
**PERCEPTION OF MOSQUE ACCOUNTABILITY: INSIGHTS FROM
JOGOKARIYAN MOSQUE**

Dessy Ekaviana
Universitas Negeri Semarang
ekaviana@mail.unnes.ac.id

ABSTRACT

Purpose: This study aims to explore the concept of accountability as understood by the leadership (*Takmir*) of Jogokariyan Mosque, focusing on how Islamic values shape their governance practices. **Methodology:** A qualitative approach was employed within an interpretive paradigm to uncover the nuanced perceptions of accountability among the mosque's leadership. Data were collected through in-depth interviews and observations to capture the deeper meanings behind their practices. **Findings:** The research identifies three core interpretations of accountability rooted in the concept of *amanah* (trustworthiness): (1) fulfilling responsibilities according to assigned duties, (2) transparently reporting on those responsibilities to the public, and (3) carrying out tasks with a strong personal commitment. The first interpretation emphasizes concrete actions through four stages: mapping, service delivery, empowerment, and guidance. The second highlights the importance of transparency in maintaining public trust, while the third underscores the social dynamics of accountability, focusing on authority, loyalty, and integrity. **Implications:** These findings provide valuable insights into how religious institutions can balance spiritual, social, and moral dimensions of accountability with contemporary governance challenges. The Jogokariyan Mosque leadership demonstrates how Islamic values can be integrated into governance, offering a model for value-driven management that fosters both spiritual growth and community development. **Originality:** This study presents a unique perspective on *amanah*-based accountability within religious institutions, particularly from an Islamic governance lens. By examining the case of Jogokariyan Mosque, the study contributes to broader discussions on accountability in non-profit and faith-based organizations, highlighting the potential for religious institutions to model transparent, ethical leadership in complex social contexts

Keyword: Accountability, Trustworthiness, Leadership, Religious Institutions, Community Development

INTRODUCTION

This study explores the concept of accountability from the perspective of the *Takmir* (leadership) of Jogokariyan Mosque. The Jogokariyan Mosque, located in Yogyakarta, Indonesia, was selected as the research site due to its notable success in implementing comprehensive accountability practices, which have garnered widespread legitimacy within the community. The mosque has not only become a vibrant center for social, educational, and religious activities, but also serves as a model for value-driven governance that integrates Islamic principles into daily operations. The term *takmir* in this context refers to the committee responsible for managing the mosque's programs, resources, and overall administration.

Accountability is a cornerstone of trust and legitimacy in both profit and non-profit organizations, including religious institutions. It is traditionally understood as the obligation to provide "accounts" for decisions, actions, and financial management. However, the concept of accountability is much broader, encompassing not only financial transparency but also social, cultural, and moral dimensions, particularly in religious settings. Religious institutions like mosques hold a significant position within Muslim communities, acting not only as places of worship but also as hubs for social services and community development. As Basri and Nabiha (2012) noted, mosques often manage significant human and financial resources, extending their responsibilities beyond ritual activities to include the welfare of the community they serve.

Over the past few decades, research on accountability in religious organizations has proliferated across various faith traditions. Studies on Christian organizations (Jacobs & Walker, 2004; Laughlin, 1990), Hindu and Buddhist institutions (Paranoan & Totanan, 2018; Jayasinghe & Soobaroyen, 2009), and Islamic organizations (Afifuddin & Siti-Nabiha, 2010; Yunanda, Shafii, & Tareq, 2016) have highlighted the diverse ways in which accountability is practiced and perceived. In Islamic contexts, mosques are central to the community's spiritual and social life, and their accountability practices are increasingly being scrutinized in both academic research and community expectations (Adil et al., 2013; Asrori et al., 2020; Hamdan et al., 2013).

Most research on mosque accountability has focused on financial transparency, often grounded in agency theory, which frames the relationship between the mosque's leadership (agents) and the community (principals) in terms of financial reporting and stewardship (Lasfita & Muslimin, 2020; Suprianto, 2018). This has led to the application of standardized financial frameworks, such as PSAK 45 or ISAK 35, to ensure that mosques adhere to non-profit financial reporting standards. However, this narrow focus on financial accountability overlooks the broader dimensions of responsibility, trust, and moral obligation that are central to Islamic teachings and the expectations of the community.

