
Mosque capital accounting practices: A local wisdom perspective of Indonesia

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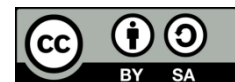
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ABSTRACT

This research departs from the problem of adopting and implementing capital accounting that was born from modernity, which impacts the increasingly marginalized local cultural values of capital accounting practices. In addition, studies on capital accounting based on local wisdom in the context of places of worship (mosques) are rare. This study aims to reveal the local cultural values behind the practice of mosque capital accounting in Gorontalo Indonesia. This study uses an Islamic paradigm with an Islamic ethnomethodological approach. There are five data analysis stages: analysis of charity, knowledge, science, revelation information, and good deeds. The results of the study found that there were three capital accounting practices, namely capital accounting practices sourced from the community, capital accounting practices sourced from the government, and capital accounting practices sourced from private companies. Local cultural values drive the practice of capital accounting in the form of paracaya. This paracaya value is reflected through the actions of mosque administrators who report the income and expenses of the mosque's capital every week. This action is an effort to maintain a sense of trust between donors, worshippers, and the community in managing the mosque capital. The value of paracaya is often expressed by parents in Gorontalo through lumadu "*dahayi moputu dila*" which means to keep your tongue from breaking. This study concludes that mosque administrators practice capital accounting based on local cultural values in the form of paracaya. This research contributes to presenting capital accounting practices based on the local Gorontalo culture.

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INTRODUCTION

Equity is one of the pieces of information presented in financial statements. Furthermore, In the basic framework of the Financial Accounting Standards (2002), the Indonesian Institute of

Accountants defines *capital* as residual rights on company assets after deducting all liabilities. This definition is in line with that stated by FSAB in SFAC no. 6 "equity or net asset is the residual interest in an entity's assets that remains after deducting its liabilities". In a sole proprietorship, equity is marked with the owner's name. Equity in the partnership company accommodates the capital contribution of each partner. Equity in a limited liability company is a capital contribution to shareholders. Shareholders are the owners of the company. Therefore, equity in companies is referred to as ordinary share capital or priority share capital (Oliveira et al., 2023; Suwardjono, 2011; Troise et al., 2023).

The previous definition of equity clearly describes equity as material (money) only. Viewed from the point of view of modern accounting, this is a natural thing because equity currently being studied and developed is generally an equity concept born from the womb of modernity so that the concept of capital accounting is very strong with the values of modernity in the form of materialism, egoism, utilitarianism, and secularism, (Briando et al., 2020; Hidayat & Triuwono, 2019; Kamayanti, 2019, 2021; Kamayanti & Ahmar, 2019; Kamayanti & Lutfillah, 2022; Latuconsina et al., 2022; Musdalifa & Mulawarman, 2019).

Adopting and implementing capital accounting that lives by the values of modernity raises problems regarding the increasingly marginalized values of local wisdom from capital accounting practices (Vardon et al., 2023). The values of local wisdom are lost and replaced by modern values. This is because accounting is the knowledge formed by a social environment and can shape the social environment. In other words, accounting (including capital) is like a double-edged sword (Faccioli, et al., 2023; Triuwono, 2006).

According to Halim (2013), mosque finance includes how to raise funds, sources of funding, and management and accountability of mosque funds in the context of mosque organizations. The primary purpose of worship or religious organizations such as mosques is to provide services and carry out activities that are needed or that have become routine worship rituals in religious organizations to serve the people or followers of their religion (Khan et al., 2023). Although the main goal is to serve the people, religious organizations still have financial goals.

Several previous researchers have conducted studies on accounting within the scope of mosques. For example, Siskawati et al. (2016), through her research examining how mosques and communities prosper each other, found that honesty is a value that mosque administrators highly respect. The prosperity of the mosque is realized through a two-way relationship between the community and the mosque. Furthermore, Azwari (2018), through a study of the analysis of the reconstruction of the preparation of mosque financial reports. The results of his research found that mosques need the role of accounting as a tool for the process of managing, recording, reviewing, and reporting financial transactions, which are always guided by PSAK 109 and PSAK 45 established by the Indonesian Institute of Accountants (IAI) which will ultimately produce more transparent financial reports and accounts.

