

*Accountability and Transparency of Mosque Financial Reports  
(Phenomenological Study of College Mosques in Jember Regency). Arisona  
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**ABSTRACT**

*The purpose of this research was to produce qualitative data through a phenomenological approach and to describe and explain the accountability and transparency of financial reports for all university mosques in Jember Regency. This qualitative research uses research instruments through direct observation, interviews, documentation and literature studies conducted at all university mosques in Jember Regency as well as data analysis techniques contained in the use of a phenomenological approach. This research gives the result that accountability and transparency of financial reports have not been fully implemented in all university mosques in Jember Regency. Financial reports that exist in tertiary mosques throughout Jember Regency also still do not apply ISAK 35 guidelines in this case regarding the presentation of non-profit organization financial reports. The majority of financial reporting that is applied is still in the form of simple reports, namely the use of cash books.*

*Keywords: Accountability, Transparency, Financial Statements, ISAK 35*