The conventional, functionalist approach to accountability, which views it primarily as financial reporting, reduces accountability to measurable, material outcomes (Kusumaningtias, 2018; Merriam & Tisdell, 2016). This perspective, while important, neglects the more profound, socially constructed meanings of accountability that are deeply rooted in the cultural and spiritual values of religious organizations. In mosques, accountability is not just about financial transparency but also about embodying *amanah* (trustworthiness), which involves fulfilling one's responsibilities with integrity, loyalty, and commitment to the community's well-being.

In contrast to the functionalist paradigm, this study adopts an interpretive approach, which posits that reality is socially constructed and shaped by collective meanings and interactions (Paranoan & Totanan, 2018; Djamhuri, 2011). From this perspective, accountability is understood not just as a set of financial practices but as a dynamic, contextually embedded concept that reflects the values, norms, and spiritual commitments of the community. By exploring the concept of *amanah*-based accountability in the leadership of Jogokariyan Mosque, this study aims to uncover a more holistic understanding of accountability—one that aligns with Islamic values and extends beyond financial transparency to include spiritual, social, and moral responsibilities.

This research contributes to the growing body of literature on accountability in religious organizations by offering a nuanced interpretation of mosque governance that integrates Islamic principles. The study's focus on the leadership of Jogokariyan Mosque provides a unique case study of how Islamic values, particularly the concept of *amanah*, are enacted in everyday governance practices. The findings of this study have the potential to inform broader discussions on accountability in non-profit and faith-based organizations, offering insights into

how religious institutions can balance spiritual, social, and moral dimensions of accountability while addressing the practical challenges of contemporary governance.

The remainder of this paper is structured as follows: Section 2 reviews the relevant literature on accountability in religious organizations, with a particular focus on Islamic contexts. Section 3 outlines the research methodology, including data collection and analysis methods. Section 4 presents the findings and analysis, while Section 5 offers concluding remarks and discusses the implications of the study for future research and practice.

Literature Review and Research Question

Accountability, in its simplest terms, refers to the obligation of individuals or organizations to explain and take responsibility for their actions (Sinclair, 1995). At its core, accountability is closely tied to the concept of transparency, which emphasizes openness, clarity, and honesty in decision-making and reporting processes. However, as Parker and Gould (1999) argue, accountability goes beyond mere transparency, extending into the realms of justice, ethics, and moral responsibility. Dubnick (1998) further supports this perspective, asserting that accountability is inherently linked to ethical behavior, where moral obligations often take precedence over self-interest. This underscores the idea that accountability is not merely a procedural or administrative duty, but also involves personal integrity and ethical reflection (Randa et al., 2011).

The origins of accountability can be traced back to ancient civilizations. Historical evidence suggests that principles of accountability were established as early as the time of King Hammurabi (circa 2000 BC), particularly in relationships between landowners and laborers. Gray and Jenkins (1993) concluded that accountability has evolved alongside the development of human civilization, becoming a fundamental principle in governance and management. In modern contexts, particularly in secular accounting, accountability is primarily understood through the lens of agency theory, which conceptualizes the relationship between principals (owners) and agents (managers) as one governed by contracts and financial incentives. This framework focuses on transactional mechanisms where accountability is limited to material and financial concerns, often driven by self-interest (Kusdewanti & Hatimah, 2016). While agency theory provides valuable insights into the dynamics of accountability in profit-oriented organizations, it does not fully capture the ethical and moral dimensions present in non-profit organizations, especially in religious institutions.

Islamic teachings offer a more comprehensive and holistic view of accountability, which diverges significantly from Western frameworks. In Islam, accountability is deeply rooted in the belief in the Day of Judgment, where every action and intention is subject to divine scrutiny. The concept of *amanah* (trust) is central to Islamic accountability, as reflected in the teachings of the Prophet Muhammad (Salle, 2015). *Amanah* represents the responsibility and trust bestowed by God upon humans, with the expectation that they will manage this trust with honesty, integrity, and in accordance with divine guidance (Triyuwono, 2000). This understanding of accountability in Islam extends beyond financial transparency and includes social, ethical, and spiritual dimensions, thus presenting a broader framework than is typically found in Western models of accountability (Kholmi, 2012).

