

## Analysis of Internal Control System for Cash Receipts at the Assalam Mosque, East Surabaya: Referring to Definitions and Procedures

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### ABSTRACT

**Purpose:** This study aims to examine how the internal control system (ICS) is implemented in the cash receipt process at the Assalam Purimas Mosque in Surabaya, and also to assess how effective the system is in achieving transparency and accountability in the management of mosque finances.

**Method:** This study uses a descriptive qualitative method with three main techniques in data collection, namely in-depth interviews, direct observation, and document analysis. Interviews were conducted with one source, namely the deputy chairman of the Assalam Mosque management who has access to financial information and decision making. Observations were made on the mosque's financial management activities, which include recording cash receipts and document management. Meanwhile, documentation analysis includes a review of the organizational structure, standard operating procedures, periodic financial reports, and evidence of transactions. The data collected was analyzed based on elements of organizational structure, authorization, documentation, and separation of duties.

**Findings:** The results of the study show that Assalam Mosque has implemented several elements of ICS, such as the separation of duties between the treasurer and secretary which is running well, recording of Cash Receipts is also done digitally using applications such as Excel and Google Sheets, and has used digital payments via Qris. For expenses above IDR 1 million, there is a special authorization procedure. The main sources of cash receipts include regular donors, Friday infaq, and funds from study activities, recorded by the treasurer. However, the aspect of transaction documentation still needs to be strengthened, especially regarding the storage of physical evidence such as receipts and checks.

**Implication:** The findings emphasize the need to improve the quality of human resources, standardize supporting documents, and implement a tiered supervision system to reduce the risk of errors or fraud. Good practices that have been implemented at Assalam Mosque can be a benchmark for other mosques to improve their internal control systems.

**Originality:** This study's results offer a unique and practical contribution by applying ICS theory to mosque financial management, a topic that has rarely been explored before. It also provides strategic recommendations based on field findings that similar religious organizations can use.

**Keywords:** Accountability, Cash Receipts, Internal Control System, Non-Profit Organizations, Transparency.

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## INTRODUCTION

According to [Mulyadi \(2018\)](#), the internal control system includes organizational structure, methods, and measures that are coordinated to maintain organizational assets, check the accuracy and reliability of accounting data, encourage efficiency, and encourage compliance with management policies. Internal control is not only applied to the business sector, but non-profit organizations ([Andhaniwati, 2022](#); [Wahida & Suryaningrum, 2023](#)), such as mosques also need the implementation of business controls so that the management of funds, assets, and operational activities can run transparently, accountably, and prevent fraud.

The mosque is a non-profit organization that does not only function as a place of worship, but also functions as a center for social and community activities. The mosque receives and manages monthly funding sources from donors, infaq, studies, shodaqoh, and other activities. Therefore, the importance of accounting knowledge in financial management in the mosque. As an institution that manages the finances of the community/congregation, the mosque has a great responsibility. The existence of an Internal Control System is very necessary in this case, to prevent fraud and ensure that finances run well and in accordance with the objectives that have been implemented. According to Asrori, internal control acts as a system designed to ensure that all operational and financial activities in an organization can be carried out optimally, efficiently, and well-coordinated ([Reffiandra & Asmandani, 2024](#); [Hayati et al., 2025](#)).

However, financial management in mosques often faces challenges such as limited human resources with accounting competencies, manual recording systems, lack of transaction documentation such as receipts, and weak implementation of internal control principles. These challenges can lead to the risk of recording errors and data misuse, which can reduce public trust in mosque administrators. Based on research by [Putra & Murtini \(2024\)](#), it was found that the internal control system was still not running optimally at the Baiturrahman Mosque, especially during the implementation of the Isra' Mi'raj activities. Then, research by [Wahdah \(2024\)](#), also stated that the delivery of finances at the Oesman Al-Khair Grand Mosque still had limited information, which only informed weekly infaq income, this reflects that financial transparency has not been fully implemented.

