



# PROCEEDINGS

ISHC

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ISLAMIC HERITAGE

2nd International Islamic  
Heritage Conference 2017

CONFERENCE 2017

المؤتمر الدولي الثاني للتراث الاسلامي

*"STRENGTHENING KNOWLEDGE, EMPOWERING ACHIEVEMENT"*

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ABDUL QAYUUM ABDUL RAZAK  
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RAWI NORDIN  
S. SALAHUDIN SUYURNO  
DZIAUDDIN SHARIF

**PROCEEDING OF 2ND INTERNATIONAL  
ISLAMIC HERITAGE CONFERENCE  
(ISHEC 2017)**



2nd International Islamic  
Heritage Conference 2017



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# PROCEEDING OF 2ND INTERNATIONAL ISLAMIC HERITAGE CONFERENCE (ISHEC 2017)

*Editors*

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# Foreword

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بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

*Bismillahirrahmanirrahim.* All praise to Allah SWT. Blessing and Prayers be upon Prophet Muhammad SAW, and also to his family members, kindred's, companions and his followers who adhere faithfully to his teaching.

I would like to express my gratitude for this invitation to write a few words in conjunction of this proceeding. Heartiest congratulations go to the organizers of the 2<sup>nd</sup> International Islamic Heritage Conference 2017 (2<sup>nd</sup> IsHeC2017) that was held on 14<sup>th</sup> – 15<sup>th</sup> November 2017. Congratulations also to the editors for their efforts in publishing the articles presented at the 2<sup>nd</sup> IsHeC2017.

*Proceeding of 2nd International Islamic Heritage Conference 2017* is a very noble effort as it adds to the corpus of literature on Islamic based research in various disciplines of knowledge. I hope that this proceeding can be a catalyst for the germination and strengthening of Islamic knowledge.

Finally, I wish to extend my sincere appreciation to all parties involved in the publication of this proceeding especially Academy of Contemporary Islamic Studies (ACIS) UiTM Melaka, Center for Islamic Philanthropy and Social Finance (CIPSF), Pusat Jaringan Industri, Komuniti dan Alumni (PJI & A) UiTM Melaka and the authors for their contribution.

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Alor Gajah, Melaka.



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# Preface

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In the name of Allah, the Most Beneficent, the Most Merciful. All praise is due to Allah SWT, the Almighty. We all praise Him, seek His Help, and ask for His Forgiveness. We seek refuge with Him from the evil of our souls, and from our sinful deeds. He whom Allah SWT guides, no one can misguide him, and whoever Allah SWT misguides, no one can guide him. Blessings and prayers upon His Messenger Prophet Muhammad SAW. We would like to express our thorough and sincere gratefulness to Allah the Almighty, who has given us the opportunity to write, edit and complete the *Proceeding of 2nd International Islamic Heritage Conference 2017*.

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Hopefully, the *Proceeding of 2nd International Islamic Heritage Conference 2017* will give a clearer view of various contemporary issues in Islamic-based research in this country and the Muslim world as a whole. Finally, we hope that this proceeding may inspire and motivate its readers in initiating attempts and contributions for the sake of Muslim ummah.

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# QUALITATIVE CHARACTERISTICS ACCOUNTING INFORMATION OF KARIAH MOSQUE: A CONCEPT PAPER

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## ABSTRACT

All financial transactions should be included in organisations' reports in order to provide complete financial information to its primary and other users. Therefore, financial reports prepared by kariah mosque should encompass qualitative characteristics that would assist users in decision making. Malaysian Accounting Standard Board (MASB) has outlined the characteristics that should be included in business organisation financial report. However, kariah mosques are categorized under non-profit organisation, thus, characteristics may differ from profit making organisation. This study is objectively to investigate the understanding of qualitative characteristics and the usefulness of financial information that presented in kariah masjid's financial report. The study will use qualitative characteristics that adopted from Malaysian Accounting Standard Board (MASB) namely relevance, faithful representation, comparability, verifiability, timeliness and also other characteristics that suggested from previous literature. The study will use self-administer questionnaire, distributed to users (working committees, funders, donors) and preparer of kariah masjid's financial report. It is estimated that the understanding the quality of financial report would be different among users and preparers.

