Mosque Transparency under Frame Qur'an Surah At Taubah Verse 18: Analysis at the Mosque of Jogokariyan

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Abstract

The purpose of this study is to formulate accountability policies at the Jogokariyan Mosque. The research was conducted using the Islamic ethnomethodology scheme. Via interviews with several Jogokariyan mosque takmirs, the information was collected. Direct observation is also performed so that the requisite data can be thoroughly obtained. The results of the exploration show four ways in which the takmir of the Jogokariyan Mosque performs accountability practices: 1) ensuring the best for the mosque's needs; 2) providing special needs facilities for pilgrims; 3) accommodating the fulfillment of congregational worship in Maliyah; and 4) providing social security for the community. In the four phases, mutual value is included. As mentioned in verse 18 of QS At-Taubah, the adoption of accountability practices in these four ways is based on the spirit of the prosperity of the mosque. In order to receive the happiness of Allah, the takmir of the Jogokariyan Mosque uses the entire course of transparency training

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1. Introduction

Accountability is critical to accounting and has evolved into a critical component of any relationship's trust. In its simplest form, accountability is a relationship in which individuals are asked to explain and accept responsibility for their actions (Osman & Agyemang, 2020; Mcgrath & Whitty, 2018; Agyemang, O'Dwyer, Unerman, & Awumbila, 2017). Accountability is inextricably linked to transparency, as openness and clarity are integral to the concept of accountability. Accountability is now widely recognized as a concept derived from agency theory and born out of secular accounting's womb (Basak & Werf, 2019; Burga & Rezania, 2017; Kusdewanti & Hatimah, 2016; Yuesti, Novitasari, & Rustiarini, 2016). As a result, as it is currently understood, accountability is limited to transactional mechanisms involving the principal (owner) and agent (management) in a formal contract. The relationship is framed in terms of human control based on egoism and materialism.

Implementation of accountability caters to the profit-oriented organizations (profit-oriented) as a public company and nonprofit organizations, particularly religious organizations. Over the last few decades, research on accounting and accountability in religious organizations has accelerated (Iskandar & Budyastuti, 2018; Yasmin, Ghafran, & Haniffa, 2018; Senander, 2016; Jayasinghe, 2009; Carmona & Ezzamel, 2006; Walker, 2002; Booth, 1993; Laughlin, 1990). It is because religious organizations are critical to the functioning of society. Their activities extend beyond ritual worship to include social worship, which necessitates significant human and financial resources (Zain, Samad & Armia, 2020; Hassan, &

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Rashid, 2019; Ekeh, 2016; Basri & Nabiha, 2012; Berger, 2003). Mohamed, Aziz, Masrek, and Daud (2014) researched mosque accountability, focusing on the Jameq Mosque's financial management in Malaysia. The findings indicate that the mosque's internal control system still has weaknesses, particularly in the receipt and disbursement of funds. It is necessary to improve the recording system to increase the mosque's accountability. This finding is corroborated by the findings of Sanusi et al., (2015), who discovered that accurate and complete recording of financial transactions could increase mosque administrators' accountability, thereby increasing productivity and effectiveness. In addition to these two studies, Andarsari (2016) concluded that mosques require accounting under PSAK 45 of 2011.

Most research on mosque accountability has been conducted within the framework of agency theory relationships between principals and agents, focusing on material accountability mechanisms on paper (see Hartono, Rapini, & Putro, 2020; Suprianto, 2018; Andarsari, 2016). PSAK 45, which was later updated to ISAK 35, was used as a reference or standard for implementing mosques' accountability during the research. Both PSAK 45 and ISAK 35 are concerned with mosque accountability, emphasizing the importance of financial reporting on paper as a means of ensuring mosque accountability. They view mosques and their accountability as highly technical and materialistic. The mosque's accountability was established as a result of the mosque's management of financial resources. In contrast, accountability in non-profit organizations requires contextual adjustment with those who accept accountability for organizational culture and activities (Jayasinghe, 2009).