The purpose of the internal control system according to [Mulyadi \(2018\)](#), definition is: (1) to maintain organizational assets, (2) to check the accuracy and reliability of accounting data, (3) to encourage efficiency, and (4) to encourage compliance with management policies. Therefore, this article aims to discuss the internal control system for cash receipts in mosques. The main purpose of this article is to find out whether the Assalam Mosque has implemented the correct ICS and how the system can be improved to support good, accountable, and transparent mosque financial management. Therefore, the research question (RQ) is:

**RQ:** How does the internal control system of cash receipts at the Assalam Mosque in Surabaya work?

To overcome this, a study is needed that discusses the elements of internal control of cash receipts, such as separation of duties, authorization, healthy practices and the responsibilities of an employee. These elements are very important to build a system that can detect and prevent errors and fraud. Then, with a clear organizational structure and proper division of authority, it can also support the creation of transparency and accountability in the management of mosque funds.

This study was conducted based on the results of observations and interviews conducted at the Assalam Purimas Mosque, which showed efforts to implement an internal control system, such as the use of digital technology in recording, separation of duties between administrators, and the existence of approval procedures in disbursing funds. However, further analysis is still needed to assess the extent to which the implementation of these elements is in accordance with the theory of a good internal control system. By understanding the real conditions in the field, it is hoped that the results of this study can be the basis for improving the existing system and become a reference for the financial management of other similar mosques.

## LITERATURE REVIEW

### Internal Control System

According to [Mulyadi \(2018\)](#) in his book *Sistem Akuntansi*, the internal control system includes organizational structure, methods, and measures that are coordinated to safeguard organizational

assets, check the accuracy and reliability of accounting data, encourage efficiency, and encourage compliance with management policies. In accounting and organizational theory, internal control is understood as a process that involves the active role of human resources, which is designed to help organizations achieve predetermined goals or objectives (Nainggolan, 2018). Adriani, Idrus, & Mursakin (2024) explain that internal control is a collection of policies and procedures designed to protect company assets or wealth from all forms of misuse, ensure the availability of accurate accounting information, and ensure that all regulations are complied with and implemented properly by all company employees. A sound ICS might protect the company from embezzlement since it provides an audit trail for control from internal and external auditors (Kusnadi & Kirana, 2023; Dirani et al., 2024).

So, from several definitions, it can be concluded that internal control is a process that involves organizational structure, policies, procedures, and the active role of human resources designed to safeguard organizational assets, ensure the accuracy of accounting data, encourage operational efficiency, and ensure compliance with applicable policies and regulations in order to achieve organizational goals.

### **Elements of Internal Control System**

According to Mulyadi (2018), there are four elements of the internal control system. The first is an organizational structure that clearly separates functional responsibilities. With this separation of responsibilities, it reflects the principle of separation of duties so as to minimize the risk of fraud or errors. In its implementation, the party receiving cash should be different from the party recording financial transactions. This aims to create reliable financial information, protect organizational assets and ensure that every financial activity runs in accordance with applicable policies.

In addition, there is a system of authority and recording procedures designed to provide adequate protection for assets, liabilities, income, and expenses. This system includes proper authorization for each transaction, the use of complete source documents and supporting evidence, and systematic recording of transactions in valid accounting records. The authority system is needed so that every financial transaction that occurs in an organization can only be carried out after obtaining approval from the authorized party. This aims to prevent misuse of funds and ensure that every financial activity is in accordance with the objectives and policies of the organization. This authority also creates clear responsibilities for each position or position in the organizational structure, thus facilitating the internal audit and evaluation process (Kusnadi & Kirana, 2023; Siahaan & Suryaningrum, 2024).

Another element that is no less important is healthy practices in carrying out the duties and functions of each organizational unit. This element emphasizes the importance of a clear division of tasks, implementation of procedures according to each individual's responsibilities, and hierarchical supervision so that organizational activities run effectively and efficiently. Each organizational unit must carry out its functions in a disciplined and consistent manner according to established procedures. This creates a structured work environment and supports the achievement of accountability. In the context of non-profit organizations such as mosques, this healthy practice is reflected in the clear division of tasks between the treasurer, secretary, and other administrators, as well as verification and reporting procedures that are carried out routinely. The implementation of tasks according to the role of each unit not only increases operational efficiency, but also becomes a form of internal control to prevent errors or misuse, and ensures that all financial activities can be accounted for transparently.

