

The Way to Build a Mosque Accountability

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Abstract: Using the case study method for Masjid Al Akbar Surabaya, the present study aims to investigate dimensions of honesty and accountability with regards to the applicable law, dimension of the process of accountability, program accountability dimensions, and those of financial accountability. It also seeks to offer an overall evaluation to managers. The results of this research show that Al Akbar Surabaya Mosque management exhibit extraordinary evidence of good governance in comparison with previous research into mosque organization.

1 INTRODUCTION

Accountability, as expressed by Mardiasmo (2006), is a way of making parties entrusted with authority over something responsible for its conduct, or of bringing something that has already been done to the attention of the public; it is carried out periodically. Philosophically, accountability is amanah or a mandate (Triyuwono, 2012). The latter is something that must be done by a person in accordance with what is expected of them by the person who entrusts them with that duty. It is suggested, furthermore, that the person receiving the mandate is not entirely free to do as he pleases, but rather is subject to what the mandate expects him to do. Islam also requires accountability, as described in the Qur'an surah Al-Baqarah verse 282:

يَا أَيُّهَا الَّذِينَ آمَنُوا إِذَا تَدَايَيْتُمْ بِدَيْنٍ إِلَىٰ أَجَلٍ مُّسَمًّى فَاكْتُبُوهُ
وَلْيَكْتُب بَيْنَكُمْ كَاتِبٌ بِالْعَدْلِ وَلَا يَأْب كَاتِبٌ أَنْ يَكْتُبَ كَمَا عَلَّمَهُ اللَّهُ

“O believers, at the time when you engage in business activities of not paying cash for a specified time, you should write this down. And let an author among you write it correctly. And do not let the author be reluctant to write it as God teaches it” (QS. Al-Baqarah: 282).

This verse explains that when doing mua'malah (business related activities), one should write down the rights and obligations pertaining to a transaction in order to keep note of what become rights and obligations for parties involved in that transaction.

Then, as regards the phrase “do not let the author be reluctant to write it as God teaches it, but let him write”, Ibn Kathir explains that people who are experts in the science of writing should not refuse to act when there is an individual or community asking for help. From the above interpretations, it can be concluded that logging every activity involved in a transaction will also provide good information applicable to the creation of rill accountability needed by all parties.

In the year 2013, Masjid Al-Akbar Surabaya or Al-Akbar Surabaya Mosque managed funds derived from donors, infaq from the use of mosque facilities and its education institute, and a number of other infaq, amounting to IDR 7,614,874.46. A sum of that size requires those responsible for good record-keeping and financial disclosure to be held accountable to all local stakeholders. Guidelines and procedures for financial reports for nonprofit or religious organizations were set up by financial accounting standards (PSAK) no. 45 (2011). Non-profit organizations must also make financial reports to stakeholders. Adebayo (2013) suggests that it should also be taken into consideration that any form of company ownership, be it private, government, or non-profit, needs financial management of its activities.

Understanding the need to maintain responsibility towards stakeholders, accounting is a process of identifying, recording, classifying, presenting, and interpreting financial activities through the production of financial statements that will serve as a communication tool and provide

business information. Furthermore, Riswan (2014) contends that reports will provide the financial information to be used in the decision-making process, thereby not only assisting that process, but also acting as an information medium on accountability for all stakeholders. Thus, accounting became very important in the mosque as a method of attaining accountability for all parties. Further, because funds from the wider community are involved, these should become the responsibility of those involved in managerial decisions regarding their use, if the community is to continue to trust that they have been invested carefully.

Research related to accountability has uncovered the link between it and religion (e.g. Kiswanto & Mukhibat, 2011; Randa, Iwan, Ludigdo, & Sukoharsono, 2011). It focused on the link between accounting and accountability, and religion with regard to moral and ethical order. Research on the organization of the Islamic religion was carried out by Simanjuntak and Januarsi (2011), Princess (2013), and Hanafi (2011). It finds that the managers of a religious organization need to understand the importance of transparency as an embodiment of honesty, but that they still have shortcomings in terms of human resources that are weak in comprehending good accountability within the organization.