**Keywords:** Mosque, Accounting, Qualitative Characteristics

## INTRODUCTION

Malaysian mosques generally are categorized as state, district, kariah and private. Mosques usually would have committees to manage their operations especially kariah mosque. Enduring limited funds, these working committees are forced to run the mosques' activities. Commonly, activities conducted are funded via funds that received from state government as well as sadaqah from its communities. Limited funds, however, restrict the working committee in their making decision. The absence of timely manner accounting data may also affect their decision making.

Mosque institution is categorised as non profit organisation, offering services without tendency to make profit. However, there are certain activities conducted by mosque management in view to gain income. The business

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activities engaged are perceived as a social enterprise activity. The price charged to their education activity as such are normally below market price. On the other hand, other activities conducted by kariah mosques are free of charge. This is because mosque is always viewed as a place for worship even though it should be viewed as a development centre for the community especially mosque that are categorized as kariah mosque. In order to conduct profitable social enterprise activities, financial accounting data is vitally needed by mosques' working committee. Decision to conduct, stop or downsizing social enterprise activities will be affected if the financial report loses its qualitative characteristics.

In current trend, many kariah mosques have opted to establish their own cooperative movement. In 2016, it is reported that 409 kariah mosques that registered their cooperative and another 483 were in the process of registering their cooperative movement (Utusan, Nov 2016). The cooperative movement would result kariah mosques actively conducting business transaction. Thus, it is highly important their financial report includes qualitative characteristics.

## **LITERATURE REVIEW**

### **Kariah Mosques and Decision Making**

In order to run a proper place for worship and serving as a development centre for the community, kariah mosques need to have sufficient resources. Currently, kariah mosques are highly dependent on sadaqah fund that are contributed by its own community. It is a nature of human behaviour to be confident on how resources are used before contributing their money to an organisation.

Further, effective use of resources would guarantee the continuity of best service offered by kariah mosque. Mosques premises nowadays are no longer limited use for prayers only. Users of kariah mosque may use premises and services for many occasions such as conducting education classes and wedding vows. These social enterprise activities would generate income, increase kariah mosques' resource to fund mosques' management and maintenance costs. If users found that mosque premise and services provided by mosque are comfortable and satisfying, users most likely to use the premise in the future. The satisfaction would also lead the increase the ability of mosque to generate more income in future. This is due to the fact that users foresee the usage effectiveness of mosque's resources towards achieving mosque missions. Since the mosque's committee is responsible in making decision regarding mosque's resources, users will indirectly confident with committee stewardship ability (Viader and Espina, 2014).

The preparation of business organisation's financial reports is objectively to accommodate demand of its stakeholders that is for stewardship demand and decision making demand. Stewardship demand is directly related to an agency theory. In business organisation view, stakeholder usually delegate decision making for the business organisation to elected managers. In view of kariah mosques, the selected working committee take those responsibilities. Consequently, stakeholders must be able to evaluate the performance of the managers who runs the business organisation. Thus, financial reports should

include economic information that would enable to evaluate performance of managers.

### **Financial Report Qualitative Characteristics**

As shown in Figure 1, the fundamental qualitative characteristics of outlined by Malaysia Accounting Standard Board (MASB) are relevant and faithful representation. However, there are enhanced qualitative characteristics namely comparability, verifiability, timeliness and understandability. Nevertheless, these qualitative characteristics are mainly focus on business organisations' financial report.

#### ***Relevant***

Users of financial statement need information that would significantly influence their decision making. Thus, it is commonly agreed as the basic qualitative characteristics (Tsoncheva, 2014). MASB explained that financial data represent in the financial statements must be relevant in order to fulfil decision making in terms of predicting and confirming value (MASB, 2011; Mbobo & Ekpo, 2016; Grigoras-Ichim & Morosan-Danila, 2016; Obaidat, 2007; Tsoncheva, 2014). Financial report should enable users to predict future performance or trend of financial health of business organisation. Thus, information that enable user to make prediction must be disclose in the financial report. Lack of adequate information disclosure in financial report prepared has been said that cause the quality of such financial report deteriorated (Rostami & Salehi, 2011). The financial report is expected to contain information that to confirm prior expectations of users. Users may change their expectation by analysing information that included in the financial report (Mbobo & Ekpo, 2016). Otherwise, users use the information to confirm their expectations. Nevertheless, it is difficult to translate which financial data that has predictive and confirmative value referring to Kariah Mosque Financial report.