Finally, the quality of human resources, namely employees or administrators who have the competence according to the responsibilities they carry. The quality of these personnel greatly affects the effectiveness of the implementation of procedures and the reliability of the financial information produced. Every individual involved in financial management must have sufficient understanding of their duties, be able to carry out procedures correctly, and have integrity in maintaining organizational accountability. The appropriate quality between people and their responsibilities ensures that every organizational activity is carried out professionally and in accordance with the principles of internal control, while minimizing the chances of errors, negligence, or fraud.

### **Cash Receipt Accounting System**

According to Mulyadi (2018), cash receipts are an amount of money received by an organization, either in the form of cash or securities that can be immediately disbursed. This receipt comes from various types of transactions, such as cash sales, payment of receivables, or other transactions that can increase the amount of cash owned by the organization (Prameswari, Nasution, & Nindito, 2025). The cash receipt accounting system is a series of cash flow processes that occur in a company continuously

throughout the life of the company concerned, consisting of cash inflow and cash outflow ([Setiyanti & Cahyadi, 2021](#)).

### **Internal Control Elements of Cash Receipts**

In the Accounting System book, [Mulyadi \(2018\)](#) explains the elements of internal control in the cash receipts system. One of them is that the cash function must be separate from the accounting function. The party receiving cash should be different from the party recording finances. This separation of functions is carried out to prevent fraud. Furthermore, recording in accounting records must be based on source documents that are accompanied by complete supporting documents. Information recorded in accounting records must be based on valid source documents and accompanied by complete supporting documents. Then, recording into the accounting records must be done by employees who are authorized to do so. This is done so that every financial transaction in an organization can be carried out after receiving approval from the authorized party. Accounting records that can only be done by authorized employees aim to prevent misuse of funds and ensure that every financial activity is in accordance with organizational policies. Finally, there is a periodic calculation of cash balance. In this physical calculation of cash, a match is made between the amount of cash from the calculation and the amount of cash that should be on the cash receipt evidence.

## **RESEARCH METHOD**

This research is included in the field research category. Field research is a form of outdoor learning where observation activities occur to reveal facts in order to obtain data by going directly to the field. Field research is the collection of data directly in the field using data collection techniques such as observation, interviews, and documentation ([Ahmad & Laha, 2020](#)).

The researcher chose the Assalam Purimas Mosque in Surabaya as the research location to collect data and information related to the internal control system for cash receipts. This study uses a qualitative method with a descriptive research type. The qualitative method is a research method with a process that focuses on understanding a phenomenon through subjective perception whose data produces descriptive analysis in the form of oral sentences or research objects. This qualitative research requires researchers to have broad insight, because researchers interact directly with research objects ([Sahir, 2021](#)).

For data collection, researchers used three main techniques, namely observation, interviews, and documentation. Through observation, researchers can directly find out the internal control system for cash receipts at the Assalam Purimas Mosque in Surabaya. Then, interviews were conducted by means of direct questions and answers with the mosque, namely the deputy chairman III. Information regarding the mosque's financial documentation process was obtained through interviews with the deputy chairman III. Based on the results of the interview, recording of income and expenses was carried out by the treasurer, summarized every month, and then reported to the head of the mosque and announced to the congregation. This information is used to understand general financial management procedures, although the written documents were not reviewed directly.

## **RESULTS AND DISCUSSION**

### **Cash receipt elements**

Mosque cash is an important element that is the main source of income for the mosque. Cash must be managed well and will support various activities at the mosque. Based on the results of observations and interviews conducted by group 5 at the Assalam Purimas Mosque, researchers can find and understand the sources of mosque income as follows.

*"The process of receiving funds comes from donors given by the congregation who routinely give every month with an unspecified and unlimited amount, then through the donation box on Fridays and during large study events, it can also be through building donations from wedding events or study events." (Deputy Chairman).*

Based on the statement, it is stated that the main income of the mosque's cash comes from donations made by the congregation regularly, daily or at certain moments or events with an unspecified and limited amount.