Moreover, professionalism means a responsibility to act in a way that more than merely fulfills your own duties as well as the laws and regulations of the community (James, Arens, & Loebbecke, 2008). Lekatompeppy (2003) elucidates the opinion that someone can be considered professional if he meets three criteria: has the skills to carry out tasks in accordance with his field; carries out a task or professional job by adhering to standards of the profession and the duty; and complying with the ethics of the profession. Therefore, a person deemed to be professional is someone who will manage his task properly. Based on the theory of 'A Clash of Jurisdictional' (expressed by Abbott, 1988, in Januarsi & Simanjuntak, 2011), there is incompatibility of understanding among different professions to an extent that triggers conflict between accountants and religious leaders. Accounting is also influenced by the understanding of spirituality, through which people who possess that trait will be influenced by spiritual understanding, while those who are not religious will assume that accounting as a science is free from spiritual influences.

Accountability actually arises as a logical consequence of the existence of a relationship

between top management (agent) and the owner (principal) – a dynamic relationship that appears in the form of principal and agent. The right information will reduce occurrence of the situation whereby managers have access to information, unknown to outsiders, over the company's prospects, a condition often referred to as asymmetric information. In this case, the principal authorizes the agent to perform the activity of operating the organization. As a consequence of this authority, the agent has to be held responsible and accountable to the principal for his activities (Muhammad, 2006). However, accounting practices outside business are often neglected, with religious organizations being no exception. In general, there is a perception that implementation of accounting practices in religious institutions is somewhat less advanced, and a few studies have cautioned that these bodies need the same standards, or at least the same degree of attention, as in the private sector. Although it is clear that accounting is not something extraordinary in a religious organization like a mosque, since funds from donations from the general public are involved, religious organizations are expected to manage and report on them in detail in order to be accountable for their use. Accountability is not just about compliance with applicable standards or laws, but rather it concerns the objectives of the organization and public trust. Leaders of nonprofit organizations are under a bright spotlight to pay more attention to forms of accountability strategies that can help them achieve the mission of their organization and create public confidence Alnoor (2010). In their study, Simanjuntak and Januarsi (2011) explain that accounting practices in a religious organization will not interfere with its activities; rather, they will help create its integrated financial information that is useful for increased funding and good financial management. Therefore, the executive board of an organization should already be making good reports that can be understood by all stakeholders to realize good accountability. This study aims to reveal a religious organization's accountability through governance exercised by the trustees of the national mosque of Al Akbar Surabaya, whose funds mainly come from government and the community, so that the community. Furthermore, it serves as an evaluation of the administrators of the mosque and adds anti-mainstream literature in qualitative accounting research.

2 METHODS

One of the methods used in the interpretive paradigm is a descriptive case study. This research is a case study. In his book, Kamayanti (2016) argues that a case study is a comparative, disciplined approach that tries to compare between the problems and theories used in the study. Qualitative research has the goal of explaining and disclosing qualitative information, so that more emphasis is placed on meaning and understanding (Sugiyono, 2010). Furthermore, a case study is a non-mainstream form of research (qualitative) that puts more emphasis on the process by which researchers should interact regularly with the research subject in the location of the research, as well as focusing on understanding and interpreting the object of the research (Basuki, 2016).

The descriptive nature of the research discloses and describes the object and subject of research for what they are, with the researchers only revealing and tending only to photograph research. For this research, a case study approach is useful to express the accountability required of the management of Al Akbar Surabaya Mosque.

The scope of research is a limitation of any study; setting the focus of the research stops it from being widened to include other issues. This research is conducted at the National Al Akbar Surabaya Mosque in the East Mosque Road No. 1. Moreover, this study is limited to the issue of accountability, as seen from the legal, honesty, and accountability processes, and program and financial accountability practiced in the mosque to maintain public confidence in its management.

