

## Maqashid Shariah and its Influence on Accountability of the Mosque

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### ABSTRACT

The goal of this study is to investigate the impact of Maqashid Shariah, as represented by accountability, which is the act of being truthful and accountable. Accountability can be related to both of Maqashid Shariah's goals: the first, to protect religion, or Hifdz Ad-Din, and the second, to preserve life, or Hifdz An-Nafs. This study explores the impact of mosque congregants' confidence and engagement in relation to mosque accountability. The impact of the mosque accountability variable on the trust and engagement of congregants is analyzed and tested through a quantitative manner in this study. The population's features are described using a combination of path analysis and descriptive analysis, two types of quantitative analysis. Using Path analysis and the Structural Equation Modeling (SEM) approach, the hypothesis is tested. Congregants of five significant mosques located in the East Java districts of Lumajang, Jember, Situbondo, Bondowoso, and Banyuwangi make up the research population. This study used five large mosques with 125 members each as its unit of analysis. The quota sampling method is employed in the sampling procedure. The analysis's findings indicate that while participation has a considerable impact on members' involvement, accountability has no discernible effect on members' confidence.

Keywords: Accountability, Participation, Trust.



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### INTRODUCTION

Worship centers are now part of the constantly expanding field of accounting study and practice. The majority of monies used in places of worship, particularly mosques, come from donations from the general population. Accounting is crucial in houses of worship as a result. If donations are being used for what they were intended for, the community needs to know. The possibility of misappropriation persists even if the public generally has faith in the way these monies are managed. Public money must therefore be recorded for systematic management. A sound fund management system is reflected in accountability, which is necessary to ensure the congregation that their contributions are being handled appropriately. The public, who are primarily members of the community, should profit from the use of funds in places of worship, which is in line with Maqashid Shariah principles. In this study, the public is represented by the accountability of fund

management. Mosque administrators face difficulties because they are required to fulfill the requirements of effective administration while working unpaid. Accountability helps public organizations project an image of transparency and reliability, which is particularly important for nonprofit and religious groups that depend on donations and have donor expectations to fulfill. Therefore, maintaining the organization's objectives and viability depends on reliable information sharing.

The importance of accountability in religious institutions, particularly mosques, is underscored by the increasing need for transparency in the management of public funds. In recent years, cases of financial mismanagement in religious organizations worldwide have highlighted the vulnerability of these institutions to internal control weaknesses. For example, the financial scandals in churches such as the Archdiocese of Pittsburgh and San Francisco illustrate how lax accountability measures can lead to serious repercussions, including loss of trust, legal actions, and diminished community engagement. These examples emphasize that, even in religious contexts, where trust is often taken for granted, accountability systems must be implemented rigorously.

Since religious institutions have been involved in crises and lawsuits, accountability has become more and more important. Alamad (2023) lists the Archdiocese of the Church in Pittsburgh and San Francisco as examples of financial misuse caused by lax internal accountability and control measures. The majority of churches lack even the most basic financial oversight and lack any kind of framework in place. Pernelet & Brennan (2023) asserts that public and private sector governments should be transparent and accountable to the people. In mosques and local charity groups, on the other hand, where relationships are formed on trust, contributors frequently do not ask for official records. Religious nonprofit organizations could find it challenging to become accountable.

Maqashid Shariah is an Islamic legal concept that is obligatory on all. The preservation of money, ancestry, intelligence, life, and religion are the five aspects of this idea. Two academic disciplines are required to ensure that mosque finance management meets Maqashid Shariah requirements and benefits the community: accounting and management. Financial management is crucial since donations made to non-profit institutions like mosques are public funds. Strong accountability will increase donations and public confidence, enabling mosques to execute beneficial programs. Accountability in accounting and revenue recording systems may reduce public participation. Improving accountability and public trust in nonprofit organizations can be achieved by reducing information asymmetry.

The theoretical foundation of this study is based on the Shariah Enterprise Theory (SET), which provides a holistic approach to understanding accountability in Islamic organizations. SET expands the traditional concept of accountability beyond the interests of shareholders or owners, as seen in conventional accounting theories. Instead, it considers Allah, humanity, and the environment as the primary stakeholders. By centering Allah as the ultimate authority and primary stakeholder, SET integrates Islamic values of justice, stewardship, and responsibility into organizational practices. In the context of mosque management, this means that every action taken by mosque administrators, including financial decisions, must align with the ethical and spiritual guidelines provided by Allah. As the mosque serves both religious and communal purposes, the accountability of its administrators to the congregation and to Allah is crucial for maintaining trust and legitimacy.