The Qur'an provides clear guidance on this concept. In Surah Al-Baqarah (2:284), it is stated that God is the ultimate Giver of Trust and owns everything in the heavens and the earth. Human beings, as recipients of this divine trust, are accountable for all their actions, both visible and hidden. Additionally, the Qur'an outlines two primary human responsibilities: *abdullah* (servant of Allah) (Surah Az-Zariyat: 56) and *khalifatullah fil ardh* (vicegerent of Allah on earth) (Surah Al-Baqarah: 30; Surah Fatir: 39). As servants of Allah, humans are expected to worship Him and, as His vicegerents, they are tasked with managing the earth responsibly, guided by ethical principles and divine law (Mulawarman, 2009).

In the context of Islamic accounting, Lewis (2006) emphasizes that accountability is not only fundamental but is, in fact, the essence of Islamic teachings. Religion, as an institutionalized system, shapes moral norms and influences everyday behavior (Hanafi & Sobirin, 2009). When Islamic teachings are internalized, they guide an individual's actions toward fulfilling their responsibilities to God, fellow humans, and the environment (Natsir, 1999). Baydoun and Willett (2000) further assert that accountability to God inherently includes accountability to society, stressing the importance of fulfilling social obligations and the rights of others. Hence, the concept of *amanah* requires a cross-dimensional approach, encompassing responsibility to God, humanity, and nature. Unfortunately, as Walker (2002) notes, the focus of accountability in contemporary discourse has shifted primarily to financial reporting, often overlooking its spiritual and ethical aspects. Today, accountability is frequently reduced to the act of financial reporting for organizational stakeholders, thereby neglecting its broader, holistic meaning.

This narrowing of accountability to financial terms is also evident in studies of mosque accountability. Much of the existing research has concentrated on financial transparency and reporting, following standardized frameworks such as PSAK 45. For example, Mohamed et al. (2014) examined mosque funding management in Malaysia and identified significant weaknesses in internal financial controls. Their findings emphasized the importance of accurate financial recording systems to ensure accountability. Similarly, Sanusi et al. (2015) argued that proper financial documentation enhances the effectiveness of mosque administrators and increases accountability. Other studies (Amir & Nuhung, 2018; Julkarnain, 2018; Khairaturrahmi & Ibrahim, 2018; Rahayu, 2017; Sari et al., 2018) have also focused on the role of financial transparency in attracting donors (*muzaki*), reinforcing the idea that financial accountability is essential for maintaining trust and engagement within the community.

While financial accountability is undoubtedly important, this emphasis reflects a narrow interpretation of the broader concept of accountability, particularly in the context of religious institutions like mosques. Dubnick (1998) and Jayasinghe & Soobaroyen (2009) argue that accountability in non-profit organizations, including religious institutions, is often shaped by shared values and ethical principles. In the case of mosques, these values are inherently Islamic, yet much of the current research fails to explore the full scope of accountability from this perspective. The concept of *amanah*, which emphasizes accountability to God as well as social service and the mission to prosper the mosque, has not been fully examined in the existing literature. This represents a significant gap in understanding how accountability operates within Islamic institutions beyond financial mechanisms.

Given the lack of research addressing the multidimensional meaning of mosque accountability, this study seeks to answer the following research question: *"How do the Takmir of Jogokariyan Mosque perceive the meaning of mosque accountability, particularly in relation to Islamic values and practices?"*

RESEARCH METHODS

This study was conducted at the Jogokariyan Mosque, located at Jl. Jogokariyan No. 36, Mantrijeron, Yogyakarta. A qualitative approach was employed, which is well-suited for achieving the study's objectives. Qualitative research aims to explore and understand complex social phenomena in their natural settings, emphasizing in-depth communication between the researcher and participants (Moleong, 2018). Creswell (2014) defines qualitative research as an inquiry process aimed at understanding human problems and social phenomena through holistic examination, relying on the subjective perspectives of participants. This method seeks to create a comprehensive picture of the phenomenon under study by utilizing detailed narratives, direct interactions, and observations to generate insights from natural contexts. Qualitative data consist of descriptive accounts, expressed through written or spoken words and observed behaviors (Kamayanti, 2016).