In order to obtain data and information, the study uses the following procedures.

a. Field research: the method for obtaining the data used to support this research is a semi-structured interview, so that the atmosphere becomes more formal and does not lead to a conversation. The medium used is a written record (Sugiyono, 2010). The interview process is conducted through in-depth face-to-face questioning between the interviewer and informant, with or without interview guidelines. The interview was conducted on January 3, 2017 at Al Akbar Surabaya Mosque.

b. Observations aimed at presenting a realistic description of behavior when performing activities or events, in order to help answer the research question. In this study, the observer can see events formally at first hand.

c. A literature review tries to investigate and gain information from available literature or documents obtained from relevant materials such as journals.

To create findings, qualitative analysis was performed on data obtained from the results of interviews with the mosque administrators. Data analyzed came from reports on plans and realization of budget revenue and expenditure (RAPBM), a report on the trial balance, the financial report on surplus deficit, mechanisms for the use of the facilities and the cost of rental form, the application form the use of facilities, and cash receipts' entry. The stages of analysis were as follows. Data collection of good documents, archives, and other information according to the needs of the researchers. Results from the MAS interview, as well as the observations made, were drawn up systematically to form part of the selection and obtain good data in accordance with the purposes of the research. Application of accountability at the MAS was compared with the literature on standards or regulation of non-profit entities. With other data that was collected, this was compared with theory and conclusions drawn. The findings emerged in the analysis and were interpreted through a structured assessment.

3 RESULTS AND DISCUSSION

3.1 Fundamental Assumptions of Stewardship

Stewardship theory is often referred to as the theory of management (stewardship) with some basic assumptions or fundamental assumptions of stewardship theory. Furthermore, the implications of stewardship for this research are that it affirms and explains the status of MAS as an institution that could be trusted to act in accordance with the interests of the public. This is achieved by carrying out tasks and functions correctly, in accordance with the mandate entrusted to them, so that economic and public services, as well as public benefit, are realized to their fullest extent. Furthermore, the management is expected to carry out the responsibility of stewards to direct all capabilities and expertise in streamlining internal control and producing qualified accountability.

3.2 Professionalism

In his research, Wersun (2015) explains that professionalism is the degree of an individual's

commitment, as well as expertise and quality, in doing his job. Professionalism is a phrase used to describe someone having a mental act of rebellion, as well as a strong commitment from the members of the same professional field that also embodies and raises quality continuously. Human resources are the most valuable asset for an organization to achieve its goals. Traits of someone who can be considered a professional include: having good skills in the field, as well as proficiency in using tools to assist with completing his job; possessing scientific experience in analyzing a problem in his field, and being sensitive to the situation when his decisions are needed quickly; forward-looking to anticipate developments in his profession; having self-reliance based on individual confidence and ability; and being able to receive the input and opinions of others. Traits of behavior that have been showcased by the MAS manager can be seen from the various motivations to work in the mosque, while many people who want to work in his company even want to serve in the house of God (as quoted from the response of the accountant and treasurer of MAS).

Previous studies also found a bit of a problem in that the head of finance holds a bottom position in various religious organizations. This might lead to slightly reduced performance because his attention and concentration are dispersed to work in other organizations, such as BAZ Jatim, the religious unity forum, and the Indonesian Scholars of East Java. At the time when the researchers were already in the MAS secretariat on the third floor, the head of finance had yet to come to meet them. However, after Zuhr began, he rushed out to other organizations to resume work in different places. Things like this will disrupt performance because of unfocused attention.

3.3 Honesty and Law Accountability

Dimensions or forms of accountability in MAS that will be discussed are honesty and law accountability. The entire executive board of MAS are Muslims who believe in the existence of Allah as God the Almighty. However, dishonest conduct which still takes place suggests incongruence between a person's belief and his conduct.

Accountability in honesty is required to see the extent to which the managers of the mosque, in their respective capacities, can maintain a degree of honesty despite any incidence of untruthfulness and disobedience. For example, at the beginning, the mosque entrusted Karang Taruna with managing parking in MAS. Yet, the management was betrayed

by that person, as even though he was working in the house of God, he did not hesitate to pick up parking money for his personal benefit.

