

# The Effectiveness of the "At-Taiseer" Financial System in Preparation Financial Reporting in the Mosque

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## Abstract

There are various account systems on the market, but for mosques and similar institutions, it is necessary to use an account system specific to that institution. This is because the accounting system that generates financial reports as used by business organizations is not suitable for use. Therefore, the researcher has chosen one of the account systems that are specialized for mosques and surau institutions, namely the mosque and surau account system "At-Taiseer" to test the effectiveness of this system in the preparation of mosque financial reports. The objective of this study is to analyze the effectiveness of this "At-Taiseer" system in the preparation of financial reporting of mosques and suraus in zone 5 under the supervision of the Federal Territory Islamic Religious Department (JAWI). The research method uses a quantitative design. Data was obtained through a research sample involving a total of 15 treasurers in 15 mosques who were selected to respond to the prepared questionnaire. The results of the study found that the "At-Taiseer" system used is very helpful for mosque and surau treasurers in the preparation of more systematic financial reports and can avoid the risk of non-compliance with sharia in the management of funds received.

**Keywords:** Account System, At-Taiseer, Financial, Management, Mosques

## Introduction

The "Guidelines For Financial Management Of Mosques and Surau of Selangor" came into force in 2006. The "Financial Management Guidelines for Mosques and Surau in the Federal Territory" came into force in 2004. Starting from the year the guidelines came into force, among the duties of the treasurer stipulated in the guidelines is to prepare, update and maintain financial records and accounts from time to time.

Along with the development of technology, from recording mosque financial transactions manually in books has shifted to the use of computers with certain computer

software such as Microsoft Excel and Microsoft Word. There are also in the market software that is built in detail in recording and making financial reports to facilitate the recording of financial records. Among the software is the mosque and surau account system "At-Taiseer" developed by CountSistence Services. The use of computer software has proven to be better than manual records in recording financial data because in addition to transactions can be recorded faster and faster, even the possibility of recording errors can be minimized (Rusli, 2019).

Researchers have chosen one of the computer software available in the market specially developed to record the financial activities of the mosque, "At-Taiseer" to be explored and analyzed to identify the suitability of the system in managing the financial governance of the mosque. Among the reasons the researchers chose the system as the title of the study is because the researchers had experience using the system for three years while serving as treasurer at Al-Imam Al-Tirmizi Mosque, one of the mosques in Zone 5 Jawi Kuala Lumpur from 2020 to 2023. In addition, this system is also used by almost all mosques in Zone 5 of the Federal Territory Islamic Religious Department (JAWI).

In the Federal Territory of Kuala Lumpur, mosques under the administration of MMD JAWI are divided into 6 zones. In Zone 5, there are 15 mosques. The mosques in Zone 5 MMD JAWI are :-

1. Masjid Az-Zubair Ibnu Awwam;
2. Masjid Jamek Bandar Baru Seri Petaling;
3. Masjid Saidina Othman Ibnu Affan;
4. Masjid Abdul Rahman bin Auf;
5. Masjid Jamek Ibnu Khaldun;
6. Masjid Al-Muhsinin;
7. Masjid Al-Khasyi'in;
8. Masjid Al-Muqarrabin;
9. Masjid Al-Imam At-Tirmizi;
10. Masjid Al-Najihin;
11. Masjid Al-Mukhlisin;
12. Masjid Talhah bin Ubaidillah;
13. Masjid Zaid bin Thabit;
14. Masjid Al-Mubarakah; dan
15. Masjid Abdullah bin Zubair.