Furthermore, the mosque is a non-profit organization where researchers have begun to conduct many studies on accounting practices in mosques. For example, Rumiati and Nawirah (2022) went through a study on mosque accounting based on ISAK no. 35. The results of this study indicated that the financial reports for mosque construction that had been presented for the period January to December 2021 were not fully compliant and had not yet applied financial accounting standards for non-profit oriented entities, namely ISAK no 35. Furthermore, there is research by Azwirman et al. (2018) regarding the application of mosque accounting using Excel and Microsoft for accounting. The study results indicate that the Aulia Mosque has not made journals, ledgers, trial balances, adjusting journal entries, and worksheets. The Aulia Mosque has not made financial reports which consist of activity reports, balance reports, cash flow reports, and notes on financial reports. Then there is Widagdo and Suprayogi (2022), through a study on the Analysis of the Causes of Mosque Financial Reports, not by Accounting Standards. The results of this study indicate that the cause of mosque financial reports not being presented by ISAK 35 is that the mosque administrator does not have adequate knowledge of ISAK 35, so the mosque administrator follows the mosque's financial reports according to the needs of the mosque financial report users, namely mosque officials and worshippers

The previous research results show that the relationship between accounting and non-profit organizations in the form of mosques is found in financial information. However, some research shows that accounting records in mosques are not optimal due to several factors. Departing from the problems discussed earlier, the researcher feels it is important to study local wisdom-based capital accounting. The context of this study is focused on the Al Ikhlas mosque in Gorontalo Indonesia. The present research focused on capital accounting studies on non-profit organizations, namely mosques because so far, accounting studies in the context of mosques have been carried out in the previous studies (Azwari, 2018; Kurniasari, 2011; Siskawati et al., 2016; Siskawati & Surya, 2015). However, some of these studies have not revealed how local wisdom values shape accounting practices in mosques. This distinguishes this study from several previous capital accounting studies in mosques. Revealing the values of local wisdom from capital accounting practices in mosques is a crucial thing to do. This is because it is one of the efforts to preserve local cultural values in capital accounting practices. Based on the previous discussion, two research questions are formulated: (1) how do mosque administrators practice capital accounting? (2) how do the values of local wisdom shape the spirit of mosque administrators to practice capital accounting?

METHOD

In accounting studies, at least five research paradigms are often used, namely the positive, interpretive, critical, postmodern, and spiritual paradigms. This study uses a spiritual paradigm (Islam). The researcher chose this paradigm because, from an Islamic perspective, reality (ontology) is not limited to the material but non-material in the form of emotions and religiosity, which is God's creation (Kamayanti, 2020). This is in line with the aim of this study, which is to reveal the cultural values of Gorontalo Islam behind the practice of capital accounting in mosques.

This study uses an Islamic ethnomethodology approach. This approach is a development of the previous approach, namely Garfinkel's modern ethnomethodology. An Islamic ethnomethodology is an approach that seeks to study the way of life of a community. It is believed that God's permission created this way of life (Thalib, 2022). Meanwhile, modern ethnomethodology is an approach that studies the way of life of a community which is believed to be created by creativity among members of the community and without the role of God in it (Garfinkel, 1967; Kamayanti, 2020; Thalib, 2022). The researcher chose an Islamic ethnomethodology approach because the purpose of this research is in line with this approach, namely to study how mosque administrators practice capital accounting based on local cultural values.

This research uses qualitative approach. The researcher chose this approach because the purpose of this study was not to generalize but rather to find the meaning behind capital accounting practices. This study was carried out in a natural context, and in obtaining data, the researcher tried to be close to the informants (not putting a distance between the researcher and the research subject). These three points are some of the main foundations for using qualitative rather than quantitative research (Yusuf, 2017).

In this study, the researcher used two data collection techniques: structured interviews and passive participatory observation. Structured interviews are a data collection technique in which, before conducting interviews, the researcher first prepares a complete instrument of questions related to the research theme (Yusuf, 2017). Technically, the researcher conducted interviews with informants based on the interview instruments that the researcher had provided beforehand. Passive participant observation is a data collection technique in which the researcher observes the social situation being studied but is not directly involved in the social situation (Yusuf, 2017). Technically, researchers observe how mosque administrators practice capital accounting in collecting data, but researchers are not involved in these activities.