The decision of the manager to work closely with third parties is expected to reduce the rate of fraud. This point is also noticed by pilgrims to MAS, who feel safer and more comfortable with parking that is managed by a third party. However, during the early period of entrusting parking access to a third party, the researchers felt a bit burdened by the presence of parking fees; but after other worshippers had explained matters, we understood why we should not feel burdened. Furthermore, to confirm this point, after performing the Zuhur prayer, the researchers tried to find people who had finished prayers and were sitting outside the mosque. Some were found and one was asked to give a response related to management systems and parking access.

MAS worshippers assume that it is not a burden to worship, but it is in the interest of the mosque as well as the best service to the people. This shook off all assumptions the researchers had about the parking lot being a burden for worshippers at the mosque. It turns out that people also hear information that is often given at the mosque by the imam, who also complains when giving public teachings, and the priest always describes it. This proves that the principle and management relationships are interwoven quite closely and can act with full responsibility to implement the mandate that has been given by pilgrims to the caretaker.

Then, not long after this incident, it was discovered that there are companies that offer services, including staff and tools, to manage parking with the agreement, but the rates on defined by the administrators of the mosque to fit in with what is reasonable. Therefore, the decision of the manager to work closely with third parties to minimize the chance of encountering fraudulent conduct in managing parking funds can be mitigated.

Yet, the honesty of managers surprised the researchers very much when it was found that the income of employees is still far below the minimum rate, which causes them to file for resignation because of the embarrassment caused to their wives. The salary of the head of finance and treasury extends to only half of earnings, in accordance with Mr Alfian's comments.

Honesty is very difficult to measure because of a lack of certainty over the attitude of any person, as well as the absence of evaluation and monitoring, since the process up to the report as responsible conduct. Accountability of honesty is also a

problem, for it is difficult to detect evidence that someone has not been doing honest acts and good deeds because a person's attitudes and style are very difficult to judge.

Further accountability law is required to tell us the extent of liability undertaken by MAS related legal affairs. A mosque that holds the status of national mosque, based on the decision letter of the Ministry of Religious Affairs no. 301, year 2003, comes under the authority of the provincial government of East Java. The latter has the legal power to manage and utilize the mosque for communal benefit, unlike any other mosque for which responsibility and authority is in the hands of a designated foundation. From its early establishment until the beginning of 2016, the mosque received no central government grant.

Nevertheless, although the government no longer gives grants every year, the mosque manager can make a work program proposal related to what is needed by the mosque. This becomes a loophole for the mosque to keep aid from the East Java provincial government in accordance with the treasurer.

There are many employees who have been working for quite a while, even a dozen years, like Mr Alex who has been a member of financial receipts and accounting staff since 2001. This is regrettable to know, and provincial government should provide opportunities for promotion and a better salary for people who made their contribution as members of staff in Masjid Al Akbar Surabaya.

Mechanisms of structure and forms of empowerment are not evident in this research because the formation of a strategic position is undertaken by the provincial government of East Java which does not understand in detail the problems that exist in the mosque. This arises because the provincial government does not facilitate the development of employees occupying essential positions in the management of the mosque. As the researchers strongly believe that many employees have long proven themselves, they argue that if any of these is capable, it is imperative to give him the opportunity to be considered for a strategic position.

Nevertheless, the legal accountability of the mosque is rather weak, given the fraudulent conduct of Karang Taruna who was caught embezzling parking funds. Bringing a fraudulent act to court becomes very important, as it serves as an example or reminder to others not to engage in the same irresponsible conduct, otherwise they may be subject to legal punishment, detention, or other applicable sanctions. During this time, the manager always

showed tolerance to anyone who made mistakes, but here the researchers argue that firmness is needed to create a deterrent effect for perpetrators and to avoid religious considerations as barriers to bringing them to justice.

The manager acted as steward or servant and paid devotion to the mosque with a sense of genuineness and sincerity. Despite being given relatively little salary, most people who choose to serve as MAS staff believe that working in religious organizations transcends the means of attaining financial and material purposes. It goes beyond material aspects, as it provides immaterial benefits such as happiness and ultimate obedience to God.