In essence, the mosque's function is not limited to physical places of worship such as prayer and the birth of a society with a lifestyle and values of life that adhere to Allah's rules in all aspects of life (Ekaviana et al., 2019). When referring to the Prophet's Sirah, the mosque served as a focal point for all activities during the Prophet Muhammad's lifetime, including parliament, administration, soldiering, education, preaching, and baitul maal (Cholil, 2016; Alwi, 2015; Mulawarman, 2009). Regarding the function of mosques during the Prophet's lifetime, Shihab (1996) explains that the Prophet's Mosque served at least five functions during that period: 1) as a place of worship (prayer, dzikir); 2) as a place for consultation and communication (economic, social, and cultural issues); 3) as a place of education; (4) as a place for social assistance; and (5) as a place for military training and pre-training. The mosque's various functions demonstrate that the mosque establishes the unity of human relationship with Allah (hablum minallah) and the human relationship with one another (hablum minannas). As described, the function of the mosque demonstrates that the mosque is involved in both ritual and social worship.

Currently, the role of mosques as places of social worship is waning. It occurs because mosques are primarily associated with physical prostration during prayer (Sucipto, 2014). Shihab (1996) argues that one of the reasons mosques historically played such a broad role is the ability of mosque builders to integrate social conditions and community needs into the mosque's description and activities. Sucipto (2014) asserts that the mosque's prosperity is a reflection of its accountability. It means that the more accountable and prosperous a mosque is, the more prosperous it will be. We conduct this research objectively at the Jogokariyan Mosque in Yogyakarta. The remarkable thing about this mosque is that, despite its small size as a village mosque, the Jogokariyan Mosque has achieved worldwide success (Hadi & Permana, 2019). This mosque must not adhere to various general standards, such as ISO or general standards irrelevant to mosques or local values. On the contrary, the mosque strives to implement its various policies under Islamic law and the surrounding community. Due to the numerous measures taken by the Jogokariyan Mosque to prioritize community service, the mosque was named the 'National Pilot Mosque' by the Indonesian Ministry of Religion in 2016. (Thobib, 2016). Based on the description of the Jogokariyan Mosque's uniqueness, we believe that the practice of accountability at the Jogokariyan Mosque is critical to study holistically to develop a more comprehensive formulation of mosque accountability practices.

2. Research Design and Method

This study was conducted at the Jogokariyan Mosque, which is located at Jl. Jogokariyan No.36, Mantrijeron Yogyakarta. To accomplish the research objectives, an Islamic ethnomethodological approach was used. Garfinkel (1967) explains that ethnomethodological studies are concerned with routine activities and are thus concerned with groups' daily activities, not with individuals. However, ethnomethodology must be refined further to accomplish the study's objectives, as it falls under the interpretive paradigm's "umbrella." According to Kamayanti (2016), ethnomethodology is a secular methodology because inductive truth alone becomes knowledge. Scientific truth is founded on empirical truth, and as Garfinkel (1967) points out, empirical truth is a daily occurrence. As a result, ethnomethodology recognizes that humans, not God, are the creators of reality. This perspective is not consistent with the research objectives, including examining mosque accountability in light of Islamic values. The research objectives are to investigate the Jogokariyan Mosque's accountability, which views divine truth through revelation as a way of life, pure ethnomethodology, which views truth exclusively as the result of human intellect achievements, will be unable to see this holistically. Thus, it requires tazkiyah, or purification, of this ethnomethodology through an Islamic paradigm that incorporates tawhid-based thinking, examining physical and non-physical realities, and the use of reason and intuition informed by revelation in the pursuit of truth. Sanctified ethnomethodology is now referred to as Islamic ethnomethodology.

