

A GLANCE AT EXPLORATION ON EXISTING PRACTICES OF MOSQUE AUDIT IN MALAYSIA

Kamariah Ali ^{1*}
Sharifah Norhafiza Syed Ibrahim²
Mohd Ariff Mustafa³

¹ Universiti Teknologi MARA,

Email: 2022617756@isiswa.uitm.edu.my

*Corresponding author

² Universiti Teknologi MARA

Email: snorhafiza@uitm.edu.my

³ Universiti Teknologi MARA

Email: mohdariffmustafa@uitm.edu.my

Article history

Received date : 11-6-2023

Revised date : 12-6-2023

Accepted date : 25-7-2023

Published date : 15-8-2023

To cite this document:

Ali, K., Syed Ibrahim, S. N., & Mustafa, M. A. (2023). A glance at exploration on existing practices of mosque audit in Malaysia. *Journal of Islamic, Social, Economics and Development (JISED)*, 8 (55), 182 – 192.

Abstract: *Today, a mosque not only serves as a place for worship but also as a multipurpose building that may be used for other things like education center, economic hub, Muslim community center, one-stop center for travelers, and shelter for the destitute and those in need. Due to the expanding activities of a mosque, it is important for the Muslim house of worship to be properly governed and supervised by the Islamic authorities. A mosque audit is deemed necessary as a check and balance mechanism to ensure a mosque is managed within the confines of Islamic laws and regulations. This paper aims to explore current practices of Malaysian Islamic authorities in auditing mosques in Malacca and discover the obstacles and challenges in mosque audit. Data for this study were gathered using qualitative method of inquiry. A semi-structured interview was conducted with the audit personnel from the Internal Audit Department of Melaka Islamic Religious Council (MIRC). Findings of the study reveal that a mosque audit was only initiated after the MIRC received complaints from members of the public because the department lacked the resources necessary to regularly audit mosques. Since the mosque audit is still in its infancy, findings from this study are beneficial to MIRC in its efforts to establish better mosque audit mechanisms.*

Keywords: *Audit, Mosque, Interview, Internal Audit.*

Introduction

Each Muslim society has a responsibility to govern the mosque. The members of the mosque committee (MCM) are not the only ones who have the obligation though the MCM has been chosen to oversee the mosque on behalf of Muslim society. It is mentioned in the Quran that, “*The mosques of Allah shall be maintained only by those who believe in Allah and the Last Day*” (Quran 9:18). This serves as a useful reminder for those in charge of places of worship. Mosque committee teams and officials who are responsible for managing and maintaining mosques should be selected among the devout and have been instilled with the traits of Taqwa, or God consciousness. This is to ensure that those who have been chosen as stewards or representatives of Allah (SWT)'s home to always uphold the sanctity of Islam (Rahman et al., 2021).

According to recent studies (Bonetti, Magnan & Parbonetti, 2016; Sanusi, Johari, Said & Iskandar, 2015; Yatim et al., 2011), integrity is important in financial reporting for any organization. Bonetti et al. (2016) and Sanusi et al. (2015) assert that every entity with trustees and stakeholders has a right to accurate, fair, and understandable financial information. However, integrity has been in jeopardy despite legal protection (Bonsall et al., 2017; Sunder, 2016). As underscored by Wang et al. (2017) and Carcello & Nagy (2004), there appears to be gaps in the current legal protection appears for scandals and poor management.

This study was carried out to address mosque management-related issues which have recently been debated such as internal control, accountability, mosque fund mismanagement, a lack of mosque governance, and a lack of skills and expertise among mosque committee members. If these issues were not addressed seriously, they might ruin the honorable reputation of the mosque. This paper aims to investigate the Malaysian Islamic authorities' current auditing practices in Malacca and to identify the obstacles and challenges encountered during mosque audit. Findings of the study are important to a group of stakeholders that includes standard-setters, policy makers, regulators, MCM, fund contributors or providers and researchers.