The basic assumptions made from the Stewardship Theory, about the manager being the party who receives the trust and full support of shareholders (investors) in running a religious organization, are confirmed by the fact that in spite of little reward being provided, all staff give their best performance for stakeholders in operating the daily activity of the mosque. Even if staff never demand a raise, the researchers still think that management of MAS would be better off to consider giving a raise to employees, as this would incentive staff members to elevate the bar and perform better to serve the public.

3.4 Process Accountability

Accountability processes related to administration and supervision of management are performed by the Executive Board in order to build trust in the community regarding the activities performed by the management of MAS. Management already separates the receipts and expenditure, so as not to cause an overlap between duties and authorities which may provide the opportunity for unlawful conduct.

Budgeting mechanisms are conducted in accordance with rules and regulations set forth by regulators. These stages are implemented in order to attain predetermined objectives. Hence, no expenditure deemed to be unnecessary is to be approved.

The mosque also offers a full service to pilgrims through the integrated service unit. The community can take advantage of it to know everything related to MAS, including the process of infaq distribution.

The first time that the researchers wanted a permission letter to conduct a field survey as a prerequisite for this research, they were guided through the integrated service unit area where many people were being served with kindness. The

researchers encountered a good and polite attitude, and this was the first time for researchers to be in a mosque with an integrated services unit like that in Al Akbar. Furthermore, after asking for permission to undertake research, the researchers received a great response in return. A week after the submission of the letter, the researchers were notified that the request had been approved and that we were able to get in contact with the person in charge.

In the process of the management, it is evident that the mosque also has facilities to be leased for the public interest, such as buildings for wedding receptions, with relevant processes, procedures, and costs that are quite clear. The person who manages the mosque also provides services to worshippers. In addition, the process of signing up to use public facilities, such as buildings for a wedding ceremony, is deemed relatively easy; yet, due to high demand, it is better to sign up at least several months before the date.

In the determination of costs within each organization of the reception, the manager deliberately charges rates that have been approved by the parties concerned, so that the price is not too expensive but affordable. Decisions to charge for the use of the building for public/personal occasions is considered necessary to finance all of the expense incurred by MAS for events held in its facilities. All of that area is under the responsibility of the head of business and public relations.

A governance approach using psychological consideration is evident in this accountability study, due to the fact of an expectation gap between what has been done by MAS management and what society expects. This is proven by complaints addressed to the management. Even so, all those negative comments are seen as source of evaluation and improvement for the management to be able to serve the community better in the future.

The manager has been doing his best to accommodate suggestions and serve society, especially MAS pilgrims who regularly visit the mosque. Yet, complaints addressed to him, at some point, put a huge burden on him, for he may have failed to achieve the objectives and expectations set forth by government and communities.

At this level, what can also be observed is the collectiveness of human beings as a model that describes the interaction between individuals and dynamics that arise in the relationship between principal and manager to attain organizational objectives. It also can be seen how communication and the relationship between stewards and

worshippers is intertwined in the dynamics very well. The shared interest between managers and principals is also intertwined to the maximum by always engaging and taking into account the importance of worshippers as a major source of support. Through their conduct, managers are sending a narrative to signal their responsibility to manage and mediate good relations among interested parties.

This study corresponds with previous research done by Siskawati et al. (2016) into pilgrims engaging officials for any activity, such as social events. It was found that communities are strongly encouraged to participate, as they develop a sense of belonging and emotional attachment to the mosque. In other words, responsibility for the mosque and for attaining MAS managerial objectives is no longer the sole responsibility of the managers; rather, they have now become shared objectives to be achieved.

In terms of maintaining facilities and daily operations to satisfy worshippers' expectations, MAS management is arguably making above average efforts to manage the interests of pilgrims. During the observation, facilities and assets were maintained very well, with gardeners continuously working to get rid of unwanted bushes and workers continuously cleaning every corner of the mosque to maintain cleanliness. This will make worshippers comfortable during prayers. Moreover, employees are empowered not only in terms of a series of training events for their respective positions, but also their religious activities to support daily management.

