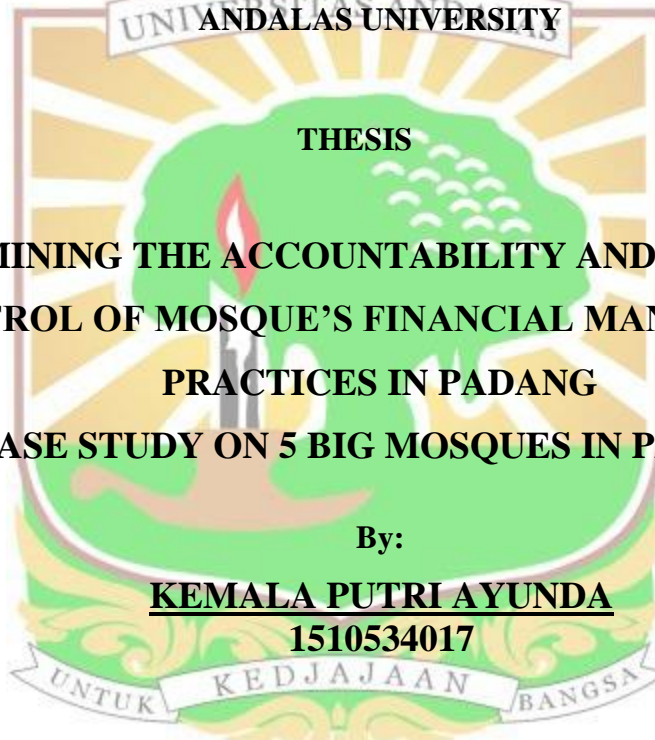




**DEPARTMENT OF ACCOUNTING
FACULTY OF ECONOMICS
ANDALAS UNIVERSITY**



THESIS

**EXAMINING THE ACCOUNTABILITY AND INTERNAL
CONTROL OF MOSQUE'S FINANCIAL MANAGEMENT
PRACTICES IN PADANG
(CASE STUDY ON 5 BIG MOSQUES IN PADANG)**


By:

**KEMALA PUTRI AYUNDA
1510534017**

Thesis Advisor: Rayna Kartika, SE, M.Com. CA, Ak

*Submitted to fulfill the requirements in order to obtain bachelor degree of
economics*

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	Alumna's University Number :	Kemala Putri Ayunda	Alumna's Faculty Number :
	BIODATA		
<p>a). Place/Date of Birth: Padang / 11 September 1996 b). Parent's Name: Syafruddin Sulaiman and Ermiwati c). Faculty: Economics d). Major: Accounting e). ID Number: 1510534017 f). Graduation Date: July 22th 2019 g). Grade: Cum Laude h). GPA: 3,69 i). Length of Study: 4 Years j). Parent's Address : Wisma Indah VI blok I No 2</p>			

“Examining the Accountability and Internal Control on Mosque’s Financial Management Practices in Padang (Case Study on 5 Big Mosques in Padang)”

Thesis by : Kemala Putri Ayunda
Thesis Advisor : Rayna Kartika, SE, M.Com. CA, Ak

ABSTRACT

The appearance of charity box theft phenomenon in mosque nowadays are one of the proof of how mosque is still lack of accountability and internal control. The high level of trust among the congregations to management of mosque without any good system on financial management may lead it becomes vulnerable to fraud and abuse. This study aims at examining the accountability and internal control on financial management practices of 5 big mosques in Padang. A depth interviews were conducted and supported by Terry Lewis modified instrument to assess the level of accountability and internal control of each mosques. The results of the study indicate that the best accountability and internal control on financial management practices are carried out by Taqwa Muhammadiyah mosque and the lowest is shown by Baitul Hadi Mosque. Meanwhile Raya Andalas Mosque, Sahara Mosque, and Baiturrahmah Mosque are in the medium level. The good accountability on financial management practices of mosque can be seen from some sections of assessment, they are Planning & Budgeting, Financial Reporting, Basic Accounting, Grant (Waqf) Management, and Staffing practices and the good internal control on financial management can be seen from physical custody, segregation of duties, and recording transaction practices.

Keywords: *Accountability, internal control, , mosques, financial management*

ABSTRAK

Munculnya fenomena pencurian kotak amal di masjid saat ini adalah salah satu bukti bagaimana masjid masih minim akan akuntabilitas dan pengendalian internal. Besarnya kepercayaan jamaah terhadap pengurus masjid tanpa adanya sistem yang baik pada pengelolaan keuangannya dapat menyebabkan masjid rentan akan pencurian dan penyalahgunaan. Penelitian ini bertujuan untuk memeriksa akuntabilitas dan pengendalian internal pada praktik manajemen keuangan dari 5 masjid besar di Padang. Wawancara mendalam dan didukung oleh instrumen modifikasi dari Tere Lewis untuk menilai tingkat akuntabilitas dan pengendalian internal masing-masing masjid diterapkan dalam penelitian ini. Hasil penelitian menunjukkan bahwa akuntabilitas dan pengendalian internal terbaik pada praktik manajemen keuangan dilakukan oleh Masjid Taqwa Muhammadiyah dan yang terendah ditunjukkan oleh Masjid Baitul Hadi. Sementara Masjid Raya Andalas, Masjid Sahara, dan Masjid Baiturrahmah berada di level sedang. Akuntabilitas yang baik tentang praktik manajemen keuangan masjid dapat dilihat dari beberapa bagian yaitu Perencanaan & Penganggaran, Pelaporan Keuangan, Penerapan Dasar Akuntansi, Manajemen Hibah (Wakaf), dan Kepengurusan serta pengendalian yang baik pada manajemen keuangan dapat dilihat dari penjagaan fisik, pemisahan tugas, dan pencatatan transaksi.

Kata kunci: Akuntabilitas, pengendalian internal, masjid, pengelolaan keuangan