In addition to SET, this study draws on the framework of Prophetic Social Science, which emphasizes the practical application of Islamic teachings in everyday life. While religious principles are often understood in abstract or normative terms, Prophetic Social Science argues for the necessity of translating these principles into tangible actions. In the context of mosque governance, this means applying the values of transparency, justice, and honesty not only in personal conduct but also in the management of public resources. The practical application of

Islamic ethics, particularly in financial accountability, strengthens the mosque's role as a moral and ethical leader in the community.

The oldest Islamic state, the state of Lumajang, may have had an impact on the surrounding territories, which is why This study focuses on mosques in five districts in East Java—Lumajang, Jember, Situbondo, Bondowoso, and Banyuwangi—areas with a rich Islamic heritage and strong community ties. The historical significance of Islam in these regions provides a unique backdrop for exploring the relationship between accountability, trust, and participation in mosque activities. By examining these mosques, the research seeks to understand how accountability mechanisms can be strengthened to foster greater congregational trust and engagement. The study will also provide insights into the broader implications of accountability in religious nonprofit organizations and offer practical recommendations for improving transparency and trust within the framework of Maqashid Shariah.

The findings of this study will contribute to the ongoing discourse on the role of accountability in religious organizations, particularly within the context of Islamic governance. It will also address the gap in the literature regarding the application of Shariah Enterprise Theory in mosque management and highlight the importance of integrating ethical and financial responsibilities in religious leadership. By enhancing accountability, mosques can not only safeguard their resources but also reinforce their role as trusted and respected institutions within the Muslim community.

### **Shariah Enterprise Theory**

The Shariah Enterprise Theory (SET) is a novel theory that arises from the fusion of Enterprise Theory (ET) with Islamic ideals. The idea behind SET is an attempt to advance Shariah accounting by fusing the Enterprise Theory idea with the values of tawhid, or the oneness of God, resulting in a more teleological, transcendental, and humanistic approach (Jamaluddin, 2021). Enterprise theory acknowledges responsibility to a larger range of stakeholders, not just the corporate owners, in contrast to entity theory, which only considers the welfare of the owners (Carlisle et al., 2024).

In contrast to enterprise theory, the Shariah Enterprise Theory (SET) covers a broader variety of interests, according to Triyuwono (2006). The three main stakeholders in SET are nature, people, and Allah. Since Allah SWT is the universe's creator, owner, and exclusive ruler according to Q.S. Al-Ahqaf: 3 and Al-Baqarah: 284 (Departemen Agama RI, 2020), He must be the only reason for humanity's existence. Since Allah is the primary shareholder, Sunnatullah, or God's laws, must serve as the cornerstone upon which Shariah accounting is built. Shariah accounting will continue to be centred on 'waking divine consciousness' for its users by prioritising Allah as the highest stakeholder. Shariah accounting is based on the laws of Allah. According to Q.S. Al-Anbiyaa 107 (Departemen Agama RI, 2020), humans have a duty to manage the earth and its resources as best they can and to distribute wealth or mercy to all creatures, including humans and nature, in a way that is just and proper and in line with reason and conscience as well as Allah's laws.

### **Prophetic Social Science Theory**

According to Kuntowijoyo (1998), in order for the normative directives of the Qur'an to be applied in society, they must be put into practice. To yet, the Muslim community has tended to overlook the practical application of religious instructions in favor of emphasizing the normative parts of comprehending them. For instance, Muslims commonly hear the lecture that "cleanliness is part of faith," yet they rarely put it into reality. Mosques that are not as clean, Islamic hospitals that are not as clean, and several other examples demonstrate this. According to Kuntowijoyo (1998), a "prophetic social science" is required. With the goal of bridging the gap between normative directives and practice, this prophetic social science draws information from the Qur'an and hadith (the tradition of the Prophet) utilizing scientific methods. Normative directives become more practical and applicable in everyday life because to this knowledge.