3.5 Program Accountability

Program accountability is one of the cutting edge regarding prosperity in a public organization. Programs that have been planned for the beginning of each year will give the manager a better chance to carry them out. From the results of the observation, it can be seen that many upcoming programs have been published on the information wall and that many worshippers read that information after prayers. Examples of programs being published in this way include Ayo Ngaji, a program for both adults and children regarding reciting the Qur'an, where participants will experience activities such as reciting, tartil, tafsir, learning Arabic, and memorizing verses of the Qur'an.

Moreover, other programs published by the management are Hikmah Maulid on December 11, Tabligh Akbar on December 16, khitan massal on December 24, blood donation and contraception

implants on January 13 2017, and a free dental poly conducted by the mosque's clinic. Not only is the program implemented to commemorate Islamic days, but also to serve worshippers on a regular basis.

The program carried out in the mosque was always in accordance with the decision letter (Surat Keputusan) of each program, which directly appoints the committee and any person in charge of the program. After that, each area lists its needs and formulates a detailed budget to implement the program. Furthermore, evaluation of the program which has been conducted is held to evaluate the program and to reconsider its implementation in the next period.

To make the program successful, MAS always publishes events by means of the radio and any other medium that has been proven to create publicity for an upcoming event organized by the committee. MAS has an electronic information medium named SAS FM which broadcasts all of the activities and events held by the mosque. In addition, broadcasts are also sent via a SMS center and the official MAS website.

MAS already runs the programs properly and publicizes them. All the way from planning, organizing, controlling, and monitoring, the process has been in accordance with prevailing rules and regulations set forth by the management and regulators. Program accountability can also be seen through the motivation embedded in management to always prioritize their communities.

MAS leaders always provide motivation for their employees to be as good as possible in managing the mosque, and stress that they must be aware that what they receive comes from worshippers, so the focus should be on maintaining the latter's satisfaction level.

In general, the stewards have tried in various ways to continue to develop management to its full potential for the benefit of the people. The accountability programs can look reasonably healthy regarding management accountability, whereby the leadership can play an active role in motivating all employees to better serve the people by providing widespread programs that are useful and beneficial for the entire community.

3.6 Financial Accountability

Financial accountability is something to which an organization is very sensitive because it concerns its operational processes. Finance staff report that, in 2016, MAS managed funds sourced from grants,

donors, and various institutions, infaq, the use of the facilities, shodaqoh zakat, and others.

These funds totaled 13,970,818,095, which represents a fairly large fund managed by the mosque by realizing its financial management plan, and budgetary revenue and expenditures (RAPBM). In terms of fund management, MAS has done so in accordance with best practice. This is demonstrated by segregation of duties between income and expenditure, where the former belongs to the receipts sub-division and the latter to the expenditure sub-division. Furthermore, control has been established by requiring approval from the head of finance for expenditure beyond five million prior to the funds being debited.

This study contradicts the research of Triyuwono and Roekhuudin (2000) and Triyuwono and Roekhudin (2002) which examines amil zakat institutions. It was found that internal control practices are still very weak, in that there is a duplicate position between receipts and expenditure. This has potential for the occurrence of actions that lead to incidence of irregularities in financial management.

In terms of reporting, MAS is considered a modern organization in comparison with other similar organizations which have applied financial reporting. The bookkeeping was done manually, i.e. with Microsoft Excel. However, with the rapid development of the mosque, which has quite a lot of financial transactions, the manager has slowly begun to prepare applications to aid in financial reporting.

This study is highly contrary to the research of Simanjuntak and Januarsi (2011) conducted at one of the masjids in the baitussalam mosque located in the highway village of Ketapang. Tangerang found that the financial management and reporting was very simple. The manager used only financial reporting systems traditionally made of four columns, i.e. column expenditure, income and balance, and his reporting was also not done consistently and periodically.