According to Asharaf Mohd Ramli (2013), a mosque is a non-profit Islamic Economic and financial institution. The strength of funds that can be generated by a mosque especially in urban areas at this time is indeed quite proud but the existence of these funds does not seem to be taken into account as something important in the Islamic financial and economic system today (Shalawati, 2022). Whereas the role of the mosque in collecting funds and using the collected funds for the welfare of the children of the parish has a basis in the sunnah of the Prophet Muhammad ﷺ (Mohd Yahya, 2015). In the history of Imam Muslim., a friend of the Prophet named Jarir bin Abdullah has narrated a story told by his father when he and other companions of the Prophet were with the Messenger of Allah ﷺ at noon, they were approached by a group of travelers who most of them are from the tribe of Mudharr. This

group was described by Jarir's father in a state of destitution (barefoot, insufficiently clothed, wearing torn headgear while hanging swords from their bodies).

Seeing this, the companions were called to come to the mosque with the call to prayer, and after finishing the prayer, the companions were invited by His Majesty ﷺ to give alms. The Companions of the Prophet ﷺ began to give alms and the proceeds were handed over to the group of travelers. This fundraising and distribution of funds has taken place within the mosque, showing us that the mosque plays an important role as an administrative and economic center that successfully solves the economic problems of Muslims (Nor Asmat, 2020).

In order to give confidence to donors that their donations are well used by the mosque's administrative management, financial reports have become the practice of all mosques in the country. This financial report is not only motivated to see the impact of the donors' contributions so that they continue to donate in the future, but it is also an instruction from the state Department of Islamic Religion (Persekutuan, 2019 & Isa, 2021). A copy of the financial report will be made and submitted to the respective zone administration office and also another copy submitted to the State Department of Islamic Religion. Financial reports will also be posted on the bulletin board at the mosque on a weekly, monthly or yearly basis.

### **Methodology**

This study is an exploratory study. Therefore, the researcher has chosen a quantitative method in studying the effectiveness of the mosque and surau account system "at-taiseer" in the preparation of financial reporting in the mosques of JAWI zone 5. In the study of the effectiveness of the mosque and surau account system "At-Taiseer" in the preparation of financial reporting in the mosques of JAWI zone 5 that uses a quantitative method, this study gives the researcher the opportunity to see the effectiveness of this method as a contributor to the best results to know the effectiveness this system in JAWI zone 5 mosques in the preparation of financial reporting.

For the collection of quantitative data, the researcher will use a questionnaire study. The objective of this questionnaire is to measure the views of the respondents regarding the effectiveness of the mosque's financial reporting depending on the system used or depending on the experience and knowledge of the individual appointed as the mosque's financial administrator. A total of 15 treasurers appointed in 15 mosques under the administration of JAWI zone 5 were selected by the researcher as respondents to answer the questionnaire prepared by the researcher using google form. All of these respondents were selected in order to test the effectiveness of the "At-Taiseer" system in terms of ease of use, affordable prices, can reduce the risk of non-compliance with Shariah in mosque fund management and be effective in complying with mosque financial management guidelines that have been issued by the State Department of Islamic Religion. All selected respondents represent all mosques under the administration of zone 5 of JAWI.

After the questionnaire has been completed by the researcher using google form, the link on the form is distributed via the whatsapp application personally to 15 treasurers appointed around the mosques of JAWI zone 5. Once the information has been completely collected, the researcher has imported the existing data into Excel. After the data has been

imported into Excel, the researcher uses the Statistical Package for Social Sciences (SPSS) to analyze the data.

### Results and Discussions

In this study, a total of 15 people who have contributed to 100.0 percent of the sample aged between 26 to 35 years 5 people (33.3%), 36 to 49 years old 9 people (60%), and aged 50 years and above as many as 1 person (6.7%). The level of education of the respondents was degree level for 6 people (40.0%), diploma for 5 people (33.3%), Master for 1 person (6.7%), and SPM for 3 people (20.0%). And from all the respondents, users of the "At-Taiseer" mosque and surau account system are more numerous, 9 people who have contributed to 60 percent of the sample compared to non-users of the "At-Taiseer" system, which are 6 people (40%). The researcher's target population and sample size are accurate because most of the respondents are users of the "At-Taiseer" mosque and surau account system. In terms of experience using this system, out of 9 respondents who are users of the "At-Taiseer" system, it is the same, namely 3 respondents (20%) have experience using this system for less than 1 year, 3 respondents (20%) have experience using this system between 1 to 3 years, and the remaining 3 people (20%) respondents have experience using this system for more than 3 years. Of course, the respondent's experience in using the system has an impact on the choice of answers in the questionnaire. The rest of the total respondents, which are 6 people (40%) have no experience due to not being users of this "At-Taiseer" system.

