

Physical And Mental Aspects of the Financial Management of the Moed'har Arifin Mousque. (Sugeng Hartanto, S.E., M.Akun.)

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ABSTRACT

This research aims to produce qualitative data through a phenomenological approach and to describe and explain the physical and mental aspects of the financial management of the Moed'har Arifin mosque. The physical aspect in this research is financial performance which is measured based on the conformity of financial reports with the guidelines applicable to non-profit organizations, namely ISAK 35. The mental aspect is a performance assessment which is measured by program achievement using accountability according to Ellwood, namely honesty and legal accountability, process accountability, accountability. programs, and policy accountability. Researchers used data collection techniques in the form of interviews and documentation. Testing the validity of the data in this study used technical triangulation and source triangulation. This research shows that the physical aspects of presenting financial reports at the Moed'har Arifin mosque do not comply with the applicable guidelines, namely ISAK 35, in its implementation the presentation of financial reports at the Moed'har Arifin mosque still applies PSAK 45. Mental aspects of the financial management of the Moed mosque "Arifin's requirements have been fulfilled by achieving programs in accordance with the rules and policies implemented, fulfilling each of the accountability indicators according to Ellwood, by prioritizing shared interests in terms of priority and suitability of the program to be implemented with the aim of the existence of the mosque.

Keywords: *Mosque, physical aspects, mental aspects, financial management*