The location of this research is the Al-Ikhlas Mosque at Gorontalo, a province in Indonesia. The researcher chose Gorontalo area as a research location because this area has a unique culture, namely "Adati Hula-Hula Syareati, Syareati Hula-hula to Kitabullah" (adat is based on Shari'a, Shari'a is based on the book of God (Al-Quran) (Daulima, 2009). This means that every implementation of cultural activities must align with Islamic religious law's values. Interestingly the values of Islamic law are not only found in cultural implementation but in every activity of local community life. Furthermore, the focus of this study is on the Al Ikhlas mosque. The researcher chose

this location because this mosque is active in carrying out the activities of Islamic holidays. In addition, it often receives financial assistance from the community, district government, and private companies in building and renovating this mosque.

There were three informants in this research. The researcher chose the three using the informant determination technique in the form of purposive sampling. Yusuf, 2017 explained that purposive sampling is a technique for determining informants based on these criteria. The researcher chose the three informants because all three had knowledge and experience related to the theme of this study, namely the practice of capital accounting based on Islamic cultural values in Gorontalo. The following is a summary of the information of the three informants.

Table 1. Research Informants

No	Name	Age	Origin Region	Position	Experience
1.	Informant 1	59 years	Gorontalo	The first chairman of the mosque management	2006-2019 (11 years)
2.	Informant 2	37 years	Gorontalo	The third chairman of the mosque management	2021-2022 (1,5 years)
3.	Informant 3	56 years	Gorontalo	Community, Congregation, as well as the cleaning staff of the mosque	2006-2022 (14 years)

Table 1 presents the informants in this study. The first informant was 59 years old and born and raised in Gorontalo. He was the chairman of the first mosque administrator. He served as chairman for 11 years. Furthermore, the second informant was 27 years old. He comes from the Gorontalo area. The second informant has served as chairman of the Al Ikhlas mosque's management for more than 1 year. The third informant is 56 years old. He comes from the Gorontalo area. He is active in mosque activities as a congregation and janitor. He routinely cleaned places of worship for 14 years.

As for the data analysis, this study uses Islamic ethnomethodology, namely analysis of charity, knowledge, faith, revelation information, and good deeds (Thalib, 2022). The first stage is charity analysis. In Islamic ethnomethodological analysis, charity is all expressions and actions that refer to the way of life of group members, and these expressions and actions have contextual meanings (Thalib, 2022). Technically, in this study, charity analysis finds expressions and actions of mosque administrators that refer to how they practice capital accounting.

The second stage is the analysis of science. In Islamic ethnomethodology, what is meant by knowledge is the rational meaning of the expressions and actions of group members (Thalib, 2022). Technically, in this study, knowledge analysis seeks to find rational meanings from the expressions and actions of mosque administrators, primarily when they practice capital accounting.

The third stage is faith analysis. In Islamic ethnomethodology, what is meant by faith is non-material values, both emotional and religious, which become the spirit of the way of life of group members (Thalib, 2022). Technically, in this study, the analysis of faith focuses on finding non-material values, both cultural and religious values, which are the primary enthusiasm of mosque administrators to practice capital accounting.

The fourth stage is the analysis of revelation information. In Islamic ethnomethodology, this analysis relates the non-material values of the way of life of group members with the values contained in the Al-Quran and hadith (Thalib, 2022). Technically, in this study, the analysis of revelation information aims to relate non-material values, which become the spirit of mosque administrators when practicing capital accounting, with values contained in the Al-Quran and Hadith.

The fifth stage is good deeds analysis. In Islamic ethnomethodology, good deed analysis serves to unite the four findings of the previous analysis into one unit so that a complete meaning can be obtained about the way of life of group members (Thalib, 2022). In this study, good deed analysis serves to unify the four previous findings so that a holistic meaning can be obtained about how mosque administrators practice capital accounting.