The Islamic ethnomethodology employed is one derived from Talib (2017). Due to the Islamic paradigm's influence on

this methodology's development, there are ontological distinctions between pure ethnomethodology and Islamic ethnometrics. In pure ethnomethodology, the only way to understand how group members solve everyday life problems is for humans to interact with their groups. Meanwhile, Islamic ethnomethodology maintains that the human way originates with the source of truth, namely Allah SWT. Not only that but there are also differences in the epistemologies of the two. Pure ethnomethodology epistemology holds that knowledge is only obtained through daily activities conducted under a society's methods. According to this assumption, reality is defined as something that is realized and integrated into human comprehension. A comprehended truth is distinct from God's truth, mind, and heart and stands in opposition to everything that cannot be observed (Talib, 2017). According to Kuntowijoyo (2006), revelation recognized as divinely inspired verses plays a critical role in Islamic epistemology. There is no distinction between the mind, heart, and revelation in the methodology based on the Islamic paradigm; revelation becomes the manifestation of Allah SWT's words. The ontology and epistemology assumptions advanced to demonstrate that Islamic ethnomethodology believes that truth is holistic and integral, including truth derived from natural phenomena and human life and truth derived from God through revelation. Regarding methodological assumptions, Islamic ethnomethodology does not distinguish between objective (research) and subjective (researchers), material and non-material, rational and observational. These factors contribute to the development of science (Triyuwono, 2015), ensuring that Islamic ethnomethodology captures the entirety of reality.

Participant observation is accomplished through participation in various takmir-led activities, including recitation, five-fold congregational prayer, mosque management training, and joint meetings of the Jogokariyan recitation groups. Additionally, researchers obtained additional information from the official Takmir Jogokariyan document. The following is a list of the study's informantts.

Table 1. Informantt List

Informant	Position / Role
Informant 1	Syuro Council
Informant 2	Takmir's General Chairman
Informant 3	Treasurer Coordinator
Informant 4	Coordinator of the Sakinah Family Association Bureau
Informant 5	Coordinator of the Imam and Muezin Development Bureau
Informant 6	Coordinator of the Bureau of Islamic Education and Studies
Informant 7	Director of Baitul Mal Masjid Jogokariyan

Five stages of analysis were then performed on the data obtained, namely charity, knowledge, faith, revelation data, and tawhid integration, as recommended by Talib (2017). In Islamic ethnomethodology research, all forms of informantt expression, expressions, and actions captured by the senses during the researcher's research are charitable. The following stage is to consider the significance of each charity discovered. The self-potential utilized at this stage of analysis is why searching for the meaning of charity through this thinking process is referred to as scientific analysis. However, using reason to discover meaning falls short of justifying this knowledge. In scientific analysis, the truth of any meaning discovered through reason is predicated on the truth of divine revelation, as stated in the Al Quran and hadith. Following that, a faith analysis was conducted. According to Talib (2017), faith is divine signals captured through intuition and then directed toward a conclusion in the form of values, both mental and spiritual values. Following faith analysis, the disclosure data are analyzed. At this point, the researcher connects the Al Quran values and hadith to the values of the research findings, charity, science, and faith. The divine truth obtained from the Al Quran and hadith is used to justify the right or wrong deeds discovered in the field. Finally, an examination of tawhid's integration unites charity, knowledge, faith, and revelatory information to produce divine consciousness. This stage denotes the synthesis of God's revelation and human knowledge. This series of analysis stages are depicted in Figure 1.
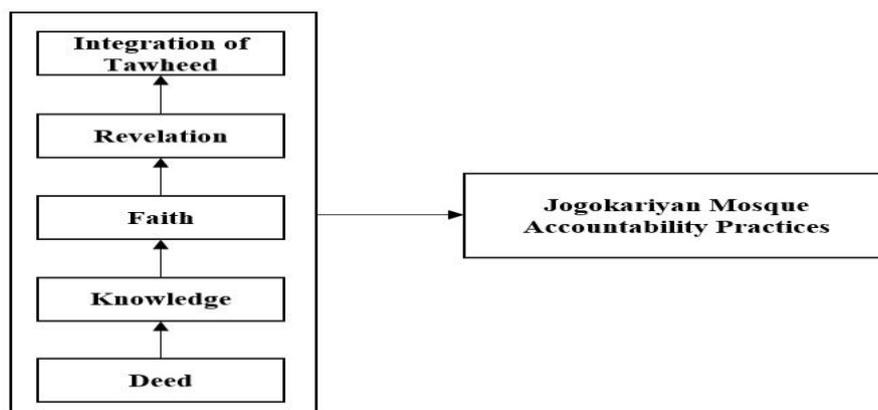