Most of the respondents have been involved with the inspection of External Auditors (private audit firms), which is a total of 13 people (86.7%) and the remaining 2 people (13.3%) of the total respondents have not had the experience of inspecting mosque accounts from External Auditors. The researcher has put this question in the questionnaire because usually there will be remarks from the External Auditor on things that need to be improved and improved after the account inspection is made.

Table 1  
*Socio-Demographic Characteristics of Participants*

	Demography	Frequencies	Percentage
<b>Age</b>	26-35	5	33.3%
	36-49	9	60.0%
	50 and above	1	6.7%
<b>Education</b>	Degree	6	40.0%
	Diploma	5	33.3%
	Master	1	6.7%
	SPM	3	20.0%
<b>Users of the At-Taiseer System</b>	Yes	9	60.0%
	No	6	40.0%
<b>Experience</b>	Less than 1 year	3	20.0%
	1 year – 3 years	3	20.0%
	More than 3 years	3	20.0%
	No experience	6	40.0%
<b>Audit</b>	Yes	13	86.7%
	No	2	13.3%

Source of Table 1: Data collected from 20 January – 20 February 2024

For the question of "At-Taiseer" system is easy to use even if there is no basic knowledge of accounting, it is as simple as filling out a form. The treasurer of the mosque consists of various ages and educational backgrounds. Ease of use is one of the main factors that encourage the use of this account system. Therefore, Table B1 below shows whether the respondents agree with the statement that the mosque and surau "At-Taiseer" account system is easy to use even if there is no basic knowledge of accounting, as easy as filling out a form. Respondents were asked to choose answers through the use of a Likert scale, which is (1) indicating strongly disagree, (2) expressing disagreement, (3) representing neutral or uncertain, (4) reflecting agree, and (5) indicating strongly agree.

Table 2

*"At-Taiseer" system is easy to use even if there is no basic knowledge of accounting*

	Frequency	Percent	Valid Percent	Cumulative Percent
2.00	1	6.7	6.7	6.7
3.00	6	40.0	40.0	46.7
4.00	4	26.7	26.7	73.3
5.00	4	26.7	26.7	100.0
Total	15	100.0	100.0	

Based on Table B1 above, there are 6 people which is 40 percent of the respondents who chose the "Neutral" answer which represents the "Not sure" answer. This is because as many as 40 percent of the total respondents, which is a total of 6 respondents, have never used this system. While 26.7 percent agreed and strongly agreed with the researcher's statement that the "At-Taiseer" system is easy to use even if there is no basic knowledge of accounting, as easy as filling out a form. However, 6.7 percent of all respondents, representing one respondent, disagreed with this statement. The researcher found that these respondents have experience using this system between 1 and 3 years.

An analyze the "At-Taiseer" is proven to be able to avoid the risk of Shariah non-compliance in fund and financial management of mosques in zone 5 JAWI. If the mosque's revenue and expenditure records are not managed in an orderly manner, it will result in the risk of non-compliance with sharia in the mosque's fund and financial management. In order to prevent this from happening, one of the questions asked by the researcher to the respondents is the respondent's view regarding the type of transactions and records generated by this system which are appropriate and special for the use of mosques and suraus. Table 3 will show the results related to this statement.