RESULTS AND DISCUSSION

Results

Society as the Source of Funding

The initial capital for the construction of this mosque came from the society, both those around the mosque and those outside the area. The society provides capital with a sense of trust and it is managed by the mosque with full trust. This is as stated by informant 1 as follows:

The capital for the construction of this mosque comes from the local community. The cost spent on the construction of this mosque is IDR 216,980,000. This amount is considerable. Therefore, previously we, the mosque's administrators, invited community leaders in this area to hold joint deliberations regarding capital procurement. With the trust of the congregation, we can finally raise capital. We then inform the congregation and the community about the number of funds so their hearts can be moved to help build the mosque. The local community donated in the form of money, and some even donated in kind in the form of 50 sacks of cement. This means that the process of raising capital is by informing the public directly about what things are needed to build a mosque. (Informant 1)

Based on the explanation from informant 1, it gave the researcher an understanding that the total cost planned by mosque management and religious leaders for the construction of the mosque was IDR 216,980,000. One of the sources of this capital is pilgrims and the local community. The community gives donations as money or goods in the form of building materials. In the narrative of informant 1, capital accounting practices were found in the form of sources of capital. This practice exists in charity "comes from the local community". The knowledge from this charity is the capital for building mosques, one of which comes from the local community. The community in question is residents around the mosque's construction site and native sons who are currently migrating to other cities. Meanwhile, the capital referred to in the construction of mosques is capital in the form of money or non-money capital, namely mosque building materials.

Informant 1 then explained the capital for building the mosque, along with his explanation:

For example, we are building a mosque with a building area of 10 meters where the walls must be built, so we detail how much sand and cement are needed to build the walls. Funds for these activities we obtain from the congregation by providing them with information about what we should do and how much money is needed for these activities. By knowing this explicit information, the community automatically takes the initiative to make donations in the form of money or non-money. Initially, the funds collected for the mosque's construction were less than IDR 5,000,000. However, due to the congregation's high willingness to build a mosque in their neighborhood, eventually, money was collected little by little until a 6x6 prayer room was built. Then in 2010, the prayer room was renovated into a mosque with a size of 11x11. The total funds used were IDR 216,980,000. (Informant 1)

Starting from the previous explanation from informant 1, it gave the researcher an understanding that when they were going to build a prayer room and renovate it to become a mosque, the mosque management would detail the costs needed for the construction activities. According to informant 1, by seeing the clarity of the budget details, the community was moved to assist in constructing the mosque. Initially, the number of funds collected was less than IDR 5,000,000, but over time, the mosque's construction was finally carried out, starting from a 6x6 prayer room to an 11x11 mosque. The total funds collected amounted to IDR 216,980,000.

In the informant's explanation, the researcher found capital accounting practices in the form of sources of capital originating from the community. This practice is found in charity "the community automatically takes the initiative to make donations in the form of money or non-money" The knowledge of this charity is the beginning of the community giving donations as initial capital for building a mosque, starting from seeing information on the details of the funds needed to build a mosque. Through this information, the community was moved to set aside a little of their fortune to construct the mosque.

Furthermore, informant 1 again explained that if we traced the sources of capital for the construction of this mosque, most of them came from the local community. This is expressed by him as follows:

The number of funds collected was IDR 216,980,000. Most of these funds come from local community. Suppose presented about 95% of the public. The funds collected are the result of the cooperation of the congregation. The congregation came not only from around the mosque's construction site but also from outside the area. Several residents who migrated to other areas also assisted in the form of money. The assistance provided by the community was in the form of money, cement, cables for electricity, air conditioners, and fans. So it's all given by the community. (Informant 1)

Departing from the previous explanation from informant 1, it gave researcher an understanding that 95% of mosque development funds come from the community. The community he referred to was not only those around the construction of the mosque but also people who used to be neighborhood residents but now work outside the city—donations given by the community in the form of money and non-money.

The source of capital for the construction of mosques from the community is in line with what was explained by informant 2. The following is his explanation:

Yes, so far, we have most often relied on donations from the congregation or the community to construct and renovate mosques. Funds from the community, in particular, will be collected on Friday. So there are officers who bring charity boxes to homes. (Informant 2)

The previous explanation from informant 1 gave researchers an understanding that the mosque's construction relied heavily on assistance from the congregation and the local community. Collecting funds is through donations of charity boxes brought by mosque administrators to each resident's house. In the narrative of informant 2, the researcher found capital accounting practices in the form of sources of capital for building mosques. This practice is found in charity "we have most often relied on donations from the congregation or the community to construct and renovate mosques" Knowledge from this charity is a source of capital for constructing the Al Ikhlas mosque, mostly from congregations and the local community. They collect the development capital every Friday through a charity box. The administrators of the mosque came to residents' homes with charity boxes.

