

***Analysis of Accountability and Transparency of Mosque Financial Statements
in Sumber Canting Village, Bondowoso Regency***

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ABSTRACT

This study aims to analyze the application of accountability and transparency in the financial statements of the Al-Amin mosque located in Sumber Canting Village, Bondowoso Regency. This study uses a descriptive method with a qualitative approach, data is obtained through interviews, documentation, and observation, then analyzed by data reduction techniques, data presentation, and conclusion drawing through triangulation of sources and techniques. The results of the study show that the management and financial reporting of the Al-Amin Mosque has applied the principles of transparency and accountability in a simple way. Transparency is realized through the submission of financial reports regularly every Friday and through mosque information boards. Accountability is reflected in the recording and income and expenditure of cash which is carried out periodically and reported to the pilgrims.

Keywords : *Accountability, Transparency, Mosque Financial Statements, Non-Profit Entities*