to improve the quality both technically, practically, conceptually and morally by looking at the great potential of the mosque owned by Al Baitul Amien Jember Foundation. The Al Baitul Amien Jember Mosque Foundation has many areas under its control. In order to arrange a program of activities in one year, Al Baitul Amien Jember foundation do thing in 2 ways, namely: Empowerment from bottom up and there are several programs that become the program that has been handled directly by the foundation, this is usually directly related to activities concerning the demands of the entire field / units that exist, such as new employee recruitment program. In empowering all of its assets by optimizing all its assets for the benefit of its people consisting of:

a. Secretariat Unit

This Unit has the main duty to support all the activities of the Foundation in the form of management of daily technical tasks, including administrative services, equipment, cleanliness, security, worship services, management of Human Resources (employees) and take care of technical tasks for Other foundations. Such as the use of Al Baitul Amien Jember Foundation facilities , Service areas / units under the auspices of Al Baitul Amien Foundation Jember.

b. Education unit

The empowerment of formal education institutions follows the program that has been set by the government. Besides, in the empowerment, this educational institution also involves the school committee. As for non-formal institutions (TPA) they also include the program program from their parent organization (BKPRMI). Empowerment of education institutions consists of 4 (four) parts, namely: Empowerment in the field of curriculum, empowerment in the field of student affairs, empowerment in the field of facilities and public relations.

c. Unit of Business Entity

Al Baitul Amien Jember Foundation established a business unit that oversees the Koperasi Al Baitul Amien Jember. Members of koperasi are the whole family member of Al Baitul Amien Jember Foundation. Koperasi Al Bai tul Amien Jember has business in: Shops, Services and Loans.

d. Unit of Development and Maintenance

The building complex of Al Baitul Amien Jember mosque is so big and need much special attention for its maintenance such as maintenance of Mosque Building, Bathrooms, ablution, parks and others. Concept The development of infrastructure means referring to the level of needs in each unit. The attitude of empowerment done by the development and maintenance unit tends to the need of Al Baitul Amien Jember Foundation .

e. Unit of Affirmation

this unit jo is preparing activities in the field of Worship prayer rawatib and all devices that follow as the muezzin, imam prayer and selecting officers which will be the imam and muezzin. Ketakmira n also has power to propose and select, who become khotib and bilal jum'at and make the themes or sermon materials. This field also coordinate the routine studies conducted after fardhu prayer and prayer activities trawih month of ramadhan. In

addition, the increase of worship services is also done by the foundation in the form of qiyamullail which is packaged in tasbih prayer activities, tahajjud prayer, hajjat prayer and witr prayer.

f. Social Affairs and Da'wah

the activities of this field are AZKA Unit. AZKA activities are one of the concerns of Jami 'Al Baitul Amein Jember Foundation to the poor and disadvantaged people or people.

Empowerment of AZKA in the form of several programs which, among others, Education Scholarship, Orphan Smiles, Ngaji Sejahtera Teachers, Al Qur'an Waqq, Natural Disaster Risk, Empty Pockets of Dhuafa, Saving for Sacrifice, Micro Credit and Mosque Net Program.

g. Field of Autonomous Agency

The Autonomous Body oversees the Mosque teen organization, Mosque Women organization and the Library. Of these three autonomous bodies, only the Mosque teen organization is still exist. these day, Remas help and actively support the foundation program. Remas program has had a program that has gained a place in the people's heart, Bahana Muharram which is packaged in the form of Islamic competition, MABIT (Night to increase Iman and Taqwa), and so on.

2. Accountability Report of Al Baitul Amien Jember Foundation

The board of the Al Baitul Amien Jember Mosque Foundation has several kinds of financial statements or responsibilities submitted include: Accountability Report to the Al Masjid Al Baitul Amien Foundation Jember and to the pilgrims, this report is the job of Secretariat and Affairs Sector .

The accountability report is reported to the Al Baitul Amien Jember Mosque foundation but not to the congregation, however the pilgrims are allowed to view reports in the office of the Al Baitul Amien Jember Foundation. these accountability reports are: Field of Autonomous Agency, Field of Development and Maintenance.

Accountability report that Reported to the Al Baitul Amien Jember Mosque foundation and reported specifically to pilgrims are: field of Education, Business and Social Affairs.

Reports of Accountability Reported to the Al Baitul Amien Jember Foundation and reported exclusively to pilgrims is: Education Sector in the form of Financial Report and Activity Report. Reports of activities reported to the foundation are not reported to pilgrims are usually contains an evaluation of activities that have been undertaken by units under the field of education such as Business Sector.

The accountability report of a business entity that has one type of business is koperasi Al Baitul Amien who has business in the field of shops, services and lending. Social Sector duty to empower all activities that are social to the pilgrims. the activities of this unit of reporting are accounted for and earmarked for the Foundation and reported monthly. In addition, the accountability report is for AZKA donors who are reported on a quarterly basis through the magazine that has been created by the Unit / field of AZKA.

DISCUSSION

1. Empowerment of Yayasan Masjid Jami 'Al Baitul Amien Jember

Empowerment and development process at Al Baitul Amien Jember foundation in its planning process involves all parties or units under it. The management of the Al Baitul Amien Jember Mosque Foundation also provides guidance to the units on how they make their development program.