Furthermore, informant 3, as one of the mosque's congregations, revealed that both the congregation and the local community occasionally donate their excess income for the construction of the mosque:

As for the construction and renovation of the mosque, the local people often set aside part of their fortune for the construction of the mosque. Coincidentally, people often hear information on loudspeakers about the opening of donations for the construction of mosques. I know that apart from hearing the construction of mosques from loudspeakers, some mosque administrators run charity boxes every Friday, right? Then some mosque administrators come to homes carrying charity boxes. So knowing that there was a renovation of the mosque, I was moved to participate. Even though the money given was not much, I hope it can help the construction a little. As for the use of funds, the mosque management often informs them on loudspeakers, so they know how much has been collected and how much has been used. The point is to trust each other. After all, the donation is for a place of worship. (Informant 3).

Departing from the previous explanation, it gave researcher an understanding that the local community was aware of the renovation of the mosque through loudspeakers which the mosque's administrators often conveyed. Apart from that, as a resident of the complex, informant 3 was moved to give a little of the fortune he earned for constructing the mosque. Informant 3 further revealed that he believed that the mosque management had used the funds provided by the community in a trustful manner. Besides that, mosque administrators routinely submit financial information in the form of final balances and the number of funds used for mosque renovations.

In the snippet of informant 3 previous explanation, researcher found capital accounting practices in the form of sources of capital for building mosques. This practice exists in charity "I was moved to participate. Even though the money given was not much" The knowledge from this charity is that people in the local environment are moved to help build the mosque because they hear about fundraising for the construction of the mosque. Apart from that, mosque administrators also came to homes carrying charity boxes to construct mosques.

The previous discussion found that the practice of accounting for mosque capital was a source of capital for mosque construction and renovation activities that came from the community. Reflecting on these practices gives researcher an understanding of the value (faith) of mutual trust behind capital accounting. The value of mutual trust is reflected through the actions of mosque administrators who seek to invite community leaders to explain the need for funds to build the mosque in detail. This aims to build the trust of religious leaders. Furthermore, the value of mutual trust is also reflected through the actions of mosque administrators, who always inform the public about the flow of funds and the final balance through loudspeakers. This can build a sense of trust between mosque management and donors. As stated by one of the residents, this feeling of trust in the use of the data exists because the mosque management always informs the local community about the use of funds.

Government as the Source of Funding

The capital for the mosque's construction is then sourced from the local government. In obtaining this capital, the mosque's administrators first prepared a proposal related to development, then the proposal was submitted to the local government. This is as explained by informant 2 as follows:

We also often make proposals which we then send to government agencies. The proposal contains the procurement of mosque needs. Thank God, yesterday we received capital from the government for constructing and providing equipment and tools for the mosque. The assistance disbursed by the government is IDR 10,000,000. And from this money, the administrators have spent buying fans, light bulbs, and other mosque equipment and supplies. (Informant 2)

The previous explanation from informant 2 gave the researcher an understanding that in procuring mosque equipment and supplies, mosque administrators obtained capital from the local government. The administrators obtained the capital by submitting a proposal for the needs of the mosque to the local government. Each mosque was given financial assistance of IDR 10,000,000.

Based on explanation of informant 2, it was found that capital accounting was in the form of capital buying mosque equipment and tools. This practice is found in charity " yesterday we received capital from the government" The knowledge of this charity is that the mosque administrators obtain capital to buy equipment and tools and build mosque drainage. They obtained the capital from the government by submitting proposals for funding assistance to government agencies.

Furthermore, informant 1 explained something similar to informant 2, that in mosque renovation activities, mosque management received financial assistance from the local government, as explained by informant 1:

During the renovation of the mosque, we also received assistance twice from the government. The first aid is IDR 5,000,000. This assistance is provided by the regent but on behalf of the government. Then the second aid in the amount of IDR 10,000,000. So from the government, there is the assistance of IDR 15,000,000. Assistance from the Gorontalo district government. Government assistance is obtained by submitting proposals for financial assistance to the local government. (Informant 2)

Based on the snippet of informant 1's previous explanation, it gave researcher an understanding that during the renovation of the mosque building. The administrators of the mosque receive financial assistance from the local government. The assistance was received by the mosque management twice. In the first stage, it is IDR 5,000,000, while the next stage is IDR 10,000,000. Mosque administrators obtained capital assistance by submitting proposals for financial assistance to government agencies.