Figure 1. Data Analysis Stages (Islamic Ethnometodology)

3. Results and Discussion

Result Analysis

This mosque is called the Jogokariyan Mosque, which refers to the fact that it houses the preaching in the Jogokariyan Village. To that end, the following is an excerpt from the Informantt 6 interview.

> "Numerous individuals have inquired as to the name of our mosque and why it is considered un-Islamic. What is the origin of the name Jogokariyan Mosque? Additionally, we responded that our mosque's name was under the Prophet SAW's sunnah; the Prophet named mosques after the village in which they were located to establish an absolute limit on who was responsible for his da'wah. Thus, we in Jogokariyan imply that preaching is responsible for a single Jogokariyan village with four RW and eighteen RT".

According to Informantt 6, the naming of the Jogokariyan Mosque was related to the takmir's responsibility in carrying out his duties, specifically to clarify the boundaries of his area of responsibility. Although it is frequently referred to as un-Islamic, Takmirs continue to believe in the Prophet's Sunnah. Without an Arabic name, it is unclear where the preaching area is located; it is also unclear who is responsible for the congregation. For example, a mosque may be named Al Mukhlisin Mosque (sincere people) or Al Muttaqin Mosque (pious people), indicating that preaching responsibility boundaries are not definitive. This responsibility's ambiguous boundaries will erode the mosque's function, rendering it incapable of shouldering responsibility for the mosque's prosperity.

Takmir of Jogokariyan Mosque believes that the best way for a mosque administrator to be accountable is to provide the best service possible, tailored to the congregation's needs and the community they are responsible for. Takmir believes that the mosque is Allah's house, and Takmir is Allah's employee, tasked with the responsibility of prospering Allah's house through service to God's guests, namely the congregation. In an interview opportunity, as Informantt 3 indicate..

> "The way to be responsible is to adapt tasks to roles and continually improve services. So do not just stop or settle for the current state".

As indicated by Informantt 3, the Takmir of the Jogokariyan Mosque's service principle serves mosque congregations' needs and interests for individuals to feel happy while interacting and participating in mosque activities. The services provided are limited to facilities for the five daily prayers and other worship-related activities. The services provided by the Jogokariyan Mosque can be classified into two categories: worship services and services for the poor. Based on information gathered during the mosque management training held at the Jogokariyan Mosque Hall on February 27, 2020. More specifically, there are three ways to practice accountability in worship services: providing the best for the mosque's needs, providing facilities for congregations with special needs, and accommodating congregational worship. There is one way to ensure accountability in data worship services, and that is through community social security.

The First Accountability Practice Method: Providing the Best for the Mosque Needs

One of the mosques' primary functions is to serve as a place of worship for Muslims, reflecting mosques' function during the Prophet's lifetime. Worship is one of the primary purposes of human creation. The broad scope of worship is evident from Ibn Taimiyyah's definition of worship in the Al Ubuddiyah Book.

> Worship is a term that includes all that Allah loves, and Allah is pleased with both speech and deed, what is born (visible, can be seen), and what is mental (invisible, invisible).