In alignment with the interpretive paradigm adopted for this research, the focus is on exploring the meaning of mosque accountability as perceived by the *takmir* (mosque management committee). Djamhuri (2011) notes that the interpretive paradigm is based on the belief that individuals are social beings who symbolically construct and maintain their realities. Therefore, reality is viewed as socially constructed and shaped through human interaction and symbolic communication. This paradigm emphasizes understanding or interpreting individual perceptions of symbols and meanings, distinguishing it from a positivist paradigm, which aims to explain or predict phenomena (Kamayanti, 2016; Maali & Jaara, 2014; Boland, 1993). The interpretive approach prioritizes depth of understanding over generalization, assessing the quality of a theory based on its ability to provide meaningful interpretations rather than its predictive power.

Data Collection

To capture the perceptions and practices of accountability among the *takmir* of the Jogokariyan Mosque, data were collected using multiple techniques, including interviews, observations, and document analysis:

1. Interviews: The primary method of data collection was semi-structured interviews with four key members of the *takmir* (see Table 1). The interviews were conducted informally to encourage open communication and avoid the formality of structured interrogation, allowing respondents to share their perspectives naturally. The interviews followed a flexible format, with general questions that were expanded upon based on the respondents' answers. This approach enabled the researcher to explore the respondents' experiences and viewpoints in depth, with new questions emerging during the interview process (Azungah, 2018; Moleong, 2018).

Tabel 1. Summary of Informants

Name of Informant	Position
Mr. Jazir	Dewan Syuro (Supervisor)
Mr. Rizki	Treasurer coordinator
Mr. Tejo	Coordinator of IKS (Sakinah Family Bonds)
Mr. Galih	Coordinator of Mosque Training and Development Bureau

2. Observation: The researcher conducted direct observations over two months (February - March 2020) to gain firsthand insight into the *takmir*'s accountability practices. The observations allowed the researcher to witness the daily operations and various activities undertaken by the *takmir*, providing a deeper understanding of how accountability is enacted in practice. This immersive approach enriched the research findings by complementing the interview data with observed behaviors and processes.
3. Documentation Study: A review of the financial reports of the Jogokariyan Mosque was conducted as part of the document analysis. This helped to validate the financial accountability mechanisms in place and provided concrete evidence of the mosque's management practices. The researcher actively engaged with the financial records to assess how they align with the *takmir*'s stated accountability objectives.

Throughout the research process, the researcher maintained active communication with the informants, fostering a natural and ongoing dialogue. This approach helped to create an environment where the informants could share their experiences without feeling as though they were part of a formal research inquiry.

Data Analysis

Data analysis was conducted using the data reduction method proposed by Miles and Huberman (1994). As noted by Sugiyono (2009), data reduction involves selecting, simplifying,

and transforming raw data collected during fieldwork, such as interviews and observations. This process includes coding the data, identifying patterns, eliminating irrelevant information, and summarizing key themes. By systematically organizing the data, the reduction process highlights the most significant findings related to the research question.

Following data reduction, the next step was data presentation, wherein the organized information was displayed in a structured format to facilitate drawing conclusions. Presenting the data clearly enabled comprehensive analysis of the findings and helped discern patterns and themes related to mosque accountability, as perceived by the *takmir*. Perks (1993) outlines several essential elements of accountability: Who should be accountable? To whom is accountability owed? How should accountability be fulfilled? And for what purpose? These considerations provided a framework for exploring the meaning of accountability at the Jogokariyan Mosque in this study.

Finally, the conclusion-drawing and verification process involved synthesizing the findings to answer the research question. Conclusions were based on the data analysis, with continuous verification to ensure the interpretations accurately reflected the respondents' perspectives. The results were then analyzed in depth to uncover the meaning of mosque accountability as understood by the *takmir* of the Jogokariyan Mosque.

RESULTS AND DISCUSSION

In managing the Jogokariyan Mosque, the *takmir* are the main figures responsible for demonstrating accountability. The findings reveal that the *takmir* perceive themselves as "employees of Allah," tasked with the mission of making the mosque a vibrant and welcoming place by inviting and honoring "God's guests"—a term referring to the community members who engage with the mosque. This perception carries the implication that the *takmir* are accountable not only to the mosque's attendees but ultimately to Allah, the source of their responsibility and trust (*amanah*).

The concept of inviting "God's guests" extends beyond merely serving those who already attend the mosque; it also encompasses a responsibility towards individuals who have not yet engaged with the mosque's activities. This reflects the *takmir's* commitment to *da'wah* (Islamic outreach) as a core aspect of their accountability, emphasizing that their obligations are not confined to the congregation but include reaching out to all individuals within the mosque's designated *da'wah* territory.