In the previous informant's explanation, the researcher found capital accounting practices in the form of sources of capital from the government. This practice is found in charity "The first aid is IDR 5,000,000. This assistance is provided by the regent but on behalf of the government" The knowledge of this charity is when carrying out renovations of mosque buildings. The mosque management received assistance from the Regent of Gorontalo for IDR 5,000,000. The assistance was provided by the Regent but on behalf of the government. Still, the same interview excerpts found capital accounting practices in the form of sources of capital from the government. This practice is in the charity " Then the second aid in the amount of IDR 10,000,000". The knowledge from this charity is that during the mosque renovation, the mosque management submitted a proposal for assistance to the local government and received financial assistance of IDR 10,000,000 for the renovation of the mosque.

Furthermore, informant 2 explained that the administrators explained that in accounting for the use of capital from the government, they always kept notes on the purchase of equipment. The following is the explanation:

So after finishing buying mosque equipment, such as fans, lights, making drains, the notes are collected, and a report will be made later. So the report was submitted to government agencies. So it is clear that the money entrusted to us was used to buy the needs of the mosque. Well, it's only natural that, for example, we make reports like that. We also feel free if we have to produce evidence like that. It doesn't mean that places of worship don't make them. It's not like that. Assistance from the government is public funds taken from taxes, so there must be clear evidence of accountability for using these funds. (Informant 2)

Based on the explanation from informant 2 previously, it gave the researcher an understanding that when receiving assistance from the government, the administrators also made an accountability report on the use of funds. The report contains evidence of purchasing mosque equipment and tools. The administrators realize that the funds obtained from the government are essentially funds from the community, so they are obliged to be responsible for using them.

The previous discussion found that the practice of accounting for mosque capital originated from the government. Mosque administrators obtained this practice by submitting proposals for financial assistance to local government agencies. Reflecting on these accounting practices provides an understanding to researcher that there is a value (faith) in maintaining trust behind capital accounting practices. This value is reflected through the actions of mosque administrators who spend grants from the government according to the needs of the mosque. Then the administrators of the mosque feel not burdened with the preparation of reports on the use of the budget. One of the things they did was to maintain the trust of donors, as stated by informant 2 that "so that it is clear that the money entrusted to us is used to buy the needs of the mosque."

Private Companies as the Source of Funding

The location of the Al Ikhlas mosque building is adjacent to a private factory owned by a Korean citizen. The factory is engaged in herbal medicines. Masjid al-Ikhlas received much financial assistance from the company. This is as stated by informant 1 as follows:

Other capital contributors, such as providing financial assistance for mosque facilities and infrastructure, then helping to donate funds for the activities of Islamic holidays, which are also celebrated by the mosque. It just so happens that the neighbor of this mosque is a factory whose owner is a South Korean citizen. The factory is engaged in the manufacture of herbal medicines. On the day of qurban, they donate two cows each year. The company's owner also provided material assistance such as ceramics and cement, which, if converted into rupiah, could reach IDR 52,000,000. They donate in kind, not money. (Informant 1)

The explanation from informant 1 previously gave researcher an understanding that private companies also participate in the construction and enlivening activities at the mosque. This assistance is based on the direct initiative of the company owners. Departing from this explanation, the researcher found capital accounting practices in the form of capital for Islamic activities and

mosque renovation capital. The practice is found in charity " They donate in kind, not money." The knowledge of this charity is that a private company near the Al Ikhlas mosque provides capital assistance for major Islamic activities and construction. The capital was provided in the form of goods such as ceramics and cement for the renovation of the mosque. Meanwhile, the company routinely supports activities on Islamic holidays held by the Al Ikhlas mosque every year. An example of this support is giving two cows for the qurban day.