In Malaysia, mosques can probably be categorized into state mosques, district, and qaryah mosques. The more compact form of mosque is known as surau. Malaysia currently has 6,850 mosques and 18,360 surau compared to 6,464 of mosques and 17,564 surau last year. The figures have increased by 5.97% and 4.53%, respectively (JAKIM, 2022). Consequently, it is more challenging for Muslim communities to manage the increasing number of mosques.

Previous research on mosques has focused mostly on topics like mosque fund managements, internal controls, committee members, and accountability problems leaving mosque audit under-researched. Thus, it motivates the researchers to carry out this research since the researchers believed that sustainability of mosque as a revered and eminent location for Muslims needed to be preserved with a thorough and accurate audit framework for a check and balance mechanism. If an audit mechanism was in place, it would help mosques manage and resolve their current issues.

In general, auditing is a methodical process of collecting and assessing organizations' financial reports or statements to evaluate how closely they adhere to the specified standards. The results are then communicated to interested parties like stakeholders and shareholders. An independent expert must examine and validate the financial statements as part of the audit to express a judgement on the veracity of the information included therein. The purpose of an audit is to give users knowledge about the fundamentals of accounting, how financial statements are

prepared and presented, and how the company's financial performance and position are represented (Petraşcu, 2010).

Legal requirement for Non-Profit Organizations

In Malaysia, there are two main regulatory agencies where nonprofit organizations can register; The Registry of Societies (ROS) and the Companies Commission of Malaysia (CCM). While non-profit organizations established under ROS are governed by the Societies Act 1966, non-profit organizations registered under CCM are incorporated under the Companies Act 1965. The non-profit organizations registered under CCM must comply with the Malaysian Financial Reporting Standards (MFRS) issued by the Malaysian Accounting Standard Board (MASB) and have their financial statements audited, just like the rest of private businesses in the country.

Organizations that registered under ROS are merely urged to prepare their financial statements in accordance with the Malaysian accepted accounting standards; audits are not a requirement. However, these organizations are urged to voluntarily have their financial statements audited. In addition, organizations must submit their annual returns (Form 9) along with the Statement of Receipt and Payments and Balance Sheet of the most recent fiscal year within sixty days of the annual general meeting, as required by Section 14(d) of the Societies Act 1966 (Act 335) and Regulations Act 1984. However, it is not necessary to produce a cash flow statement, a summary of changes to the general fund, notes on major accounting policies, or other supplementary statements (Roslan et al., 2017).

Legal requirement for Malaysian Mosques

The Federal Constitution (FC) provides that all matters related to Islamic law fall under List II of the 9th Schedule of the Constitution and the respective states have the power to legislate laws relating to those matters. This power is stated in article 74 (2) of the FC which provides to the effect that without prejudice to any power to make laws conferred on it by any other Article the legislature of a State may make laws with respect to any of the matters enumerated in the State List or the Concurrent List' (Miskam & Jamaluddin, 2014).

Therefore, any issues relating to Islamic law, including those involving the mosque, will fall under the purview of state law. There are fourteen (14) states in Malaysia, including the Federal Territory, Sabah, Sarawak, Negeri Sembilan, Pahang, Perak, Selangor, Perlis, Kedah, Johor, Kelantan, Terengganu, Malacca, and Penang. While others are in West Malaysia, the final two are in East Malaysia (Sulaiman, 2007). Even though Malaysia has fourteen (14) different enactments governing the establishment and administration of mosque in the fourteen (14) states, the provisions are quite similar to each other without any obvious differences (Miskam & Jamaluddin, 2014).