### **Maqashid Shariah**

Islamic law seeks to protect human life on all levels—spiritually and physically, privately and publicly. This well-being includes both life here on Earth and life after death. Hifdz Ad-Din (Preservation of Religion), Hifdz An-Nafs (Preservation of Life), Hifdz Al-Aql (Preservation of Intellect), Hifdz An-Nasb (Preservation of Lineage), and Hifdz Al-Maal (Preservation of Wealth) are the five goals of Islamic law as stated in As-Salafiyah et al. (2022). According to Mukhlisin (2021), these five goals, also referred to as al-maqasid al-khamsah or al-maqasid al-shari'ah, represent the intentions of Allah and His Messenger while creating Islamic rules. These objectives are logical justifications for any rule that aims to protect human welfare and can be found in the verses of the Qur'an and hadith. The fundamental foundation of maqasid al-shariah is divine revelation, which recognizes the value of human life. These five fundamental components are the target of all of the shariah's prohibitions and mandates. Accountability will be the sole stand-in for these five essential Maqasid al-Shariah in this study. Accountability, which translates to honesty and responsibility, is consistent with maqasid al-shariah's second main goal, Hifdz An-Nafs (Preservation of Life). Accountability is related to the first goal, Hifdz Ad-Din (Preservation of Religion). The Qur'an makes repeated mention of the need to act honorably and responsibly. Thus, maintaining integrity and accountability is one method to protect religion, especially when it comes to oneself.

### **Accountability**

Accountability has great significance in the Islamic community since it is a crucial aspect of Muslims' obligations to both God and other people. The foundation of accounting is the term "account," which originates from the Qur'an and refers to the duty of every Muslim to account to Allah for everything pertaining to human endeavors (Basri et al., 2019). This ought to offer a more thorough evaluation of the financial statements, particularly for establishments like mosques. All Muslims are required to give an account to Allah for their good and evil conduct, which will be calculated on the Day of Judgment. This idea ought to be used in religious organizations' financial administration as well. However, a lot of religious organizations mostly rely on faith in their administration and lack effective accountability procedures (Granà et al., 2024).

### **Trust**

Majeed (2019) posits that three elements influence an individual's trust in others: ability, compassion, and honesty. The term "ability" describes the skills and traits that mosque administrators (takmir) possess in performing their responsibilities of overseeing the community's financial resources at the mosque (Majeed, 2019). This covers the abilities of the mosque's administrators to deliver services, protect financial transactions from outside influence, and guarantee that members feel content and safe contributing or donating, as well as certain that the money will be used for the community's benefit. Pennetta et al. (2024) adds that capacity involves competence, experience, institutional endorsement, and knowledge.

### **Participation**

A person's involvement in a specific activity is known as participation. Within the context of religious organizations, congregants' attendance at mosque-organized events serves as a proxy for involvement. Trust in individuals engaged in the activity, such as partners or the media, has a significant impact on participation (Choi & Leelasribunjong, 2024). If the congregation or donors continue to have faith in the mosque administrators (takmir), then participation in mosque activities will flourish. Congregants will gladly keep up their increased participation as long as they believe that the mosque's managers are doing a good job of protecting their confidence. In some circumstances, members of the congregation may even notify or encourage their peers to participate in these activities.

### **Hypothesis Development**

According to Kuntowijoyo (1998), prophetic social theory is the application of scientific methods to interpret information acquired from the Qur'an and hadith (the traditions of the Prophet) in order

to close the gap between normative commandments and practical application. According to Triyuwono (2006), Syariah Enterprise Theory (SET) takes into account the interests of wider stakeholders, such as Allah, humanity, and the environment, in addition to stockholders. As the universe's creator, owner, and exclusive ruler based on Q.S. Al-Ahqaf: 3 and Al-Baqarah: 284 (Departemen Agama RI, 2020), Allah SWT is the greatest stakeholder and ought to be the only reason for a person's existence. By establishing Allah as the primary stakeholder, Islamic accounting is built on the basis of sunnatullah. Essentially, Allah's precepts or ordinances constitute the foundation of Islamic accounting. In general, accountability refers to situations in which people accept responsibility for their conduct and offer an explanation for it (Granà et al., 2024). This is in accordance with the Qur'anic instruction from Allah. Stated differently, a mosque's ability to hold itself accountable might boost congregational trust. When there is clear accountability, the congregation will have faith that the mosque's operations and financial management are legal and consistent with the mosque's scheduled activities. One element that boosts confidence in philanthropic organizations is accountability (Sofyani et al., 2022). Nonetheless, budget participation and responsibility are not significantly correlated with financial management trust, according to Yasmin & Haniffa (2017) research. As a result, the researcher proposes hypothesis 1: the congregation's trust is impacted by accountability.