### **Organizational Structure and Internal Control**

The internal control system in the cash receipt procedure in the mosque is very important to ensure transparency, accountability, and security of the funds received. With a good system, the mosque can prevent recording errors, misuse of funds, or even potential fraud. In addition, internal control helps ensure that all income is recorded accurately and in accordance with established procedures, so that funds can be used optimally for operational needs and social programs (Sanusi et al, 2015; Prameswari et al., 2025). Through systematic recording and verification mechanisms, mosque managers can provide clearer reports to donors and congregations, increasing their trust and participation in supporting mosque activities. This system also allows for the separation of duties between parties receiving funds, recording, and managing finances, in order to reduce the risk of errors and ensure that each transaction is in accordance with the principles of good governance. Thus, the implementation of an effective internal control system will create a more trusted, professional, and responsible environment in managing mosque cash (Nikmatuniyah, 2014). The result of the interview about ICS with the deputy chairman is as follows:

*"Income is handed over to the treasurer, whereas if the expenditure is more than one million then it needs to be known by the general chairman, chairman of the foundation for approval and then implementing it" (Deputy Chairman).*

To support the process of accurate financial recording and reporting, the task of recording cash receipts and expenditures is entirely entrusted to the treasurer. The treasurer records all income, from monthly donations from the congregation, donation boxes on Fridays, to funds from weddings or major studies, into the cash book and the mosque's financial system. Furthermore, the secretary is responsible for typing and compiling monthly financial reports and budget submission forms for upcoming activities. The reports and budget proposals are then submitted to the general chairman and vice chairman of the mosque for review. If the amount of expenditure exceeds one million rupiah, official approval from the chairman of the foundation is also required before the budget is realized. In this organizational structure, the general chairman plays a role in overseeing the entire cash flow and providing strategic direction, while the vice chairman helps review and ensure that all transactions are in accordance with the goals and values of the mosque. Thus, a clear division of tasks between the treasurer, secretary, chairman, and vice chairman as an organizational structure to ensure transparency and accountability in the management of mosque cash.

*"The mosque uses computer or laptop aids for recording, archiving which is useful for reporting" (Deputy Chairman).*

The mosque no longer records income manually in notebooks, but uses excel, google sheets which make every transaction recorded neatly and clearly to be read by users. With the help of digital technology, it can make it easier for secretaries and treasurers so that in carrying out their duties they can be carried out quickly and accurately.

*"Physical documents that can be in the form of checks, receipts that will be submitted to the treasurer, and from the income will be used for the needs of the mosque" (Deputy Chairman).*

*"Income through Qris will be summarized by the treasurer to be summarized and reported" (Deputy Chairman).*

Based on this statement, it explains how mosques manage finances from two types of income sources. Physical sources that are usually given directly with a check are a letter of instruction given to donors to the bank to disburse money, then there is a receipt which is proof of receipt of cash given which is made by the treasurer as a sign that the funds have been received. Due to technological advances, many mosques use digital payment systems.

### Internal Control System in Cash Receipts at Assalam Mosque

The internal control system in cash receipts at Assalam Mosque has been designed comprehensively to ensure that every rupiah received can be accounted for transparently, accurately, and safely, and in accordance with the elements of internal control as explained by [Mulyadi \(2018\)](#). In practice, cash receipts are recorded directly by the treasurer immediately after the funds are received, either from the Friday donation box, congregation donations, or the results of activities such as studies or weddings. After the money is collected by the officer, the funds are immediately handed over to the treasurer to be recorded in the daily cash book and inputted into the mosque's digital financial system, such as Excel or Google Sheets. Cash deposits to the bank are made by officers who are different from the treasurer, so that the principle of separating cash and accounting functions can be maintained and the risk of financial data manipulation can be minimized. Each cash receipt transaction is supported by valid source documents, such as receipts, bank deposit slips, or digital transfer receipts, which are the basis for recording in the cash receipt journal and financial reports. Physical documents such as checks and receipts still function as proof of transactions and are archived by the treasurer as a reference for recording and reporting.

