

ACCOUNTABILITY OF ACCOUNTING IN THE ERA OF INDUSTRIAL REVOLUTION 4.0 IN THE MOSQUE X

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Abstract

This research aims to analyze the accountability of accounting in the era of the industrial revolution 4.0, this research was conducted in the mosque. This research is qualitative research using the approach of Phenomenology. Based on the results of this study revealed that the mosque of X in managing its Treasury be receiving funds or spending of funds already recorded and reported properly. Related financial statements PSAK 45, nonprofits on Mosque X overall has not met with PSAK 45, but the presentation of his report had already been disclosed in detail, neatly structured with a the coding of accounts, as well as easy to understand. The use of online-based accounting applications on X Mosque is one application of the technology in the era of the industrial revolution 4.0.

Keywords: accountability, finances mosques, PSAK 45, accounting online

AKUNTABILITAS AKUNTANSI DI ERA REVOLUSI INDUSTRI 4.0 DI MASJID X

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Abstrak

Penelitian ini bertujuan untuk menganalisis akuntabilitas akuntansi di era revolusi industri 4.0, penelitian ini dilakukan di Masjid X. Penelitian ini merupakan penelitian kualitatif dengan menggunakan pendekatan fenomenologi. Berdasarkan hasil penelitian ini mengungkapkan bahwa Masjid X dalam mengelola keuangannya berupa penerimaan dana maupun pengeluaran dana sudah dicatat dan dilaporkan secara baik. Terkait PSAK 45, laporan keuangan organisasi nirlaba pada Masjid X secara keseluruhan belum memenuhi dengan PSAK 45, akan tetapi penyajian laporan keuangannya sudah diungkapkan secara rinci, terstruktur rapi dengan pengkodean akun, serta mudah dipahami. Penggunaan aplikasi akuntansi berbasis *online* pada Masjid X merupakan salah satu penerapan teknologi di era Revolusi Industri 4.0.

Kata Kunci: Akuntabilitas, Keuangan Masjid, PSAK 45, Akuntansi *online*