On the other hand, in this empowerment process, Al Baitul Amien Foundation Jember still has the right and authority to cancel the program of activities that are inconsistent with the management standard of the ministry of religion and vision that has been made by Al Baitul Amien Foundation Jember, or When in the preparation of a work program there is a deviation, then the board of Al Baitul Amien Foundation Jember Foundation reserves the right to refuse or cancel the work program that has been made by the units / fields.

Al Baitul Amien Jember foundation in the empowerment process is using the Mosque Management Development Standards that have been made by the Ministry of Religious Affairs of the Republic of Indonesia Number. 802 years 2014, There are three kinds of Standard. Every empowerment done by Yayasan Masjid Jami 'Al Baitul Amien Jember has an impact. The Impact of Empowerment conducted by the board of Jami 'Al Baitul Amien Jember Foundation can already be seen and felt by the pilgrims or users of the facilities owned by Masjid Jami' Al Baitul Amien Jember foundation.

2. Accountability Report of the Al Baitul Amien Jember Foundation

Income that goes to Al Baitul Amien Jember foundation through existing units is used for the activities of each unit. Revenues is being collected through to the account number of each unit. The account number of each unit is on behalf of the unit's chairman and the Chairman of the Board of Jami 'Al Baitul Amien Jember Mosque.

The use of funds or income received by Yayasan Masjid Jami 'Al Baitul Amien Jember through the fields / units is used for activities and purposes of each field / unit, mosque development and development of the Jami' Al Baitul Amien Jember Foundation. Every activity undertaken by Yayasan Masjid Jami 'Al Baitul Amien Jember is reported to pilgrims or people who participate in helping the Jami Masjid Foundation' Al Baitul Amien Jember.

The board of the Al Baitul Amien Jember Mosque Foundation has several kinds of financial statements or

responsibilities submitted covering: Reported liability reports to the Foundation and reported to pilgrims, and Reports of liabilities reported to the Foundation from units / fields but not reported to the congregation but pilgrims are allowed to view reports from units / fields located in the office of Al Baitul Amien Jember Foundation. as well as the Reported Liability Report that was reported to the Al Baitul Amien Jember Mosque Foundation and reported exclusively to pilgrims or donors.

The accountability report of units / fields to the Foundation for each activity, if the unit / field can not be accountable for the activity, then the next activity will be stopped until the activity is reported, except for the salary payment activity which is given the limitation that the maximum wage budget proposal every 15th or mid-month. The accountability report filed with the Al Baitul Amien Jember Mosque Foundation is not only the financial statements accompanied by receipts of activities carried out by the unit, but also reports on activities that have been carried out primarily for activities that require substantial funds.

So far, Al Baitul Amien Jember Foundation has not made a report in accordance with PSAK No. 45 standards of non-profit organization financial statements. This happens because the human resources in Al Baitul Amien Jember foundation have not known about PSAK No. 45 and the rules contained therein. The absence of financial report system is due to the human resources owned by Al Baitul Amien Jember foundation is less professional and the competence of human resources in placement in the structures or in job structures that are not suitable, for example the treasurer will be able to work maximally if have educational competence or graduates in accordance with their fields.

E. Conclusions and Suggestion

1. Conclusion

The Development is carried out by the board of Al Baitul Amien Jember Foundation by looking at all the potential owned by Al Baitul Amien Foundation Jember. Empowerment process is based on fairy nodes in order to improve the quality both technically, practically, conceptually and morally by looking at the huge potential of Al Baitul Amien Foundation Jember Foundation.

In the Empowerment process, the Foundation of Al Baitul Amien Mosque Jember using two ways of empowerment which is done and implemented by units and there is other empowerment done by the units but implemented by Al Baitul Amien Foundation Jember Foundation.

There is an overlap in the stewardship wherein the day-to-day administrators still have to serve as field leaders and even the general chairman of the Al Baitul Amien Foundation, must still be the head of the Takaful field. This causes a lack of focuss in running the organization's work. But much different from the human resources that exist in the units / fields I see the personnel used and placed in position is very feasible and they have skill or ability as expected.

The accountability report prepared by the Al Baitul Amien Jember Mosque is divided into three types: firstly the accountability report reported to the unit / field of field but not reported to the pilgrims although the pilgrims are allowed to view reports from the units / areas in the Foundation office. secondly Reported Accountability Reports to the Foundation and reported to the pilgrims, and the third one is Accountability reports to the Al Baitul Amien Jember Mosque Foundation and reported exclusively to pilgrims or donors.

The accountability report prepared by the Foundation is divided into three kinds when viewed from the reporting time, they are: weekly reports or reports every jum'at, announced before the preaching of the sermon, next is monthly accountability reports, the daily board reporting to the founder of the Foundation and the third is the activity report for the sacred holly days.

2. Suggestion

After doing this research, the researcher suggest few things, first, Al Baitul Amien Jember foundation should form a special team that handle the planning of activity in the framework of empowerment, so that when there are changes that must be made will be able to be solved quickly. Secondly, the Al Baitul Amien Jember Mosque Foundation should be recruiting human resources with appropriate educational background so that accountability reports can be better and in accordance with existing rules; third, the accountability report of Al Baitul Amien Foundation Jember should be announced thoroughly, not only secretarial activities and day-old anniversaries to avoid the suspicion of pilgrims and also to be complied with the foundation law.

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