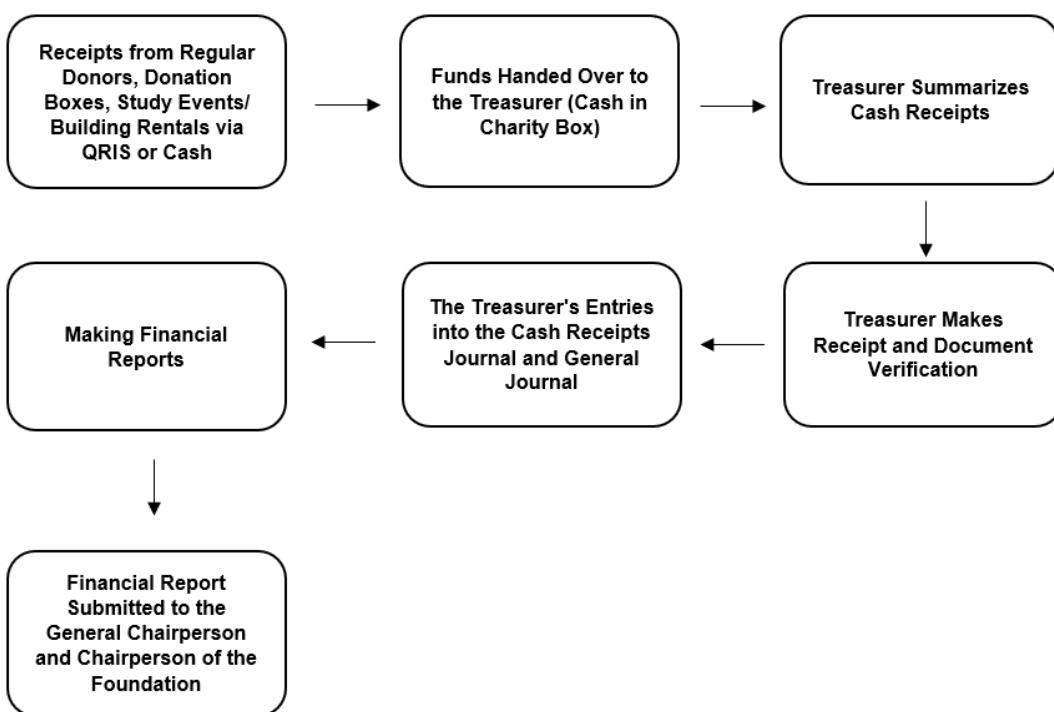
The treasurer as the party given special authority is fully responsible for recording, storing, and reporting every cash income. In addition, the treasurer is also obliged to conduct periodic cash reconciliation, review evidence of deposits, and prepare monthly financial reports which are then discussed with the management in monthly meetings. Any differences in cash recording, whether more or less, must be immediately investigated, documented, and reported to the vice chairman and chairman of the foundation as part of internal supervision. This supervision process is strengthened by the existence of layered supervision from the general chairman, vice chairman, and chairman of the foundation, so that accountability and transparency in cash management can be maintained properly. The use of digital technology in recording and reporting further strengthens efficiency and accuracy, and ensures that all transactions are well documented and can be accounted for in front of the congregation and management.

All procedures and practices implemented at Assalam Mosque clearly reflect the elements of internal control of cash receipts as explained by [Mulyadi \(2018\)](#), namely separation of functions, a clear authorization system and recording procedures, use of valid source documents, recording by authorized parties, and periodic supervision and reconciliation. Thus, the internal control system implemented by Assalam Mosque not only meets sound accounting principles, but also strengthens the congregation's trust in the management of mosque funds, and minimizes the risk of fraud or errors in cash management. This practice proves that good mosque financial management is highly dependent on the implementation of strict and consistent internal control elements, as explained in the accounting system literature by [Mulyadi \(2018\)](#). To provide a clearer picture of the implementation of internal control elements in the cash receipt process at Assalam Mosque, the following is a data flow chart that systematically describes the flow of funds received from the source to the financial reporting process ([Zikran et al., 2022](#); [Zuhra & Maresti, 2024](#)).

### Data Flowchart

Data flowchart is a diagram that illustrates the flow of data in a system or process. This diagram is used to visualize how data moves from one stage to another, including how data is processed, stored, and transferred. This flowchart is often used in information systems analysis, programming, and business to understand and optimize workflows ([Setiawan, 2021](#); [Huda, 2024](#)).