Maintaining transparency in the way the mosque administrators (in Takmir) handle the community's finances not only builds congregational trust but also piques interest in the community's and congregation's involvement in the events the mosque sponsors. When there is clear accountability for the mosque's actions, the congregation will feel more assured that they are legal and in line with the plans. Thus, the researcher develops hypothesis 2: congregation engagement is impacted by accountability.

## METHODS

The present research used a quantitative methodology to examine and evaluate the impact of internal control factors, accountability, and transparency on congregants' trust and engagement. Congregants from all of the main mosques in the East Java regencies of Lumajang, Jember, Situbondo, Bondowoso, and Banyuwangi comprise the research population. A total of 125 analysis units from these five significant mosques in the regencies were obtained by selecting a sample of 25 worshippers from each of the five largest mosques (Masjid Jami') inside each of the aforementioned regencies. Quota sampling is the technique used for sampling. Primary data that were gathered straight from the respondents served as the basis for the research data collection.

### Definition of Variables

#### Accountability

Government Regulation No. 71 of 2010 on SAP (Peraturan Pemerintah (PP) Nomor 71 Tahun 2010 Tentang Standar Akuntansi Pemerintahan) defines accountability as the duty to manage resources and carry out policies assigned to the reporting organization in order to accomplish regular goals. According to this definition, accountability is essential to the operation of institutions or organizations, including mosques, because it denotes the duty mosque managers have to the community to report on how mosque funds are managed. Granà et al. (2024) identifies three factors that are used to measure accountability: 1. Legal accountability and honesty; 2. Process accountability; and 3. Program and activity accountability.

#### Congregational Trust

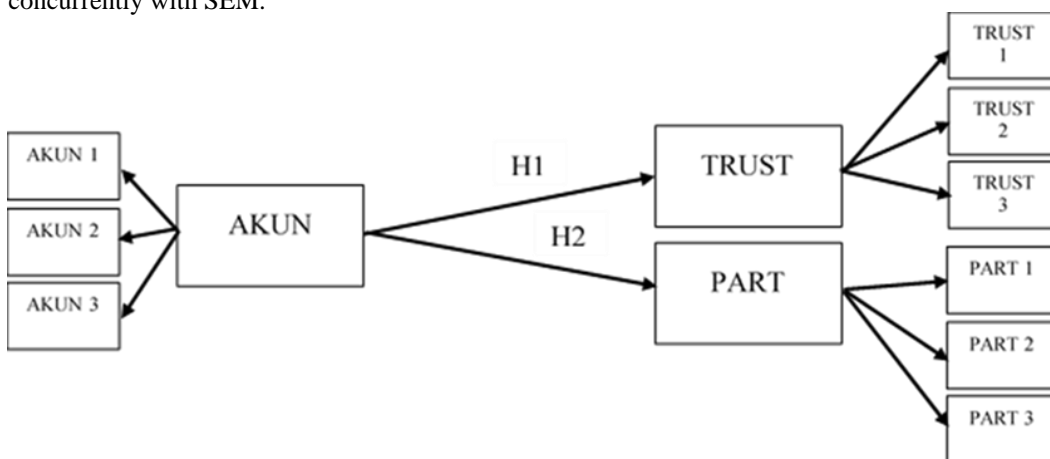
According to Majeed (2019), trust is the readiness to put your faith in someone else who has been proven to be reliable. This definition makes it clear that trust is the ability to rely on someone who you believe to be trustworthy, even when there are hazards associated. Majeed (2019) state that there are three factors will be used to gauge congregational trust: ability, benevolence, and integrity.

### Congregational Participation

According to Choi & Leelasribunjong (2024), participation is the community's voluntarily taking part in or engaging in changes that they decide upon. Gaining knowledge about the connections between different community members, particularly social groupings and communities with institutions and policymakers, is a process that is part of participation. To put it simply, participation is sharing or taking part in an activity. As per Choi & Leelasribunjong (2024), three indicators will be employed to gauge congregational involvement. These are: 1. Community involvement in planning; 2. Community involvement in implementation; and 3. Involvement in oversight.