The applicable reporting on mosque already adopted PSAK 45 for nonprofit entities, in accordance with the regulations that apply to organizations such as the mosque. In this study, researchers were given financial statements in the form of realization of budget income, expenditure balance, a mosque, and blind deficit surplus report. The mosque cordially welcomes any institution to perform an audit on its financial reports.

MAS publishes financial statements, including balance sheet, cash flow surplus and deficit, for the public every Friday.

However, the researchers concluded from observation that the financial report was not explained in detail, both on screen and during its publication. Furthermore, only the total amount of the previous Friday's infaq was announced to the public, with details or transactions missing from the announcement made during Friday prayers.

We observe that the almsgiver who gives directly to the charity has no strong evidence of concern being shown for the proper documentation of receipts. Yet, if people want to receive documented receipts, the mosque management invites them to go to the integrated service unit and be given proof of receipt of alms for the formyl, in order to have evidence of taking part in infaq. This is useful for controlling cash receipts and maintaining public trust in the fund's receipt and disbursement system.

Financial management of mosques is the full responsibility of the provincial government every year. Overall financial accountability applied by the manager has been very good, as is attested to by the acquisition of ISO certification 9001:2008. Researchers are also looking for information about the mosque having obtained ISO 9001:2008. If that is true, Masjid Al Akbar is the second mosque in Indonesia to receive this certification. The first was Al Ikhlah mosque in Jatipadang Jakarta. In fact, it was the first in South-East Asia to receive it.

One of the quality management system (SMM) standards that has been developed is ISO 9001 version 2008. It is preferred for the pattern of business processes that occurs within the organization of the company. Thus, almost all types of business can implement the ISO 9001 quality management system. Version 2008 was the latest to be released, in December 2008. ISO 9001:2008 places more emphasis on the effectiveness of the processes of an organization (Hendartho, 2014).

From these accountability tests, stewards are always considering the risks that will occur. Look how the attitude of managers when considering risks that may simply be minimized by using internal control, as well as audit from both internal and external parties. Therefore, to increase the public's trust, the manager applies strict supervision.

This research is contrary to that of Siskawati et al. (2016). Using a case study, those researchers unearthed accountability practices at the Jami ' Sungai Jambu Mosque. They found that the mosque was considered one of the existing mosques in Western Sumatra. It is still weak in the management of its activities, specifically internal control, oversight, and financial management. By contrast, MAS has good resources and supporting facilities in

its financial management, as financial reports and oversight are performed well.

Therefore, applying international accountability to MAS has already been undertaken by Gonzalo. Internally and externally, control has also gone well, so the achievement is as good as his hold on the preserve for the creation of people's trust in the MAS manager.

4 CONCLUSIONS

In comparison with other churches or mosques, MAS has displayed exceptional accountability. This is the case because the report produced has already been disclosed to the pilgrims, as the principle is even involved directly in some of its activities and his responsibility is already seen in the report to the provincial government of East Java.

Professionalism in the management of the Masjid Al Akbar Surabaya Mosque is still a bit of a problem, as a duplicate post could interfere with one's concentration at work. Having to work in another place, we think, could lead to a dispersion of attention and hinder the organization from achieving maximum results.

Moreover, in terms of legal accountability, MAS has been deficient in enforcing the applicable law and regulations with regard to unlawful conduct occurring within its premises. Violations committed by the former superintendent and parking manager remain unresolved, and management is disincentivized to bring a case to court, even though the act could have served as a lesson to all officials if any of them were to violate existing provisions. The mosque was only completed in family and this could have an impact on the occurrence of similar errors in other activities in its management.

Stewardship theory applies to the management of the mosque, where the manager actually carries out most of his duties and is filled with a sense of responsibility and selflessness that regardless of what that will be obtained after carrying out the management is also not sincere in manager gathered with family at the feast of Eid al-Fitr and adha due to still serve the pilgrims for the preparation of prayers and warnings. Even sincere in accepting income Manager given MAS or not given at all because they had the principle of serving the people and worked as worship is not working.

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