Accountability and Audit

In Islam, transparency and truthful disclosure are requirements for accountability. Accountability is first to Allah (SWT) as highlighted by Abu-Tapanjeh (2009, p. 563). The cornerstone of Islamic accountability is the idea that people are given access to all resources based on trust. According to the principle, stakeholders or users should have unfettered access to genuine disclosure of financial facts and correct information. Islam encourages fair and just financial transactions for all parties concerned, placing stress on the need to record all transactions while keeping in mind that Allah (SWT) is the ultimate source of accountability. Muslims hold the view that everything they do, whether good or bad, is chronicled, kept, and answerable to Allah.

This concept of accountability also applies to the business world, where both management and capital suppliers are responsible for their activities, whether they are taken inside or outside of their companies (Yasmin & Haniffa, 2017). From an Islamic perspective, Muslims are held responsible for their interactions and dealings with society. As a result, they are bound by Syariah, or Islamic law, which permeates every aspect of their everyday activities. This encompasses their daily routines in their personal or professional lives, religious beliefs, manners and morals, as well as their business dealings and practices (Mohamed et al., 2014). The stress on accountability is stated in various verses of the Holy Qur'an, including:

Allah will not call you to account for that which is unintentional in your oaths, but He will call you to account for that which your hearts have earned, and Allah is Oft Forgiving, Most for bearing

(Al-Baqarah: 225).

To Allah belongs all that is in the heavens and all that is on the earth, and whether you disclose what is in your own selves or conceal it, Allah will call you to account for it. Then He forgives whom he wills and punishes whom He wills. And Allah is able to do all things

(Al-Baqarah: 284).

The verses above are not only about personal accountability, but they also apply to organizations. Muslims must ensure that their acts in the world are in accordance with the Islamic principles, in accordance with the Islamic ontology of a dual worldview, this world and the hereafter (Basri et al., 2016).

NPOs, particularly those with a religious focus, have long played important roles in society. However, abuse of power through inadequate management techniques and financial fraud have called into question the administration and accountability of these organizations (Afifuddin & Siti Nabiha, 2010). Tamkin Borhan et al. (2011) assert a mosque should be led by a chairman, secretary, and treasurer, and the specifics of their responsibilities should be made open and available to stakeholders in order to ensure excellent governance. Based on earlier studies, mosques engaged in questionable financial management practices, such as donation abuse (Mohamed et al., 2014; Said et al., 2013). The improper administration of financial resources may have been caused by a number of factors, including the absence of internal control systems. Sanusi et al. (2015) contend that the effectiveness of financial management practices is ensured by an internal control system. Therefore, sustaining the reputation and credibility of mosque committees depends on having a well organized financial system, which includes having a comprehensive income and expenditure statement, clean receipt and payment vouchers, as well as a sensible financial balance (Abdullah & Aini, 2017).

Mosques are places of worship for Muslims that are supported by donations or acts of charity from the Muslim community. The Registrar of Society (ROS) is responsible for registering and overseeing all organizations in Malaysia. However, State Islamic Departments and the State Islamic Councils are both in charge of overseeing mosques (Sarif et al., 2015). According to Malaysia's Syariah Judiciary Department (2016), state laws, acts, and ordinances govern how mosques and other Islamic institutions are legally run in Malaysia.

Today, mosques have become more than just places of worship to Allah (SWT). Al Bakri (2015), as cited by Sadiq et al., (2020), claim that throughout the history of Islam, mosques

have served as institutions for governance, education, communication, baiah ceremony events, judgement, jihad training, treatment during war, social interaction, travelers one-stop centers, the poor and faqir who seek shelter, and people to worship to obtain the mardhatillah. Similar to this, other researchers concur and support the idea that mosques should serve not just as houses of worship, but also as significant hubs of local communities (Siti Rokyah Md Zain et al., 2020; Akhtar Baharuddin & Fadilah Bahari, 2020; Sanusi et al., 2015; Omar, 2016).