### Data Analysis

Path analysis and descriptive analysis are two types of quantitative analysis used in this study to characterize the population's features. Path analysis is a tool used in structural equation modeling (SEM) hypothesis testing. Ghozali & Fuad (2014) asserts that SEM is a very helpful statistical technique for social science scholars. Structural models—relationships between variables—and measurement models—relationships between indicators and latent variables—can both be tested concurrently with SEM.



**Figure 1.1 Conceptual Framework**

Source: Data processing results

This model is developed to answer the research question formulated in the form of hypotheses. The equations proposed in this conceptual model can be seen in the following equations:

$$\eta_1 = \gamma_{11}\xi_1 + \zeta_1$$

$$\eta_2 = \gamma_{21}\xi_1 + \zeta_2$$

$$\text{TRUST} = f \{ \text{AKUN} \}$$

$$\text{PART} = f \{ \text{AKUN} \}$$

Where,

AKUN represents Accountability

TRUST represents Congregational Trust

PART represents Congregational Participation

The Maximum Likelihood (ML) approach is used in SEM for parameter estimation. Eleven fit indices—chi-square, NCP, ECVI, NFI, NNFI, CFI, IFI, RFI, GFI, AGFI, and RMSEA—are used to evaluate the fit of the model. The t-test is used to test hypotheses. There is a significant effect between one latent variable and another latent variable if the critical ratio value is more than 2.58 at a 1% significance level, 1.96 at a 5% significance level, or 2.58 at a 10% significance level (Ghozali & Fuad, 2014).

## RESULTS AND DISCUSSION

A total of 125 questionnaires were distributed for this study, and 120 of them were successfully collected. The researcher opted not to include the five missing surveys because the total of 120 respondents is thought to be adequate to satisfy the SEM minimum sample criterion of 100 respondents. Following data processing, a Heywood case, a negative error variance, was discovered. Setting the error variance to a very small positive number, like 0.01 or 0.05, is one method suggested by Ghozali & Fuad (2014) to handle the Heywood situation. The error variance value in this investigation is fixed at 0.01.

### Normality Test

Examining the p-value for skewness and kurtosis might help determine whether the normalcy assumption is being broken. The normality test was used in this investigation, and the findings showed that the data were not distributed normally. Ghozali & Fuad (2014) claims that LISREL is an advanced and well-liked statistical technique in SEM. Data normalcy is not a major problem because LISREL offers multiple ways to handle it. Adding the estimate of the asymptotic covariance matrix is one such method that enables the analysis of goodness-of-fit statistics and parameter estimation under non-normal data situations.

### Model Fit Test

The results of the goodness-of-fit test can be seen in the table below.

**Table 1.1 Model Fit Test Results**

GOFI Index		Estimated Results		Fit Level
Satorra-Bentler Square (C3)	Scaled	Chi-	X <sup>2</sup> = 99.358 (p = 0.0932)	Good
NCP			55.643 (27.182 ; 91.990)	Less Good
RMSEA			0.0752 p = 0.0352	Fairly Good
ECVI			M = 1.790 S = 2.100 I = 8.559	Good
NFI			0.930	Fairly Good
NNFI			0.985	Fairly Good
CFI			0.974	Good
IFI			0.974	Good
RFI			0.882	Good
GFI			0.875	Fairly Good
AGFI			0.815	Fairly Good

Source: Data processing results

One goodness-of-fit index (GOFI) indicates that the model is less satisfactory, five GOFIs indicate that the model is good, and one GOFI indicates that it is reasonably good. All things considered, it may be stated that the model fits the data well, which means the model is appropriate.

### Evaluating the Measurement Model

The primary focus of the measurement model analysis is the link between latent variables and their indicator variables, also known as manifest variables. Determining the validity and reliability of a construct's indicators is the aim of this measurement model evaluation Ghozali & Fuad (2014). Every questionnaire question is subjected to validity and reliability tests once the data has been collected.

### Validity Test

Assessing an indicator's capacity to measure the desired latent variable is the goal of the validity test Ghozali & Fuad (2014). The table below displays the findings of the validity test.