Based on [Figure 1](#), Cash Receipt and Financial Reporting Flowchart for Foundation Activities, the data flow illustrates the cash receipt system at the Assalam Mosque, from the source of funds to financial reporting. The process begins with the receipt of funds from various sources, such as regular donors, donation boxes, religious study activities, or building rentals, either through QRIS or cash. The funds collected are then handed over to the treasurer, especially cash funds from the donation box. Furthermore, the treasurer recaps all incoming cash receipts. After the recapitulation process, the treasurer makes a receipt as proof of receipt and verifies documents to ensure the validity of each transaction. Cash receipt data is then recorded by the treasurer in the cash receipt journal and general journal as part of the mosque's accounting system. Based on the records that have been made, the treasurer prepares a financial report. The financial report is finally submitted to the General Chairperson and the Chairperson of the Foundation as a form of accountability and transparency in the management of mosque funds.



**Figure 1.** Cash Receipt and Financial Reporting Flowchart for Foundation Activities

Source: Data interviews and observation processed – 2025.

#### Documents used in Recording at Assalam Mosque

In the practice of managing cash receipts at Assalam Purimas Mosque, the documentation system combines physical documents, checks and receipts, with digital media to ensure efficiency, accountability, and compliance with internal control principles. Checks act as a valid payment order from the donor to the bank, containing the check number, date of issuance, recipient's name, amount (numerical and in words), and the giver's signature. Once received, the treasurer immediately records the check in the Cash Receipt Journal, verifies completeness, then submits the check to the bank for the disbursement process.

On the other hand, receipts serve as proof of receipt of cash, such as from building rent, and are issued by the treasurer immediately after the funds are transferred. This document includes the receipt serial number, date of receipt, identity of the donor, amount (numerical and in words), and the treasurer's signature. Each receipt is stored as a physical attachment that serves as the basis for recording in the Cash Receipt Journal, facilitating daily cash reconciliation and transparency of reporting to management.

Along with the development of technology, Assalam Purimas Mosque has also adopted digital media such as Excel and Google Sheets to record all types of income, both from physical documents and non-cash in real time.

*"The mosque no longer records income manually in notebooks, but uses Excel, Google Sheets which make every transaction recorded neatly and clearly to be read by users. With the help of digital technology, it can make it easier for secretaries and treasurers so that in carrying out their duties they can be carried out quickly and accurately."* (Deputy Chairman).

Digital transactions through QRIS, for example, automatically enter the mosque's bank account. Notifications of account mutations are then routinely summarized by the treasurer.

*"Income through QRIS will be summarized by the treasurer to be summarized and reported."* (Deputy Chairman).

Digital supporting evidence (proof of transfer or screenshots) is archived as an attachment and used as the basis for monthly reports. Meanwhile, for physical transactions, the treasurer still receives documents such as checks and receipts which continue to function as evidence and the basis for recording.

### Accounting Records Used in Assalam Mosque

The mosque is a non-profit institution so that the mosque does not have the aim of making a profit like a commercial company that seeks profit. The focus of the mosque's financial records comes from infaq, zakat, sedekah, and rental of buildings used for weddings, study events and other religious events.