The researchers' focus, however, has been drawn to a number of difficulties relating to the mosque and its management, including mosque administration and management, mosque money management, accounting practices and awareness among mosque committee members, accountability issues, and internal control issues. Prior studies on accounting practices among Islamic Religious Institutions (IRI) have been dominated by Waqf institutions (Abdul-Rahman & Goddard, 2003; Hamdan, Mohd Ramli, Jalil, & Haris, 2013; Ihsan & Adnan, 2011; Ihsan & Ibrahim, 2007; Sulaiman, Mohd Akhyar Adnan, Putri Nor Suad, & Nor, 2009; Masruki & Shafii, 2013), but little is known about mosques themselves and auditing for mosques.

In order to empower and sustain the mosque as a prestige place, especially to serve as multifunctions in this contemporary era, the mosque needs to be governed by appropriate and acceptable audit standards. To date, the audit for mosque research is still under explored. In their study, Shaharuddin & Sulaiman (2015) observed that the MCM employed a variety of accounting formats, and surprisingly some of them were still uncertain of how to prepare accounts for the mosques. Even though every mosque has a financial appraiser that is appointed by the MCM, who is tasked with reviewing the mosque financial statements, many mosques in Terengganu did not have their financial statements audited due to lack of enforcement by the authorities. Said et al.'s, (2013) study echoes the findings that there seems to be a dearth of literature on governance and performance concerns relevant to religious- based organizations, including mosques, which lends more credence to this.

AS opposed to profit-making organizations, there is currently no mandatory standard or law requiring non-profit organizations to do audits. However, if the benefits of performing the audit itself surpass the NPO's operating cost, it will be taken into consideration. Audit process itself is a way to ensure that every step of an organization's operations are documented and reported it should be. It does not just look at the financial aspects only; it also takes into account administrative, management, internal control, and the operation of the organization as a whole. There are currently gaps in the management of mosques, and these drawbacks lead to several issues that are still being resolved. This research could help local authorities in Malaysia, such as the State Islamic Religious Council (SIRC), understand how crucial it is to take necessary steps to create a framework for auditing mosques according for shariah compliance. The lack of audit standards for mosques raises concerns about management's accountability and transparency since there are no rules or requirements to follow.

This paper aims to investigate the current practices of Malaysian Islamic authorities to audit mosques in Malacca and to identify the obstacles and challenges in mosque audit. Findings of the study are important to a collection of stakeholders that includes standard-setters, policy makers, regulators, MCM, and researchers. In order to provide a proper and suitable audit framework that can be used by the regulatory body or authoritative body such as the State Islamic Religious Council (SIRC) in enforcing the audit standard for mosques, standard setters, policy makers, and regulators may refer to the study findings. Undoubtedly, the lack of

enforcement by the authorities is considered one of the contributing factors to the MCM's inadequacies and inability to manage the mosque efficiently (Shaharuddin & Sulaiman, 2015).

Additionally, this study highlights important issues for mosque committee members (MCM), who are responsible for managing and administrating the mosque. They play important roles in empowering the mosque to multitask which is a focal point in each organization. The different roles of mosques cannot be functional without a functional and effective administration, as stated by Sadiq et al., (2020). Moreover, fund contributors such as the Muslim community, the State Islamic Religious Council, State Government and Corporate organizations might utilize the study findings to assess the mosque viability. Regardless of whether they are profit or non-profit organizations, financial considerations are crucial to every organization's ability to continue operating (Haris, 2009). Insights from this study contribute to increased public, corporate, government, and individual trust in the mosque. Unlike profit organization, whereby the capital contributors expect return from their investments, researchers believe mosque fund contributors are more concerned with how their money is spent to further the interests of the ummah. Thus, good audit standards for mosque are anticipated to ensure the collections, holding, and spending of mosque funds are executed in proper manner.