The previous explanation is in line with the expression explained by informant 2 about private companies participating in providing capital for activities at the mosque. The following is his explanation:

Around 2018 or 2019, the mosque was renovated. At the time of the renovation of the mosque, a private company located in the Al Ikhlas mosque complex also helped provide capital in kind. Incidentally, employees from the company often pray at this mosque. The manager or head of the company is kind enough to provide capital assistance for the renovation of the mosque. Capital assistance that they provide directly in the form of goods. (Informant 2)

Informant 2 previously explained to researcher that the capital for renovating mosques comes from private companies. The capital is given directly by them in the form of goods. Starting from this explanation, the researcher found capital accounting practices as a source of capital for mosque renovations. This practice is found in the charity " Capital assistance that they provide directly in the form of goods " The knowledge from this charity is that a private company located in the Al Ikhlas mosque complex provides capital assistance for renovating the mosque. The capital was given to the initiative of the company's leaders. In other words, the mosque management did not submit a proposal for funding assistance to the private company. The leaders provided financial assistance because the company's employees often worshiped at the Al Ikhlas mosque.

Furthermore, informant 3 revealed the same thing in activities at the mosque. A private company participated in it. The following is his explanation:

This mosque has received assistance from the government and private companies several times. If you know that, the management often informs you through loudspeakers. Yes, that's right, a private company is close to this mosque. It's also new that when it's qurban, the company routinely gives cows. (Informant 3)

Based on the explanation from informant 3 previously, it gave researcher an understanding that the Al Ikhlas mosque received financial assistance from private companies. This assistance was given both to renovate mosque buildings and support activities for Islamic holidays such as qurban holidays and others.

Informant 1 further explained the form of accountability for capital sourced from private companies as follows:

If to account for capital from the private sector, there is no report like that, such as collecting evidence of purchases such as the purchase of fans or lights. Because the company immediately assisted in the form of goods, so for example, if you look at the mosque, the fan is only tiny, so you buy a big one, as well as lamps, even though the lights are still there, you will still be given another lamp for backup. But every Friday, we receive assistance. We will inform you of the balance, how much assistance has been collected, and where the assistance came from. So that's it. Every Friday that is obligatory to inform the public about what is accepted and used by the mosque. (Informant 1)

The narrative of informant 1 previously provided an understanding to researcher that the form of accountability for receiving capital for mosque activities is by way of informing through loudspeakers to the congregation and the community in the surrounding environment. This is a form of transparency over the finances received by mosque administrators. Starting from informant 1's previous explanation, researcher found capital accounting practices in the form of capital accountability. This practice is found in charity "every Friday, we receive assistance. We will inform you of the balance" The knowledge of this charity is that the mosque's administrators inform the

receipt and disbursement of the budget every Friday. This is intended as a form of their accountability when receiving and paying for the needs of the mosque. This is also intended to maintain trust in the donors entrusted with a mandate.

In the previous discussion, it was found that capital accounting practices originate from private companies. The capital is provided in building materials, lighting fixtures, and ceramics. Reflecting on this practice gives the researcher an understanding that there is a spirit of maintaining trust behind capital accounting practices. This trust is reflected through the actions of mosque administrators who routinely inform capital receipts and expenditures every Friday. This aims to maintain financial transparency and good trust in the community, congregations, and donors.

Discussion

Based on the findings, three capital accounting practices were found in mosques; the first capital accounting practice comes from the community. The mosque's administrators received assistance from community members, both those who live in the vicinity of the Al Ikhlas mosque being built and residents who used to live in that area but have now moved out of town to work. One way to raise capital is through a charity box brought by mosque administrators to residents' homes every Friday.

The second finding is that capital accounting practices come from the government. In obtaining this funding assistance, administrators submit proposals to each government agency. Furthermore, the following finding is private companies' practice of capital accounting. The company leadership assisted in renovating the mosque and supported the celebration of Islamic holidays organized by the Al Ikhlas mosque. The form of capital provided is in the form of goods such as building materials. Meanwhile, the company routinely donates cows yearly to celebrate the qurban holiday.

The practice of capital accounting is conditional on the value of mutual trust. This value is reflected in the actions of mosque administrators who routinely inform through loudspeakers about the amount of capital they have obtained and used every week. Furthermore, this value is also reflected in the administrators who always compile accountability reports on the use of funds provided by the government. This action aims to maintain trust among the community, government, and other donors.