**Table 1.2 t-values, Errors, and Factor Loadings**

Accountability				
	loading	error	t-value	Conclusion
X1	1.000	*	*	Valid
X2	1.041	(0.092)	11.274	Valid
X3	0.695	(0.188)	3.693	Valid
Trust				
	loading	error	t-value	Conclusion
Y1	1.000	*	*	Valid
Y2	1.361	(0.195)	6.962	Valid
Y3	0.870	(0.147)	5.905	Valid
Participation				
	loading	error	t-value	Conclusion
Y4	1.000	*	*	Valid
Y5	0.555	(0.070)	7.893	Valid
Y6	1.007	(0.153)	6.588	Valid

\*Constraints, as defaulted by LISREL, t-values are not estimated.

Source: Data processing results

Table 1.1 above shows that t-values larger than |1.96| suggest that all loadings are significant ( $p < 0.05$ ). Thus, it can be said that every indicator is reliable and appropriate for use.

### Reliability Test

The consistency of the measurement of indicators for a latent variable is ascertained using the reliability test (Ghozali & Fuad, 2014). The Composite Reliability (CR) and Variance Extracted (VE) values can be used to assess the dependability of indicators.

#### Composite Reliability

Composite Reliability is calculated using information from indicator loadings and error variance based on the following formula:

$$\rho_c = (\sum \lambda)^2 / [(\sum \lambda)^2 + \sum (\theta)]$$

where:  $\rho$  = composite reliability  $\lambda$  = indicator loading  $\theta$  = indicator error variance

Ghozali & Fuad (2014) states that 0.6 is the minimal threshold that indicates satisfactory composite dependability. The three indicators of the accountability variable offer a trustworthy way to assess the accountability latent variable, as indicated by the composite reliability value of 0.697 for the accountability latent variable.

The three trust variable indicators together offer a dependable measure of the trust latent variable, as indicated by the composite reliability value of 0.737 for the trust latent variable. Ultimately, the participation latent variable's composite reliability score of 0.835 indicates that the three participation variable indicators offer a trustworthy way to quantify the participation latent variable.

#### Average Variance Extracted

The Average Variance Extracted (VE) approach can also be used to estimate composite dependability using the same data. By comparing the amount of variance accounted for by a construct to the amount of variance resulting from measurement error, VE is used to quantify variance directly. The following formula is used to compute average variance extracted (VE):



$$\rho_c = (\Sigma\lambda^2) / [\Sigma\lambda^2 + \Sigma(\theta)]$$

A variance extracted (VE) value of less than 0.5, according to Ghozali & Fuad (2014), suggests that measurement error contributes more to the indicators than the hidden variable. Therefore, the average variance extracted (AVE) value is expected to be greater than 0.5. The three indicators of the accountability variable provide a less reliable measure for the accountability latent variable, as indicated by the average variance extracted (AVE) value for the hidden variable of 0.476, which is somewhat below the threshold. The three trust variable indicators offer a less accurate measure of the trust latent variable, as indicated by the average variance extracted (AVE) value of 0.486 for the trust latent variable. The three participation variable indicators offer a trustworthy way to assess the participation latent variable, as evidenced by the average variance extracted (AVE) value of 0.513 for the participation latent variable.

### Structural Model Analysis

Structural model analysis involves evaluating the causal relationships between latent variables, indicated by coefficients or parameters. In this study, structural model analysis includes testing the significance of 2 hypotheses (Ghozali & Fuad, 2014).

A crucial piece of knowledge regarding the relationships between latent variables is provided by the calculated parameters' significance. At a 5% significance level, |1.96| is the cutoff point for rejecting or accepting a relationship. The effect hypothesis ought to be disproved if the t-value falls between -1.96 and 1.96. On the other hand, at a 5% significance level, the hypothesis should be accepted if the t-value is larger than 1.96 or less than -1.96 (Ghozali & Fuad, 2014).

**Table 1.3 Influence between Exogenous and Endogenous Latent Variables**

AKUN		
TRUST	-0.084	Estimate
	(0.131)	Error Standard
	-0.641	t-value
PART	-1.234	Estimate
	(0.541)	Error Standard
	-2.283	t-value

Source: Data processing results

The data analysis results pertaining to the impact of external latent factors on endogenous latent variables are presented in Table 1.3. The t-value of -0.641, which is less than |1.96|, suggests that the relationship between trust and accountability is not significant. Accountability and involvement have a positive and substantial association; the t-value is -2.283, greater than |1.96|.