More importantly, this study makes numerous contributions to academics and future researchers. As far as research is concerned, there is still much to learn about the auditing of mosques in Malaysia; nonetheless, previous studies have demonstrated that one of the significant matters is the fund management of mosques (Rahayati et al., 2020; Zakariyah, 2016; Mohamed Adil, 2013; Hasim, Isa, & Yusuff, 2015; Abdul Wahab, 2008), accountability of mosque committee members (Siti Rokyah Md Zain et al., 2020; Akhtar Baharudin & Fadilah Bahari, 2020; Mohamed et al., 2014; Afifuddin, 2010; Ahmad & Abdullah, 2010) and internal control for the mosque (Sanusi, Johari, Said & Iskandar, 2015; Sulaiman, 2007; Omar et al., 2019).

Research methodology

Data collection method

Since it is necessary to obtain actual feedback and experience from the informants, this study used a qualitative technique of inquiry. This technique enables the recording of an ethnographic dimension (Patton, 2005). In other words, people's socialization and practical experience are crucial for their representation in organizations so that they can learn from one another (Padgett, 2016). Through socialization and personal experience, people were able to obtain better understanding (Berger & Luckmann, 1967).

Population

The sample population were from the State Islamic Religious Council of Melaka. The state was chosen as sample of study because the researchers wanted to investigate the existing audit practices for mosques as a pilot study and it is a field that has not yet been investigated by other researchers. In addition, Melaka is the researchers' home state of researcher, which provides a well-known sample of population, and lowers the expense of data collection.

Sampling

This method of inquiry allows for deep understanding of the context (Gioia et al, 2010; Smith, 2015). This study employed informal interview method with 2 Officers of Internal Audit Department from MIRC namely the Head of Internal Audit Department and the Internal Audit

Assistant, as they are in charge of performing audit for mosques. Two significant topics were raised in the study: (a) the current practice of mosque auditing in Melaka, and (b) the challenges and barriers encountered by Internal Audit of MIRC in auditing mosques in Melaka.

In terms of background and qualification, both officers have accounting degree and diploma, and the Head of Internal Audit was enrolled as a part time student. Additionally, both officers have more than 5 years of experience working in the internal audit department.

Data Analysis, Results and Findings

Current practice of audit by MIRC

The current practice of mosque auditing in Melaka is MIRC will only conduct an audit when they receive complaints or reports from the public. According to the Head of Internal Audit of MIRC, it has been a few years since mosque auditing conducted in Melaka, the most recent audit was in 2013 or 2014, but it was not performed by their team. The present MIRC practice is they will audit a mosque upon a public complaint or report about a specific mosque or surau, at which point MIRC will visit the mosque or surau for an audit. However, the mosques and surau still need to prepare their financial reports which they must submit to JAIM once a year.

With regard to the procedure of mosque auditing employed by MIRC before, first, due to the large number of mosques in Melaka, they only performed a sampling by categorizing the mosques as having a high collection, a low collection, and no collection. Second, when MIRC arrived to conduct the audit, they were tolerant of MCM, particularly the mosque treasury, which was in charge of preparing the mosque financial statements. This was because, in their opinion, the majority of the mosque treasurers were senior citizens and pensioners from the government sector who lacked accounting experience. This is in line with research findings done by Siti Rokyah Md Zain et al., (2020) and Rahayati et al., (2020).

The officer in charge further acknowledged that an audit is not mandatory unlike business organizations because mosques are not established under ROS. However, the internal audit of MIRC also believed that the mosque has “naziran” at the level of Islamic Department of Melaka under the department of “Pengurusan Masjid & Madrasah”. The nomination of the Syarak Officer and the handling of any complaints against the management of the mosque and madrasah fall completely under the purview of this agency. The officer also agreed that certain mosques in neighborhoods with elite and educated residents preferred to appoint external auditors in order to increase the transparency and accountability of their financial statement reports.

Challenges & Barriers of Mosque Audit

There were few challenges and obstacles faced by MIRC in performing audit for mosques in Melaka. One of them was MIRC lacked internal audit team. As mentioned by the officer in charge, there was only two of them performing audit for mosques in Melaka. When they conducted the audits, the head of internal audit chose randomly which mosques to examine. This was done primarily based on their workload key performance indicator (KPI), and the selected mosques were those that fall into one of three categories: those with high, low, or no collection.