In the Islamic culture of Gorontalo, the elders often advise maintaining trust among others. This is often expressed through *lumadu "dahayi moputu dila"* which means take care not to break your tongue. The meaning of this expression is a statement of doubt about breaking a promise. Cut off the tongue here, not in the true sense. But what is meant is breaking up the conversation because of broken promises. The elders used to teach that breaking a promise is a very shameful act. It's the same as lying; breaking a promise is the same as cutting your tongue. For the rest of their lives, people will not believe again. Therefore, in Gorontalo's history, every promise made was followed by an oath. Like the agreement under oath between the kingdoms of Gorontalo and Limboto. And that cultural heritage is still valid today. Leaders who make many promises never keep them. Their life in the old days was sick because of being sworn in. That's why the elders often advise *lumadu: dahayi moputu dila* (Daulima, 2009).

Several other researchers have found accounting practices based on trust values. For example, Nurhalimah et al. (2019), through a study of scrap metal business management accounting practices based on the Madurese brotherhood culture. The study found that business capital for scrap metal was obtained from other parties in the form of loans based on family ties and high mutual trust. The value of mutual trust is reflected through the provision of capital loans among fellow Madurese that are fast and do not require collateral. This is because the local community adheres to a philosophy of life in the form "*lebbi bagus pote tolang atembeng pote mata*". The sentence contains the meaning of affirming self-esteem as a fixed price for the Madurese.

In addition, Paranoan (2011) through a study of accountability in traditional funeral ceremonies. The results of this study found that a concept of accountability is known to the people of Toraja as *Passanan Tengko'*. This means that everything entrusted must be physically accounted for to maintain a sense of trust among people and is based on love for fellow human beings, especially for Puang Matua (God).

Harkaneri et al. (2014) through a study of the concept of profit sharing for rubber plantations. The results of his research found that there is a value in mutual trust between capital owners and rubber plantation managers. This trust value is reflected through the actions of the capital owner, who trusts the cutters to manage their rubber plantations. The owner of the capital (land) surrenders and surrenders to Allah SWT and hopes that the butcher will be honest in reporting the results of the sale of rubber. Trust and surrender to Allah SWT is a characteristic of the local community's culture, which is based on the values of Islamic teachings; these values are “*adat bersendi syarah, syara bersendi Kitabullah*” it means what is contained in religion (Islam) is used by adat.

Furthermore, in the Islamic religious law itself, maintaining trust in the mandate given is one of Allah's commands, one of which is contained in (Q.S Al-Anfal: 27) (revelation information) “ye who believe! Betray not Allah and His messenger, nor knowingly betray your trusts.” The actions of mosque administrators who try to report every form of receipt and expenditure of capital for mosque activities is one of the actions that maintain trust through carrying out the mandate. Thus, capital accounting practiced by mosque management is not only based on non-material values in the form of maintaining mutual trust among human beings but is also a manifestation of the submission of mosque administrators to God's orders, namely to maintain the mandate entrusted to them (good deeds). Capital accounting practices in mosques are based on local wisdom and religious values.

CONCLUSION

This study aims to reveal the cultural values of Gorontalo Islam behind the practice of capital accounting at the Al Ikhlas mosque. The study's results found three capital accounting practices: capital sourced from the public, government, and private companies. The Al Ikhlas Mosque received capital assistance from the community by informing the public about the existence of fundraising for the construction of the mosque, as well as mosque administrators who routinely run charity boxes in residents' homes every Friday. The form of accountability for funds from the community is direct delivery through loudspeakers regarding the number of funds that have been collected, funds that have been used, and the remaining funds that are still needed for mosque activities.

Furthermore, the source of capital comes from the government. Al Ikhlas Mosque obtained this capital through the way the management provided proposals to government agencies. The form of fund accounting for these funds is that the management prepares a report on the use of funds accompanied by evidence of the use of funds. Furthermore, the findings, when in the form of sources of capital, come from private companies. Private companies provide the capital directly to mosque administrators without mosque administrators submitting proposals for funding assistance to these companies. Capital provided by private companies is capital in physical form.

Capital accounting practices implemented at the Al Ikhlas mosque are conditional on mutual trust values. This value is reflected in the actions of mosque administrators who try to report the use of funds to the public through loudspeakers and the actions of mosque administrators who compile reports on the use of funds from the government. In the culture of the people of Gorontalo, the value of mutual trust is often referred to as *paracaya*. The elders often instill the value of maintaining this trust through *lumadu "dahahi moputu dila"* which means to take care not to break your tongue.

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