The structural equation's coefficient of determination (R<sup>2</sup>) shows how much of the variance in the endogenous latent variable is concurrently explained by the independent latent variables. The better the structural equation, the more the independent variables can explain the endogenous variable, as indicated by a larger R<sup>2</sup> value (Ghozali & Fuad, 2014).

**Table 1.4 Determination Coefficient (R<sup>2</sup>)**  
Before Setting Error Variance to 0.001      After Setting Error Variance to 0.001

	TRUST	PART	TRUST	PART
<i>error variance</i>	-0.006	0.293	0.001	0.291
	(0.017)	(0.102)		(0.101)
	-0.329	2.869		2.868
<b>R<sup>2</sup></b>	1.030	0.575	0.995	0.579

Source: Data processing results

As was previously indicated, the equation assessing the impact of exogenous variables on the TRUST hidden variable had a negative error variance during data processing, also referred to as a Heywood case. The error variance was set to a low value of 0.001 in order to solve this problem. Consequently, the accountability variable accounted for 99.5% of the variance in trust, with the remaining 0.5% being explained by other factors (i.e., the R2 value for TRUST was 0.995). With an R2 of 0.579 for PART, the responsibility variable accounts for 57.9% of the variance in participation, with other factors accounting for 42.1% of the variance.

### Hypothesis Testing Results

**Table 1.5 Evaluation of Research Hypotheses**

Hypothesis	Effect	t-value	Conclusion
1	AKUN→TRUST	-0.641	Not significant
2	AKUN→PART	-2.283	Negative effect

Source: Data processing results

Congregational trust is not significantly impacted by accountability, according to test results conducted with LISREL 9.10. The second hypothesis, which claims that accountability influences congregation trust, is rejected, as shown by the t-value of -0.641. According to Král & Schnackenberg (2024), trust can be influenced by a wide range of other elements in addition to openness, including democracy, control, accountability, and service. The absence of a discernible impact of transparency on congregation trust is probably due to the fact that other aspects such as accountability, democracy, internal control, and service all require improvement. Furthermore, because their connection is built on trust, religious groups frequently have certain donors who do not ask for formal reports, as Kocaman et al. (2024) points out. Therefore, the congregation's trust in the mosque remains unaffected by increased transparency.

The results demonstrate that responsibility has a considerable effect on congregation engagement, but the effect is negative. This is supported by a t-value of -2.283, which shows that congregation involvement in mosque-organized events declines as mosque accountability rises. According to Kasri & Indriani (2022), there is extremely little public trust in the charity sector. The congregation is likely to be less willing to engage in events sponsored by the mosque if they have doubts about how the money are managed. The result of this mistrust is a lack of enthusiasm in taking part in the mosque's activities.

### Discussion

The findings of this study show that accountability does not significantly affect congregational trust, but it has a significant and negative impact on congregational participation. These results provide multiple perspectives that enrich our understanding of how the relationship between accountability and participation functions in religious organizations, particularly mosques, in practice.

Shariah Enterprise Theory (SET) Perspective. The Shariah Enterprise Theory (SET) emphasizes that in the context of religious-based organizations like mosques, Allah is the primary stakeholder, followed by humans and the environment as secondary stakeholders (Triyuwono, 2006). From this perspective, accountability is not merely a formal obligation to the congregation or the public but also a spiritual obligation to Allah. However, the results of this study show that implementing rigid accountability practices in religious organizations can lead to decreased congregational participation. This could be due to the perception that too much formality in mosque management reduces the emotional and spiritual connection that congregants have with the mosque. In the context of SET, this may indicate a failure to align formal accountability aspects with broader spiritual and community values. Accountability in mosques should focus not only on financial reports but also on transparency built upon trust and responsibility in accordance with Islamic teachings.

Prophetic Social Science Theory Perspective. Prophetic Social Science Theory, as proposed by Kuntowijoyo (1998), emphasizes the importance of translating religious principles into real-life practices. In the context of mosques, this means that accountability should not be implemented as mere formality but as an ethical responsibility that is understood and felt by the congregation. Excessive formality in accountability or overly technical financial management can create a disconnect between mosque administrators (takmir) and congregants. This disconnect in turn, affects participation negatively, as congregants may feel that the mosque resembles a formal organization rather than the spiritual and communal center they expect.