Second, the internal audit department has a diverse workload. The MIRC internal audit department routinely completes tasks other than audits. Based on the interview, the head of

internal audit department said, they were unable to visit the mosques for an audit due to existing procedures and their heavy workloads. For the record, there are approximately 186 mosques in Melaka, and with the strength of only two members in the audit team, they were unable to conduct regular audits for mosque.

Third, both of them agreed that most accounting records prepared by the mosque committee members do not comply with the standard or requirement, as concurred by Rahayati et al., (2020) and Siti Rokyah Md Zain et al., (2020) in their studies, due to the preparer's lack of accounting experience. However, there was no penalty, reminder or fine issued by MIRC to the MCM. Therefore, it was suggested that accounting and bookkeeping trainings or seminars should be provided to the MCM especially those in charge of mosque fund management to improve their record keeping. (Akhtar Baharudin & Fadilah Bahari, 2020).

Last, there is no solid standard or framework used by the head of internal audit department in mosque audit. According to Roslan et al., (2017), there are no particular accounting standards dedicated primarily to NPOs in Malaysia, hence Malaysian NPOs are exposed to less strict reporting obligations due to minimum regulatory requirements. As mentioned by the head of internal audit, they is no data for which type of mosque shall be audited for the current year or the following year. They simply followed the established practice, according to which an audit will be conducted if there are any complaints or requests from the general public directed at a particular mosque and instruction from MIRC top management. They also performed an audit for the mosque when the mosque submitted the financial statement for development purposes. For example, Mosque A intend to renovate the existing structure, and it requires public or state funding to cover the renovation costs. Another practice they for auditing purposes was, MIRC internal audit team would inspect and check the financial status and position of the mosque before the funds were sent to the mosque.

Conclusion, limitations & future research

In conclusion, even though there is no mandatory act or standard that states nonprofit organizations shall be audited, the researchers strongly recommended the need for an audit framework for mosques in Malaysia because it is anticipated that the benefits of having an audit, in this case referring to the mosque, outweigh the costs of managing it.

In addition, the best course of action is to create an audit requirement to promote comparability between charities that provide similar services for donors and to enable tighter control to be in place against mismanagement, given the shortcomings in the ways that NPOs are monitored and governed. To make such an effort possible, charitable nonprofit of a particular minimum size should be subjected to an audit requirement, irrespective of the source of their funds.

An independent audit does have several features that help to address the issues of fund mismanagement. Although a mandatory audit cannot prevent fund misappropriation, it provides a guarantee of reasonable accuracy when it comes to financial reporting. First, when reviewing an organization's books, an auditor might find inconsistencies. The second stage of audit involves evaluating internal controls within an organization and making recommendations on how to better safeguard its integrity. This often comes down to fundamental concerns like the division of labor within an organization and the resources that staff members or volunteers can utilize to report fraud and mismanagement without worrying about repercussions.

As a developing country and since the majority population of Malaysia are Muslims, it is a long term benefit to have a mosque audit framework, as it would be able to assist regulators such as the State Islamic Religious Council in performing audit with concrete and lawful guidance. Despite there being 14 separate states, the comparability of the reports will still be feasible.

There are several limitations of this study, first, the study merely focuses on current practice of mosque audit in Melaka, and as such the findings may not be generalized to other states of Malaysia. Second, the study focusses on the audit mosque practices which fall under the group of religious NPO, however, such findings may also not be generalized to other religious NPOs such as zakat, wakaf, baitulmal and so forth. By examining the practice of auditing in other religious NPOs like zakat, wakaf, and baitulmal, future research could build on this work.

Acknowledgments

The research was supported by Universiti Teknologi MARA Melaka Branch through the FRGS Grant 2021 from the Ministry of Higher Education (FRGS/1/2021/SS01/UiTM/02/10).

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