The territorial responsibility for *da'wah* specifically includes the entire Jogokariyan Village, Yogyakarta, where the mosque is located. The name "Jogokariyan Mosque" was chosen in line with the tradition of the Prophet Muhammad (SAW), who named mosques based on the location where they were established, such as the Quba Mosque and the Bani Salamah Mosque. This practice helps establish clear territorial boundaries and signifies the scope of the mosque's accountability for the community's spiritual and social welfare.

Jogokariyan Mosque's area of responsibility encompasses the whole Jogokariyan Village, which includes four *Rukun Warga* (RW), 18 *Rukun Tetangga* (RT), 870 households, and approximately 2,860 *mukallaf*—Muslims who are obligated to fulfill religious duties. The *takmir* actively strive to engage both regular congregants and members of the general public who have not yet connected with the mosque, thereby fulfilling their *amanah* through comprehensive community outreach and service.

The study identifies three main interpretations of accountability as understood by the leadership of Jogokariyan Mosque, rooted in the concept of *amanah* (trustworthiness): (1) fulfilling responsibilities according to assigned duties, (2) transparently reporting responsibilities to the public, and (3) carrying out tasks with strong personal commitment. Each interpretation reveals different dimensions of how accountability is conceptualized and

practiced, offering insights into how Islamic values are integrated into the governance of the mosque.

Fulfilling Responsibilities According to Assigned Duties

The takmir of Jogokariyan Mosque interprets accountability as the complete fulfillment of responsibilities according to one's role. Mr. Rizki, the treasurer coordinator, explains this concept by stating:

“(Accountability is) putting something in its position and completing the mandate completely... It all depends on the task. Always improving service is a responsible way. So we should not be complacent with the current conditions. The way we are responsible for our duties is by improving the services we provide.”

This perspective emphasizes the importance of continuous improvement and serving the community diligently. To embody this understanding of accountability, the takmir has implemented a structured approach consisting of four stages: mapping, service, empowerment, and guidance. Each stage is designed to ensure that their responsibilities are not only fulfilled but are aligned with the community's needs and the principles of Islamic governance.

1. Mapping Stage: Establishing a Foundation for Accountability

In this foundational stage, the takmir seeks to gain legitimacy and a thorough understanding of their da'wah responsibilities, which encompass the mosque's outreach area and the community's specific conditions. Accountability practices during this stage include acquiring social authority through democratic takmir elections, maintaining a comprehensive congregational database by conducting a census, and gathering data directly by visiting households. Additionally, they establish clear territorial boundaries by naming the mosque after the local village (Jogokariyan), which reinforces the mosque's area of responsibility. The development of a Jogokariyan Da'wah Map helps to identify the aspirations and current conditions of the congregation. These activities, including regular interactions with village officials and informal discussions at the mosque's angkringan (food stall), create a solid foundation for accountability practices at the subsequent stages.

The *takmir's* emphasis on mapping demonstrates a proactive approach to understanding and addressing the needs of the community. By systematically collecting data through household visits, conducting a congregational census, and developing a *da'wah* map, the *takmir* establishes a clear territorial boundary and gains legitimacy in the eyes of the community. This stage is critical in setting the foundation for accountability, as it allows the *takmir* to identify specific needs and expectations within the mosque's outreach area.

The mapping stage goes beyond mere data collection; it symbolizes the *takmir's* commitment to transparency and inclusivity. By engaging with the community in a democratic manner, the mosque fosters a sense of shared responsibility and trust. This aligns with the principles of Islamic governance, where leaders are expected to be attuned to the needs of those they serve. The emphasis on mapping also reflects an adaptive strategy, where accountability is not seen as static, but rather as evolving in response to the changing dynamics of the community.

2. Service Stage: Accountability through Meeting Diverse Needs

The takmir practices accountability through the provision of services that address the physical, psychological, and spiritual needs of the congregation. These include ensuring quality facilities, such as premium mosque carpets, high-quality sound systems, and competent imams and muezzins. They also cater to pilgrims with special needs by providing prayer chairs, accessible ramps, and other accommodations for the elderly and disabled. To support ritual worship (*maliyah*), various donation boxes are available for different causes, and a *baitul mal* (community treasury) has been established. Moreover, social security measures include the provision of basic necessities, educational assistance, free healthcare services, and debt relief

for those in financial distress. The *takmir* ensures a welcoming environment by keeping the mosque open 24 hours a day and maintaining clean facilities. They also provide food and drink, and compensate for any personal belongings lost within the mosque, aiming to make all visitors feel safe and cared for.