Users also expect the information is materially sufficient (Grigoras-Ichim & Morosan-Danila, 2016). If the information is omitted and mistaking, users may decide wrongly. It is open for justification by preparer of financial report to decide the material sufficiency of financial data reported. Obaidat (2007) include timeliness argument that the researcher opined timeliness is also influence information to be relevant. If financial report fails to be presented at time required, the report will lose its quality.

#### ***Faithful representation***

Accounting information that is displayed in financial report must reflect the phenomena of the business entity resides. The report should not be biased to any group of user as different user has different view. For an example, business organisation owner would want financial report showed a huge profit earned. However, owner may manipulate accounting data by showing less reported profit in order to reduce payment of tax to tax authorities. Thus, faithful representation is categorised as fundamental qualitative characteristics.

Accounting data that are collected and summarised in Financial Report must be completed, free from error and in neutral manner (IASB, 2010; MASB, 2011; Mbobo & Ekpo, 2016; Otubor et al., 2017; Grigoras-Ichim & Morosan-Danila, 2016; Tsoncheva, 2014). Nevertheless, a misreport expenses and misclassification of expenses are commonly acknowledged as an obstacle in reporting accurate and complete information. In view of the fact that most of kariah mosques are fairly small organisation with limited funding, they are not able to access professional skill and assistance in ensuring the correct item classification (Heijden, 2013).

### ***Comparability***

Many literatures discussing comparability as qualitative characteristics regarding investors' decision making. Investor would like to decide investing to more profitable business entities. Investors would make analysis by comparing current accounting period with previous period financial report. They would also compare it with similar organisation in the similar industry. In order to do comparison, consistency in applying accounting methods, policies and procedure is a compulsory (MASB, 2011; Mbobo & Ekpo, 2016; Grigoras-Ichim & Morosan-Danila, 2016; Tsoncheva, 2014). Otherwise, the comparability would be meaningless.

Accounting methods, policies and procedure are not necessarily stagnant or cannot be changed for number of years. Economic phenomena and technology advance may require a change in accounting methods applied, policies and procedure. For an example, valuing a computer donated is normally using historical cost (the price cost). However, the fair value (similarly with market value) is nowadays available freely on the internet. Consequently, the accounting policy using historical cost should be changed to fair value. The inability to change this accounting policy may distort the faithful representation as well. However, any change in accounting method, policy and procedure must be justified in the financial report so that the information reported is not misleading.

### ***Verifiability***

This quality will ensure that accounting data represented the accurate economic phenomena. All data recorded has been verified by independent observers whereby they could reach a consensus on the accuracy of data represented (MASB, 2011; Mbobo & Ekpo, 2016; Grigoras-Ichim & Morosan-Danila, 2016; Obaidat, 2007). The accounting data can be verified directly or indirectly. Direct verification mainly by observation such as daily cash donation that are received in mosque donation box is counted at the end of the day and recorded manually in a log book. In general, this practice can ensure data would have no error and complete. On the other hand, indirect verification refers to reliable estimates or calculation by using certain method or formula. For an example, the estimation of depreciating value of furniture. A reliable estimation would consider the useful life of the furniture. In this manner, furniture carrying value is credible to be

shown in the financial report. Subsequently, the financial report is viewed by users as credible to be used as bases for their decision making.

### ***Timeliness***

This characteristic requires financial report is to be available for users at the time decision making to be made by the users (MASB, 2011; Mbobo & Ekpo, 2016; Otubor, et al. 2017). The absence financial report at the time of decision making would force decision makers to rely on other sources which could be inaccurate. For an example, cash flow statement is not available in time to commit to long term loan. There is a possibility the organisation would suffer in future in raising cash to pay its long term loan.