Table 3

*"At-Taiseer" is proven to be able to avoid the risk of Shariah non-compliance in fund and financial management*

	Frequency	Percent	Valid Percent	Cumulative Percent
2.00	1	6.7	6.7	6.7
3.00	6	40.0	40.0	46.7
4.00	2	13.3	13.3	60.0
5.00	6	40.0	40.0	100.0
Total	15	100.0	100.0	

Based on Table 3 above, as many as 40 percent of respondents strongly agree and 13.3 percent agree that this system is complete, all types of transactions and records have been specially adapted for the use of mosques and suraus. While 40 percent of respondents representing those who do not use this system chose the answer "Not sure" and 6.7 percent of respondents disagreed with the statement.

The preparation of mosque financial reporting is related to the knowledge of accounting principles. The reality is that some of the appointed mosque treasurers do not have basic accounting knowledge at all. It is not only mosque organizations that face this problem, even according to Nasir (2021) that Malaysia still lacks registered certified accountants. He has brought statistics from the Malaysian Institute of Accountants (MIA) that members registered as chartered accountants in Malaysia are only around 36,000. So in this question, the researcher wants to get feedback from the respondents that if the statements can be generated automatically after the transaction is recorded, it will be able to be used as a reference for the mosque's management and administration in managing the mosque's funds according to the purpose of the collected funds. And this can cause the risk of non-compliance with sharia in the management of mosque funds and finances to be avoided.

Table 4

*Statement are generated automatically after transactions are recorded*

	Frequency	Percent	Valid Percent	Cumulative Percent
1.00	1	6.7	6.7	6.7
3.00	5	33.3	33.3	40.0
4.00	3	20.0	20.0	60.0
5.00	6	40.0	40.0	100.0
Total	15	100.0	100.0	

Table 4 shows a total of 40 percent of respondents strongly agree and 20 percent agree with the statement that the statements are generated automatically after the transaction is recorded. While 33.3 percent of respondents were not sure about this statement and 6.7 percent of respondents strongly disagreed.

In general, funds accumulated in mosque accounts can be categorized into two categories, namely general funds and special funds. In the official website of the Negeri Sembilan Mufti Department, there is an explanation of the meaning of each fund (Sembilan, 2021). General funds are money donated with the intention of benefiting the mosque and parishioners. While special funds are divided into several parts, which are cash collected for the development of mosques, money or assets that are endowed for specific mosques, money donated by the public as charity or charity to a mosque, and money donated by the public to carry out activities certain. Therefore, every mosque reporting needs to have these two categories so that the management and administration of the mosque can spend the funds according to their respective categories. With this, the risk of non-compliance with sharia in the management and funds and finances of the mosque can be avoided. Table 4 shows the level of respondents' confidence in this system in assisting the mosque treasurer in dividing funds into the two categories above and displaying it in the mosque's monthly financial reporting.

Table 5

*General and special funds can be separated in the statement*

	Frequency	Percent	Valid Percent	Cumulative Percent
1.00	1	6.7	6.7	6.7
3.00	5	33.3	33.3	40.0
4.00	4	26.7	26.7	66.7
5.00	5	33.3	33.3	100.0
Total	15	100.0	100.0	

Therefore, Table 5 shows that 33.3 percent of respondents strongly agree and 26.7 percent agree with the statement that with this system, general and specific funds can be separated in the statement. This is because according to the respondents, the large category of acceptance (credit) can be modified as appropriate. Users can categorize the receipt of funds whether the funds are for general or specific purposes. The remaining 33.3 percent of respondents were not sure about this statement and 6.7 percent strongly disagreed with this statement.

Each State Department of Islamic Religion among the Departments of Islamic Religion in the Federal Territories has issued a book on Financial Management Guidelines for Mosques and Suraus in the Federal Territory as a reference for members of the Parish Committee (AJK) of mosques and surau Committees in financial management in order to be orderly and controlled. The researcher has selected some of the guidelines found in this book to be used as questions in the questionnaire to represent the effectiveness of this "At-Taiseer" system in complying with the financial guidelines that have been issued. Among the financial guidelines as found in Article 48.2, Section 9: Accounting Management in this book (Persekutuan J. A., 2016) says that the treasurer needs to prepare a Monthly Statement of Receipts and Expenses and submit it to the Mosque Management Division every month for review.