The provision of services at Jogokariyan Mosque reflects a comprehensive approach to accountability that extends beyond traditional religious duties. The *takmir* addresses the physical, psychological, and spiritual needs of the community, recognizing that true accountability encompasses a holistic care for congregants. This is evident in their efforts to ensure high-quality facilities, accommodate special needs, and fulfill *maliyah* (financial acts of worship) obligations.

The focus on maintaining a welcoming and safe environment, providing social security, and catering to ritual needs illustrates a commitment to the well-being of the community. This approach aligns with the Islamic principle that leaders should facilitate the fulfillment of worship and ensure a dignified life for all members of the community. The service-oriented practices not only meet the immediate needs of congregants but also strengthen the mosque's role as a community hub that integrates spiritual and social functions.

3. Empowerment Stage: Fostering Economic and Social Independence

The empowerment stage focuses on enhancing the economic and non-economic well-being of the community. This is achieved by supporting local businesses, accommodating community interests, and nurturing the congregation's potential. The *takmir* implements various initiatives, such as involving community members in mosque management through an extensive organizational structure, establishing separate committees for specific religious activities, and forming groups based on shared interests, like cycling clubs and football teams.

Economic independence is promoted by providing capital assistance, creating markets for local products through events like the Ramadhan Afternoon Market and Sunday Morning Market, and offering training in entrepreneurial skills. Additionally, community members are involved in mosque activities, such as preparing meals for events, which fosters a sense of ownership and develops their skills further.

The *takmir's* practices in the empowerment stage reflect a forward-thinking approach to accountability, where the mosque goes beyond spiritual guidance to actively contribute to the economic and social development of the community. By supporting local businesses, providing capital assistance, and offering training in entrepreneurial skills, the mosque fosters economic independence among congregants. This is significant in a religious context, as it demonstrates that accountability involves not only spiritual obligations but also practical measures to improve the quality of life.

Empowering the community aligns with the Islamic concept of *maslahah* (public interest), which emphasizes the importance of actions that promote the welfare of the people. The mosque's efforts to accommodate various community interests and potentials through recreational and social activities also serve to foster a sense of belonging and engagement. These initiatives highlight the mosque's role as a center for not only worship but also community development, making accountability a multi-faceted commitment that spans various aspects of life.

4. Guidance Stage: Ensuring Sustainable Spiritual Growth

The final step in demonstrating accountability is providing continuous guidance that sustains the congregation's faith and enthusiasm for worship from childhood through old age. This is achieved through a well-structured regeneration program tailored to different age groups, including the Jogokariyan Mosque Children Association (HAMAS), Jogokariyan Mosque Youth (RMJ), Jogokariyan Mosque Youth Alumni Family (KURMA), Young Ummi Masjid Jogokariyan (UMMIDA), and the Sakinah Family Bonds (IKS). Each group serves to nurture and maintain a connection to the mosque throughout the various stages of life.

The guidance stage focuses on nurturing the faith and religious enthusiasm of congregants throughout their lives. The establishment of structured programs for different age groups demonstrates a commitment to long-term spiritual development. This stage of accountability ensures that the mosque remains a relevant and supportive institution for its members from childhood to old age.

The systematic approach to religious guidance, through organizations like HAMAS and UMMIDA, serves to create a continuous chain of regeneration, ensuring that the community's spiritual needs are met at every stage of life. This practice aligns with the Islamic duty of *tarbiyah* (education and nurturing), which emphasizes the role of religious institutions in shaping moral character and spiritual growth. By providing a structured framework for spiritual development, the *takmir* demonstrates that accountability involves not only administrative and financial aspects but also the cultivation of the community's spiritual life.

This finding highlights a proactive form of accountability where the leadership goes beyond merely fulfilling expected duties; they actively engage in continuous improvement and community empowerment. The stages reflect an adaptive approach, addressing not only immediate needs but also long-term development goals. The emphasis on mapping and empowerment shows a commitment to aligning services with the evolving needs of the community, making accountability a dynamic rather than a static process. This suggests that accountability within a religious institution like a mosque can extend beyond conventional administrative responsibilities to embrace holistic community stewardship grounded in Islamic teachings.