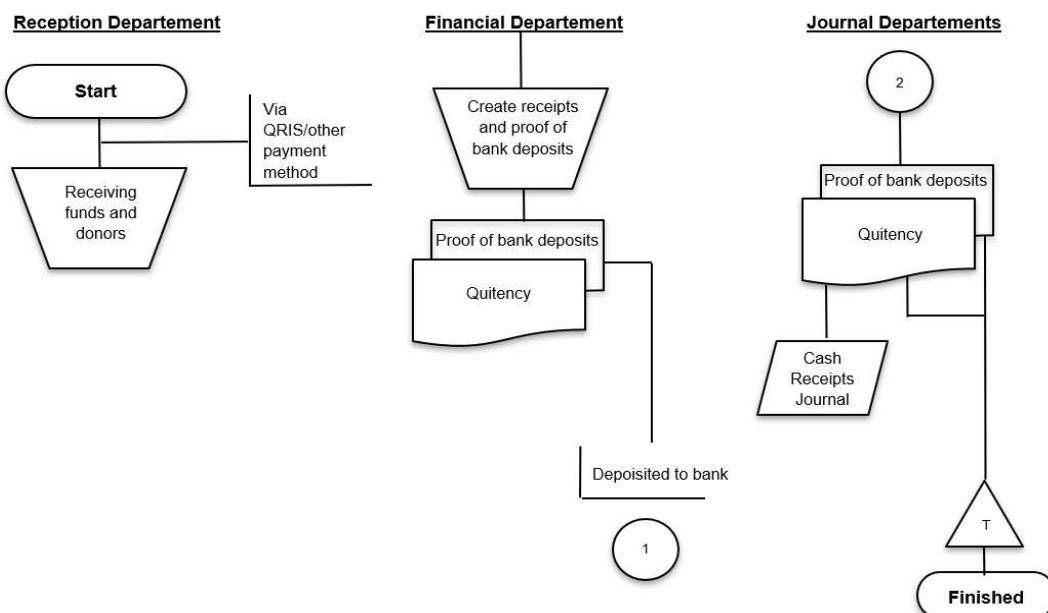
Accounting records are a form of systematic recap that records financial transactions. The purpose is to maintain accuracy, assist in decision making, and prepare financial reports. There are two accounting records used by this mosque, namely the Cash Receipt Journal and the General Journal.

The Cash Receipt Journal is a type of special journal used to record all cash receipt transactions or money transferred via Qris as in the interview conversation above. Therefore, the purpose of using the cash receipt journal is to record cash sources neatly, facilitate the management and reporting of mosque finances, and become a basic source for preparing financial reports.

The general journal is used for receipts from the sale of assets such as old carpets, fans or other electronic devices. Sales of assets are recorded in the general journal because mosques do not always sell these items routinely and do not run routine businesses such as selling merchandise, therefore asset sales are not included in the sales journal like trading companies. Another benefit of the general journal is used for receipt corrections, meaning as a correction for errors that occur when recording cash receipts in the previous special journal, in this case it is used in the cash receipts journal. Errors that often occur when recording are, wrong amounts, wrong accounts, recorded twice.

### Document Flowchart

Document flowchart is a type of flow diagram used to show how documents or forms move from one process to another in a system. This diagram helps in understanding how information is recorded, processed, and stored in an organization or administrative system. Document flowcharts are often used in accounting, management, and administration to ensure that document flow is efficient and in accordance with procedures (Setiawan, 2021; Huda, 2024). With this flowchart, organizations can identify potential bottlenecks in the workflow and increase transparency and accuracy in document management.



**Figure 2.** Cash Receipt Document Flowchart at Masjid Assalam  
Source: Data interviews and observation processed – 2025.

Based on [Figure 2](#), Cash Receipt Document Flowchart at Masjid Assalam, the initial process begins in the reception section. Officers in this section receive funds from donors. Donors can provide infaq from online payments using Qris and other methods. After that, the funds given by the donor will be received in the finance section which will make a receipt and proof of bank deposit. After that, the amount of money is recorded in the document. The funds will then be deposited into the bank by the finance section. After depositing money into the bank, the next section is the journaling section. In this section, proof of bank deposits and receipts will be recorded in the cash receipt journal. Documents that have been recorded will be archived and will be marked with the symbol "T" which indicates that the process is complete.