More precisely, the worship services discussed in this section include prayer, zakat, donations, and alms, all of which fall within the broad definition of worship. As Informantt 3 stated in the previous interview, the only way to maintain accountability is to continue striving to provide the best service possible. Takmir also adheres to this principle by providing facilities for this worship. From the beginning, takmir strives to provide the best possible prayer facilities, including high-quality carpets, women's prayer clothing that is always clean and available in sufficient quantities, qualified imams, and muadzins high-quality sound system mosque that is always kept clean. The following excerpts from Informantt 4 and Informantt 2 interviews attest to this.

> "We will select the finest carpets for mosque facilities. Yesterday, we returned some donated carpets because they were not number one. We are looking for Turkish rugs of the highest quality. Yes, we communicate with donors carefully to avoid offending them".

> "For the facility of the Sound mosque, we will use the services of experts. Even for this sound, there is an interesting story in it. In the past, this mosque had a person named Agus (sound system technician) who

initially came to fix and check the sound system to ensure that it worked properly. When prayers arrived, he frequently returned to his house to listen to his house's call to prayer. Alhamdulillah, now wishes to pray in the mosque and is extremely conscientious about meeting the mosque's equipment needs. Additionally, we select imams and muezzins in their youth because their voices are so beautiful. The congregation will also feel more at ease and humble if the imam's voice is melodious".

According to the two interview excerpts provided, takmir provided the best for the mosque's needs, as evidenced by the charity "we want Turkish carpets of the highest quality" and "sound we consult experts." Additionally, we select imam and muadzin, who are young and have good voices. This method implies that takmir makes every effort to provide the best facilities and infrastructure possible for the congregation to feel at ease while worshipping in the mosque.

The Second Accountability Practice Method: Providing special needs facilities for Congregations

Besides providing congregations in general with the best prayer facilities, attention is also paid to various other facilities needed by pilgrims with special needs, such as the elderly, people with disabilities, and children. How the mosque provides facilities for congregants with special needs is demonstrated by (charity). The findings of observations, namely the provision of special prayer shafts for children, prayer chairs for the elderly who can not stand prayer, access roads by rallying to help elderly congregations; and people with disabilities go to places of ablution and toilets, ramps (sloping roads) to help elderly and disabled wheelchair users and other walking aids to be able to enter the mosque to worship.

Figure 2. Jogokariyan Mosque is Child Friendly, Elderly and Disabled
Source: Jogokariyan Mosque Takmir Documentation

Takmir's various deeds imply that (knowledge) takmir strives for everyone to have the same opportunity to pray as comfortably as possible in the mosque. Without disturbing each other congregations, a special prayer for children allows them to practice participating in congregational prayers at the mosque. The child-friendly Jogokariyan mosque is also shown through the colorful writing in front of the mosque, as shown in picture 2. This article conveys that mosques are a place for fun, enjoying living in the world through worship, and living in the hereafter because I got His heaven. The mosque is the cradle of civilization to come, so the younger generation must be friendly. Having a prayer chair facility enables the imam to recite long letters or verses of the Koran in his prayers without worrying about burdening the elderly who participate in congregational prayers. Besides, various other facilities are all tailored to the congregation's needs to worship the mosque as best as possible.

Third Accountability Method: Facilitation of the Worship Performance of Maliyah Jamaah

According to the researchers' observations, takmir accommodates the fulfillment of maliyah's congregational worship through (charity) the provision of various infak boxes according to their designation and the existence of the Baitul Mal Foundation. The following is an excerpt from Mr. Rizki's interview as the treasurer of the Jogokariyan Mosque.

"Occasionally, infaq individuals have varying preferences. Those desiring the virtue of alms at Fajr will receive an infaq Fajr box. Those who wish to receive priority in the distribution of drinks will be provided with an infaq box for drinking water, and so forth. We will direct those who wish to distribute their zakat mal to the baitul mall. When someone wishes to donate, we will undoubtedly inquire about the purpose of the donation so that we, as mosque managers, can take responsibility for it".

In the informantt 3 accounts, many infaq boxes labeled with various purposes provided the acquired knowledge of takmir.