Transparency in Reporting Responsibilities

According to the *takmir* of Jogokariyan Mosque, another important aspect of accountability is reporting on the tasks that have been carried out. For the *takmir*, reporting to the public is a crucial part of their duty because they hold a mandate from the community. As Mr. Rizki explains: *"Responsibility is not only about completing tasks, but also relates to credibility. Credibility is not only built on professionalism. People who are honest and trustworthy cannot be said to be accurate if they are not able to report properly. Conversely, a person who is able to report well but likes to lie, of course, also cannot be said to be credible."*

To ensure transparency, the Jogokariyan Mosque produces three types of written reports on its activities: (1) the *An Nahr* Bulletin, which provides a special report on *qurbani* activities; (2) the *Al Hajj* Bulletin, which covers the mosque's *hajj* pilgrimage-related activities; and (3) the Eid Al-Fitr Bulletin, which offers a comprehensive annual report on mosque activities, including financial statements. These bulletins are distributed to all residents of Jogokariyan during the *syawalan* event on Eid al-Fitr, when the mosque gathers the community to share door prizes, give awards, and present an annual report on the mosque's activities. This occasion also provides a platform for the community to give feedback on the *takmir*'s performance over the past year.

Mr. Galih further elaborates on this practice: *"We have to report the things mandated. Usually, mosque administrators ask for donations by visiting residents' houses, but the financial reports are only posted at the mosque. To simplify the process, we also prepare facilities for donors who want to contribute, such as infaq boxes designated for specific purposes. Additionally, we compile the financial report in the Eid bulletin, reproducing up to 2,500 copies and distributing them to 1,000 households in Jogokariyan Village. This way, all residents receive the mosque's financial report, even if they don't attend the mosque regularly. Every year, we hold a grand syawalan tradition on the first day of Shawwal, right after the Eid prayer. Residents return to their homes after the prayer, and by 8 a.m., they gather again at the mosque. This event also welcomes those who have migrated, allowing them to stay connected with the mosque's activities through the Eid al-Fitr Bulletin."*

To ensure thorough dissemination, the *takmir* usually prints around 3,000 copies of the Eid al-Fitr Bulletin, making sure that every household in Jogokariyan Village receives one. The *syawalan* event serves as an ideal moment to distribute the bulletin, as it brings together the entire community, including residents who have migrated. Through this approach, the *takmir* aims to challenge the conventional stereotype where mosque financial reports are merely posted on bulletin boards with minimal information.

In addition to the bulletins, the *takmir* demonstrates accountability in managing funds by providing receipts and reporting directly to donors. The reports are not limited to formal financial statements but also include documentation, such as photographs, that show how the funds have been used to support mosque activities. However, the *takmir* acknowledges the challenge of providing written reports to all donors. Interestingly, as observed by researchers, most donors do not expect formal written reports because their contributions are driven by sincerity and a desire to seek Allah's pleasure.

This finding underscores the role of transparency as a mechanism for fostering trust and legitimacy. In a context where religious institutions often face scrutiny over their management practices, the commitment to transparent reporting represents a significant effort to meet both community expectations and religious obligations. The mosque's approach suggests that transparency is not merely a procedural requirement but a value-driven practice aimed at reinforcing the social contract between the mosque and its stakeholders. This transparency serves as a bridge between the institution's moral obligations and the community's expectations, thereby enhancing the mosque's credibility and strengthening its role as a trusted community leader.

Personal Commitment to Carrying Out Tasks

The last meaning of accountability revealed from the *takmir* of the Jogokariyan Mosque is to carry out tasks with feeling. This is as explained by Mr. Tejo: *"Ideally, the reporting is aimed at residents. We do this every year and cannot be done every time because it requires a lot of energy. In addition, there is some information that is unethical if it is known by the wider community. Such as giving compensation with different amounts according to the condition of the recipient. In this case, there is a 'feeling'. We are worried that things like that will create different perceptions if it has to be published to the public."*

The meaning behind the word 'feeling' in the above statement indicates that the *takmir*'s accountability aligns with social conditions. Although the programs carried out by the *takmir* are based on the Al-Qur'an and Hadith, they understand that the community's knowledge and understanding of religious teachings vary. Therefore, to maintain public trust, *takmir* integrates authority, loyalty, and integrity into their accountability practices. Authority, as perceived by *takmir*, relates to scientific authority, ensuring that every practice is justified by Islamic sources like the Al-Qur'an and Sunnah.