### **Overall Analysis of Internal Control Systems of the Cash Receipt**

This study was found that the mosque had implemented the main elements of internal control with a high level of effectiveness. One of the strategic steps implemented was the separation of duties between the treasurer, secretary, and other administrators. This division of responsibilities is not only an administrative procedure, but also an important mechanism in maintaining transparency and accountability in the management of mosque cash. With a clear separation of duties, the potential for misuse of funds can be minimized, and financial management can be carried out more systematically and reliably. The accuracy of financial records is a major aspect in mosque cash receipts. Every income, whether from regular donors, Friday donation boxes, or special activities such as fundraising for religious events, is recorded directly by the treasurer. Not only that, every transaction is supported by valid documentary evidence such as receipts, checks, and digital transaction documents via Qris. The use of this evidence ensures that every rupiah received can be traced and accounted for. Neat and well-documented records also play a role in building the trust of the congregation and donors in the management of mosque funds, so that their participation in philanthropic activities increases. The use of digital technology such as Excel and Google Sheets plays an important role in increasing the transparency and efficiency of financial management. With digitalization, the financial reporting and monitoring process becomes more accessible and more accurate. This allows each transaction to be properly monitored and ensures that funds are used according to their intended use. In addition, digitalization also helps administrators in maintaining regular records so that they can provide clearer and more reliable financial reports to the congregation and donors.

Another security step in managing funds to secure mosque cash is in the cash disbursement system. Securing mosque cash disbursements is done through the implementation of a layered authorization system designed to ensure accountability and transparency in every financial transaction. This process is crucial especially in the disbursement of large amounts of funds, which potentially have a higher risk of misuse or inappropriateness in their use. Therefore, every expenditure above one million rupiah must obtain approval from the general chairman and the chairman of the foundation, who act as the main supervisors in the mosque's financial flow. With this system, the disbursement of funds not only follows strict administrative procedures but also reflects the principles of responsible and professional governance.

To ensure cash security, mosques need to implement a periodic reconciliation process that functions as an internal audit mechanism to ensure that all financial records are accurate and in accordance with available transaction evidence ([Siahaan & Suryaningrum, 2024](#)). This reconciliation includes matching income and expenditure data with supporting documents such as receipts, digital reports, and financial records from the treasurer. With this process, any potential errors or inconsistencies can be identified early, so that mosque management can take appropriate corrective steps to maintain the integrity of the financial report. Routine reporting to mosque management is an integral part of the internal control system implemented. Structured financial reports that are submitted periodically allow management and congregations to review the financial condition of the mosque more transparently. Clarity in this reporting also strengthens the congregation's trust in the management of funds carried out, thus encouraging their participation in financial contributions to mosque activities. By implementing this systematic and structured system, the Assalam Purimas Mosque can ensure that every financial transaction runs according to established procedures, so that mosque fund management takes place with a high level of accountability.

## CONCLUSION

After conducting an in-depth analysis of the implementation of the internal control system for cash receipts at the Assalam Purimas Mosque, this study shows that the mosque has made efforts to implement the main elements of internal control effectively. The implementation of the separation of duties between the treasurer, secretary, and other administrators has proven to be able to minimize the risk of fraud or errors in cash management. All cash receipts, both from regular donors, Friday donation boxes, and special activities, are recorded directly by the treasurer and supported by valid documentary evidence, such as receipts, checks, and digital Qris transaction documents. The use of digital technology such as Excel and Google Sheets also increases the accuracy and transparency of financial records, so that the reporting and monitoring processes become easier and more efficient.

In addition, the implementation of a layered authorization system, especially for expenditures above one million rupiah which must be approved by the general chairman and the chairman of the foundation, increases the level of accountability in the management of mosque funds. The periodic reconciliation process and routine reporting to the administrators also strengthen the monitoring system and maintain the integrity of the mosque's financial reports.

Overall, the implementation of the internal control system at the Assalam Purimas Mosque has been running well and is able to provide protection for mosque assets while maintaining the trust of the congregation. This system is an example of good financial management practices in a non-profit organization environment, especially mosques, which not only function as places of worship but also as centers for social and community activities. By strengthening and developing the internal control system, it is hoped that the management of mosque finances can be more transparent, accountable, and professional, thus supporting the sustainability and success of every religious program and mosque activity in the future.

## Abbreviations

Internal Control System (ICS), Quick Response Code Indonesian Standard (QRIS), Human Resources (HR), Microsoft Excel (Excel), Web-based spreadsheet application from Google (Google Sheet), Bank payment order (Check), Proof of cash receipt (receipt).

## Authors' Contribution

Each author contributed equally to the initial concept, interviews, and article.

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## Conflict of Interest

The authors declare no conflict of interest regarding this research.

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## Availability of data and materials

Data and materials can be requested from the corresponding author along with the reasons.

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