Table 6

*The mosque's monthly financial statement can be sent to the zone 5 JAWI administrative office every month*

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1.00	1	6.7	6.7	6.7
2.00	1	6.7	6.7	13.3
3.00	6	40.0	40.0	53.3
4.00	1	6.7	6.7	60.0
5.00	6	40.0	40.0	100.0
Total	15	100.0	100.0	

Table 6 showed a total of 6 respondents which is 40 percent of all respondents strongly agree with the statement that with this system, the mosque's monthly financial statements can be sent to the JAWI Zone 5 Administrative Office every month. While one respondent (6.7%) agreed with this statement. A total of 6 respondents (40%) were unsure of this statement, while the remaining respondents each disagreed (6.7%) and strongly disagreed (6.7%) with this statement.

Article 7.3, Part 3: Records and Financial Statements, the Financial Management Guidebook for Mosques and Suraus in the Federal Territory (Persekutuan J.A., 2016) states that the Monthly Financial Statements must be displayed on the notice board of mosques and suraus for the purpose of transparency to parishioners and congregations . Therefore, this question wants to get feedback from the respondents regarding the matter.

Table 7

*The mosque's monthly financial statement can be displayed on the mosque statement board every month.*

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1.00	1	6.7	6.7	6.7
2.00	1	6.7	6.7	13.3
3.00	4	26.7	26.7	40.0
4.00	2	13.3	13.3	53.3
5.00	7	46.7	46.7	100.0
Total	15	100.0	100.0	

Based on Table 7 above, a total of 7 respondents (46.7%) strongly agree and 2 respondents (13.3%) agree with the statement that with this system, the mosque's monthly financial statements can be displayed on the mosque's notice board every month. The remaining respondents, which are 4 respondents (26.7%) are not sure about this statement. In addition, one respondent (6.7%) disagreed and another respondent (6.7%) strongly disagreed with this statement.



Article 55, Section 10 : Audit Management is related to audit warnings. Auditing financial statements of mosques and suraus in the Federal Territory can only be carried out by auditors appointed by MAIWP or JAWI. Inspections on financial management of mosques and suraus are held periodically. Therefore, this D3 question will get respondents' feedback on the audit warning after they use the mosque and surau account system "At-Taiseer".

Table 8

*The mosque party doesn't or less receive remarks from the auditor after the financial report of the mosque is done*

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1.00	1	6.7	6.7	6.7
2.00	1	6.7	6.7	13.3
3.00	5	33.3	33.3	46.7
4.00	7	46.7	46.7	93.3
5.00	1	6.7	6.7	100.0
Total	15	100.0	100.0	

Table 8 showed as many as one respondent (6.7%) strongly agreed and 7 respondents (46.7%) agreed with the statement that with this system, the mosque did not or received less criticism from the auditor after the inspection of the mosque's financial report. While 5 respondents (33.3%) were not sure with this statement, and the remaining one respondent (6.7%) disagreed and another (6.7%) strongly disagreed with this statement.

In order to get an overview of whether this system is able to help mosque and surau treasurers prepare mosque financial reporting as outlined by JAWI, the researcher came up with this question. The results of the respondents' feedback can be seen as found in table 9 below.

Table 9

*The mosque's monthly financial statements can be prepared in accordance with the financial guidelines for mosques and federal regional suraus that have been issued by the JAWI party*

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 2.00	1	6.7	6.7	6.7
3.00	5	33.3	33.3	40.0
4.00	5	33.3	33.3	73.3
5.00	4	26.7	26.7	100.0
Total	15	100.0	100.0	

Based on Table 9 above, it shows that 4 people (26.7%) strongly agree and 5 people (33.3%) agree with the question given that with this system, the mosque's monthly financial statements can be prepared in accordance with the financial guidelines for mosques and suraus in the Federal Territory which has been issued by JAWI. While a total of 5 people

(33.3%) chose the answer "Neutral" representing the answer "Don't know" and 1 person (6.7%) disagreed with the statement.