Relevance with Previous Studies. These findings align with the research of Kasri & Indriani (2022), which indicated that public trust in the charity sector is often low, particularly when there is uncertainty about how funds are managed. On the other hand, Sofyani et al. (2022) noted that accountability and transparency can increase public trust when applied properly. However, it is essential to note that accountability in the context of mosques must be integrated with broader social and spiritual values to be effective in boosting participation. Excessive focus on formal control may alienate congregants, who typically trust mosque administrators without requiring too many formal reports.

### **Implications**

These findings have several practical and theoretical implications for religious organizations and mosque management:

1. **Balancing Formal Accountability and Spiritual Values.** Mosque administrators need to understand that transparency and accountability are not just about detailed financial reports but also about building trust through actions that reflect religious values such as honesty, trustworthiness, and fairness. Emphasizing these values can help create an environment where congregants feel comfortable and engaged without feeling burdened by excessive formalities.
2. **Developing a Flexible Accountability System.** Given the negative impact of accountability on participation, mosques may consider developing a more flexible accountability system, where financial reporting is conducted but in a more open, personal, and participative approach. For example, mosque administrators can provide reports not only in a technical manner but also by explaining how each fund is used for activities that bring spiritual and social benefits to the congregation.
3. **More Inclusive Participation to increase participation.** Mosques need to involve congregants in the decision-making process regarding fund usage and program organization. A participative approach can include open discussions, consultations with congregants, and giving congregants opportunities to contribute not only financially but also through ideas, time, and skills. This will strengthen congregants' sense of ownership of the mosque and enhance their participation in mosque activities.
4. **Integrating Accountability with Religious Education.** Mosques can also develop religious education programs that actively link the concept of accountability with Islamic teachings so that congregants understand the importance of transparency not only as an organizational obligation but as a part of their religious practice. This way, congregants can view accountability positively and see it as supporting their spiritual goals rather than as an administrative burden.

### **Future Research Directions**

For future research, several directions can be explored further:

1. **Qualitative Studies to Understand Congregational Perceptions.** Conducting qualitative research to gain a deeper understanding of congregational perceptions of accountability and how these affect trust and participation. This can help explain the quantitative findings and provide richer insights.
2. **Exploring Other Factors Affecting Congregational Trust.** Future studies could also include additional variables such as democracy, internal control, and service quality in mosque

management to understand other factors that may have a more significant impact on congregational trust than formal accountability.

3. Comparing Social and Cultural Contexts. This research could be expanded by comparing different social and cultural contexts. For example, examining how accountability and participation work in mosques in regions with varying characteristics of congregants, in terms of economy, education, and culture, could provide broader perspectives on how accountability influences participation.

Thus, the findings of this study emphasize the importance of a more holistic approach to understanding accountability in religious organizations. Accountability should be seen not only as a formal obligation but also as a spiritual responsibility that must be implemented in a way that aligns with religious values and community needs.

## CONCLUSION

This study has revealed two key insights into the relationship between accountability, congregational trust, and participation in the management of mosques in East Java. First, accountability was found to have no significant effect on congregational trust. This suggests that congregants' confidence in mosque administrators is likely influenced by other factors, such as their personal experiences and the perceived spiritual integrity of the mosque, rather than formal accountability measures alone. Second, the study demonstrated that accountability has a significant, but negative, impact on congregational participation. This indicates that as accountability becomes more formalized, it may inadvertently distance congregants from active engagement in mosque activities.

The findings highlight the complexity of balancing transparency and trust in religious institutions, where spiritual and communal relationships play a critical role. Mosque administrators must carefully navigate the implementation of accountability systems, ensuring they align with both religious values and the expectations of the congregation.

Some of the limitations of this study include the fact that the investigation was carried out in an unusual setting. Nevertheless, this is not a serious concern because LISREL can evaluate non-normal data by completing specific requirements. One of the study variables has a negative error variance or Heywood case, which means that the error variance needs to be manually adjusted by the researcher. This is another constraint.

Although LISREL can analyze non-normal data, it is recommended for future study to use normally distributed data to see if variations in data normality have an impact on research findings. Another suggestion is to do away with Heywood cases and negative error variance; while there are ways to deal with these problems, the research findings would be improved in their absence. Future research could also explore additional factors that influence trust and participation, such as the quality of communication and the inclusiveness of decision-making processes.

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