Accounting data has a capacity to influence decision of future actions. If the financial report prepared overdue its time capacity, the usefulness of such information is depleted. Mbobo & Ekpo (2016) posits that business organisations' annual report loses the timeliness characteristics due to number of days delayed by auditor signing the reports. Annual reports only made available once auditors formed their opinion regarding the true and value of the financial reports. Therefore, few giant corporations produce interim financial report to ensure information disseminate to users (Otubor, et al., 2017).

### ***Understandability***

Financial report should be prepared in order for users to make decision. Therefore, users must be able to comprehend items that are included in the financial Statements (Tsoncheva, 2014). However, business organisations' activities are becoming more complex nowadays especially in accounting classification (Nobes and Stabler, 2013). There are many accounting technical terminologies that not all users are familiar with. Consequently, preparer indirectly making the financial report harder to be comprehend by average users. Only those who acquired high knowledge in accounting that could use efficiently the financial reports.

Users of kariah mosque financial report should be assumed as an average individual with limited knowledge of accounting. The accounting data would be perceived as significant for their decision making (Obaidat, 2007). Thus, preparing the financial report must be well organised with simple notes of explanation and preferably use tables and graphs. As pointed out by Mbobo & Ekpo (2016) the inclusion of unfamiliar accounting technical terminologies would deter the comprehension on the information presented.

### ***Other considerations***

Users may want to have all the financial data. However, to prepare data and moulding it to be useful information would require certain cost. For an example, users need data on daily donation collected. Treasurer could provide a log book for collector to record the daily collection. Then, the data in the log book is needed to be entered in a computer application that enables to be presented in graphical presentation. The absence of graphical presentation would cause data to

be meaningless. Consequently, preparer need to weigh the cost incurred to produce and prepare the required data against the benefit that data would bring to users (MASB, 2011; Mbobo & Ekpo, 2016; Rostami & Salehi, 2011). Whenever the cost is higher to prepare data, the preparer would opt not to report the data. Nevertheless, the process of weighing cost benefit analysis always proven to be difficult procedure. It also could cause negative effect on reliability of data (Obaidat, 2007).

Grigoras-Ichim & Morosan-Danila (2016) and Rostami & Salehi (2011), posit that conservatism could affect the quality of accounting information. The conservatism rules out if there is a doubt in choosing which value to report, preparer should choose to report a lesser asset amount or a greater liability amount, and a lesser amount of net income.

Another considered as characteristic that influence the quality of financial report is reliability. As mentioned by Rostami & Salehi (2011), auditors are more concern on reliability of accounting information compared to relevance. However, reliability can be assured by verifying the accounting information so that the data is reliable enough for user to depend on. As pointed out by Obaidat (2007), reliability is consisting of verifying data, faithfulness representation of data and data must be in neutral to any users.

## **METHODOLOGY**

The study will use data collected from users and preparers of kariah mosques' in Melaka. Currently, there are 181 kariah mosques in Melaka. Each kariah mosques would have their own management committee members, beneficiaries, employees and volunteers. Those individuals are potential respondents as they are users of accounting information of kariah mosques financial reports.

The users who are to be selected should be those who are presumed using financial report in making their decision. Thus, among the management committee members, the chairman and secretary will be selected as respondents as they normally would have higher authority in making decision. Since Treasurers is the one who prepare the financial reports, they also will be selected as respondents. The Religious Affairs Department that represented State government grants cash contribution to kariah mosques on yearly basis. Therefore, the monitoring executives from Majlis Agama Islam Melaka also will be respondents. It is estimated that the management committee may reluctant to take part in answering the questionnaire, researchers will get approval and support from Majlis Agama Islam Melaka in conducting the survey.

The source of data in this study is primary data by distributing questionnaires to potential respondents. The questionnaire will be developed in Malay language for a clearer comprehension of respondents. It will also reduce confusion since most of respondents may not have knowledge on accounting or business management. The questionnaire includes questions to require respondents to express their view on each of the six qualitative characteristic. It also will include open ended questions that allow respondents to express their own views.

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