Article 7.2, Part 3 : Records and Financial Statements, Financial Management Guidelines for Mosques and Suraus in the Federal Territory. Therefore, Table D5 below shows whether respondents agree with the statement as in question D5 or vice versa.

Table 10

*The mosque's monthly financial statement can be presented and sent to the parish committee every month for approval along with the meeting notice at least seven (7) days before the meeting date*

	Frequency	Percent	Valid Percent	Cumulative Percent
2.00	1	6.7	6.7	6.7
3.00	5	33.3	33.3	40.0
4.00	3	20.0	20.0	60.0
5.00	6	40.0	40.0	100.0
Total	15	100.0	100.0	

Table 10 shows a total of 40 percent of respondents (6 people) strongly agree and 20 percent (3 people) agree with the statement that with this system, the mosque's monthly financial statements can be presented and sent to the Parish Committee every month for confirmation together with the meeting notice at least -at least seven (7) days before the date of the meeting. While 33.3 percent of respondents (5 people) are not sure about this statement and 6.7 percent of respondents (1 person) disagree.

Based on the findings above, it can be concluded that the mosque and surau account system "At-Taiseer" is proven to be easy to use and affordable. In addition, this system has also proven to be able to avoid the risk of non-compliance with shariah in the fund and financial management of mosques under the supervision of the JAWI Zone 5 Administrative Office. This account system also proved to be effective in making the financial reporting of mosques in JAWI zone 5 orderly and controlled as outlined in the Federal Territories Mosque and Surau Financial Management Guidelines book published by the Federal Territories Islamic Religious Department (JAWI).

### Conclusions and Discussions

In conclusion, the use of an account system specifically for mosques is very important so that financial reporting can be prepared in an orderly and organized manner. The mosque and surau account system "At-Taiseer" is one of the account systems that must be chosen by the management and administration of the mosque to have. This is because the results of the researcher's study found that this system is easy to use and the price is affordable, avoiding the risk of non-compliance with shariah in the management of mosque funds, and this system is effective in meeting the demands of mosque and surau financial guidelines issued by the Islamic Religious Council of the Federal Territories and Federal Territories Department of Islamic Religion. In addition, it is hoped that the authorities can coordinate the use of this "At-Taiseer" mosque and surau account system in all mosques in the Federal Territory (Kuala

Lumpur, Putrajaya and Labuan) so that all financial reporting of mosques in the Federal Territory becomes uniform. And finally, hopefully with this orderly and organized financial reporting of the mosque, we can prevent the deviation or leakage of the donors' funds from happening and further increase the trust of the donors to continue channeling donations to the mosque institution.

Although the results of the analysis successfully prove the effectiveness of this system as the objective that has been made by the researcher, there are some suggestions that the researcher feels need to be considered by the system developer Mr. Isma'il bin Abdul Karim. Among the researcher's recommendations is that the developer places a specific sub-category such as for the acceptance of the category "General Funds - Friday Collection", "General Funds - Cash/Cheque/Online Donations", "Special Funds - Development and Repair of Mosques, "Special Funds - Bantuan Gerobok Rezeki" and others, while for production the categories "Administrative Expenses - Utility Bills", "Administrative Expenses - Allowances for Mosque Officers and Staff", "Ijtima'ie Expenses - Mosque Endowment Program", and "Commercial Expenses - Cooperatives" Mosque" and others.

It is to further launch the treasurer's work when filling in data in the system according to their respective categories. This is because the existing system only has "Income" and "Expenditure" categories, the treasurer who will add himself to the sub-category to general or special funds, administrative expenses, ijtima'ie or tijari. And aims so that the financial reporting of mosques, especially mosques under the supervision of the Kuala Lumpur JAWI Zone 5 Administrative Office will be harmonized.

#### **Conflict of Interest Statement**

This research was conducted without any commercial, financial or personal gain. The absence of conflicting interests with the research funders is hereby declared.

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