Mr. Jazir, a supervisor at the Jogokariyan Mosque, emphasizes this authority: *"We provide food and drinks at the mosque because this is in accordance with QS. Quraysh verse 4, which speaks of two duties of managing the house of Allah. 'Alladzii ath'amahum min juu'in wa amanahum min khauf'. First, no one should feel hungry in the mosque. Therefore, the mosque must always provide food and drink. If a starving person stops by, the management must guarantee they can eat. Second, wa amanahum min khauf, or protecting people from fear, which means ensuring security. For this reason, we guarantee compensation for any belongings lost at the mosque."*

This statement highlights the importance of authority in accountability practices. Without authority, resistance from the community can hinder the mosque's efforts. Hence, every program disseminated to the public is first evaluated for its alignment with sharia.

In addition to authority, takmir places high value on loyalty, demonstrated by personal examples of sacrifice. Takmir often initiates programs like compensating for lost items or providing meals, initially funding these activities from their own personal finances. This practice reinforces the public's trust, ultimately leading to mosque funds being used for these purposes as the community's confidence grows.

Integrity is also paramount. As Mr. Jazir explains: "People will not trust us without integrity. For instance, if we run a scholarship program, but only board members' children benefit, it damages trust. The Prophet himself forbade his descendants from receiving zakat and charity, to avoid the perception of benefiting from leadership roles."

To safeguard this integrity, takmir avoids misappropriating funds and ensures their management is free from political influence, echoing concerns over corruption, collusion, and nepotism in some mosques in Indonesia (Ashab, 2020; Faizal, 2018; Firmansyah, 2020).

Thus, the accountability at Jogokariyan Mosque encompasses not just financial transparency, but also the social responsibility of ensuring that programs are appropriate to the recipients' conditions. This shows that the mosque's accountability is rooted in religious duty rather than a transactional relationship typical of agency theory, making it a mandate from God rather than a mere financial obligation.

This finding emphasizes that for the leadership, accountability is intertwined with spirituality and ethics, extending beyond formal obligations to embody a deeper personal commitment. This understanding aligns with the Islamic view that actions should be performed with *niyyah* (intent) and sincerity as forms of devotion. It suggests that, in the context of the mosque, accountability includes fulfilling moral and spiritual duties, which enhances the quality of service to the community. This personal commitment can be seen as a driving force that sustains the mosque's programs and strengthens the bond between the leaders and the community members, thereby reinforcing the social and spiritual mission of the mosque.

CONCLUSION

This study explores the concept of accountability from the perspective of the leadership of Jogokariyan Mosque, revealing a multi-dimensional approach rooted in Islamic values, particularly the concept of *amanah* (trustworthiness). The findings highlight three main interpretations of accountability: fulfilling responsibilities according to assigned duties, ensuring transparency in reporting, and demonstrating a strong personal commitment in carrying out tasks. These interpretations reflect a comprehensive understanding of accountability that goes beyond financial reporting to encompass spiritual, social, and moral dimensions.

The proactive approach to fulfilling responsibilities indicates that accountability is viewed as an evolving process, adapting to the community's changing needs and focusing on long-term development. The commitment to transparency serves as a mechanism to build and maintain public trust, positioning the mosque as a credible and ethical institution. Furthermore, the personal dedication of the mosque leadership demonstrates how accountability can be deeply integrated with spirituality, viewing responsibilities as acts of worship and service.

This study contributes to the broader discourse on accountability in religious and non-profit organizations by offering a value-driven model that can inform governance practices in other faith-based institutions. The findings suggest that embracing a holistic approach to accountability can enhance the legitimacy, effectiveness, and sustainability of religious institutions while addressing contemporary governance challenges.

However, the study is limited by its focus on a single case. Future research should expand on this by exploring different religious settings or employing quantitative methods to

examine the impact of such value-driven accountability on organizational outcomes. Nonetheless, this study provides valuable insights into how religious values, particularly within an Islamic context, can be integrated into modern governance practices, offering a path towards ethical and holistic community development.

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