The number of Infaq boxes with varying allocations is intended to accommodate the congregation's donation preferences. Additionally, Informantt 1 stated in connection with numerous donation boxes that this was done to make it easier for the congregation to donate, even requiring them to remove their shoes. Additionally, there was an Infaq box on the shoe holder's edge.

Additionally, the Jogokariyan Mosque has the Baitul Mall Foundation, managed by the mosque's takmir. This Baitul Mal was established to separate zakat collection and distribution from infaq because zakat is transparent as to the recipient. In comparison, infaq is entirely free as long as it is used for the people's greater good. The Baitul Mal was also formed in response to government regulations requiring legal entities for institutions that collect and distribute zakat. The separation of zakat and infaq management demonstrates that takmir wishes to serve congregants who wish to perform maliyah worship under Islamic law.

Fourth Way of Accountability Practice: Providing Communities with Social Security
In Jogokariyan Village, the Jogokariyan Mosque provides religious services and social services to the poor. The following is an excerpt from an interview with Informant 7 regarding the mosque's role as a social security provider in the community.

> "Mosques must serve as a social safety net for the community. According to the Prophet SAW's history, the Prophet's mosque once had pillars with pegs. Individuals with excess flour or food will bring it to the Prophet's mosque and hang it on the mosque pillars' pegs. Congregants in need of food may take an adequate amount and take it home".

One of the programs performed by takmir was to provide monthly rice compensation for residents in need. A box of rice infaq was provided by Takmir so that the congregation going to the mosque could bring some rice to put in the box of rice infaq. This program began when one of the congregation told Informant 1, at that time the chairman of the takmir, about the difficulties in meeting his family's basic needs. In response, Informant 1 told this story to all the mosque congregations the next day.

> "It turns out that some of our residents cannot afford their rice needs. God willing, takmir starting tomorrow morning to provide sadaqah boxes of rice. So ladies and gentlemen who still cook at home, if you want to cook rice, leave a handful or two handfuls, we provide a box of sadaqah rice. We use the collected rice to help residents who are unable to meet their needs. So this is the tradition of jimpitan in Javanese society; I used to live it in the mosque. Alhamdulillah, the response was extraordinary; some brought a pinch, some brought a sack of two sacks a month and could collect up to 2.7 tons. So that the poor people we give rice at this time. Now made easy with an ATM."

Based on the interview with Ustadz Jazir, a way for the mosque to provide the poor with social security for the community in rice assistance was found. There are at least 1380 needy people in Jogokariyan Village, based on data held by Takmir. They do not have rice to collect at the mosque with the rice compensation. In addition to the growing number of donors, the Takmir Mosque has developed a program to distribute compensation for basic needs in the form of rice and other basic needs, such as cooking oil, nuggets, etc. (Knowledge) from this charity, the mosque assists people who can not meet their basic needs so that their income is not used only for food when they do not have a permanent job.

The interview results with Ustadz Jazir also learned that mosques play a role in maintaining the local wisdom that exists in the community. It is reflected in the statement by Ustadz Jazir, who said that the sadaqah rice program is a development of the traditional jimpitan that exists in the Javanese community, where villagers voluntarily put a little rice using a small container hung in front of their house then the patrol officers maintain security every night the village will collect it.

Takmir also offers Sahur subsidies to pilgrims in need, in addition to providing rice compensation. The following is an excerpt from an interview with Ustadz Jazir concerning this matter.

> "It is difficult for poor people to sleep because they may be holding back hunger, thinking about lack. As soon as I could sleep, I was woken up for sahur, but there was no sahur food. Therefore, we are responsible for providing them with food assistance for sahur. If we break the fast, we have prepared it at the mosque".

The excerpt from the interview with Ustadz Jazir shows how the mosque provides the community with social security, which can be seen by helping with Sahur meals. This Sahur subsidy is granted before the month of Ramadan comes. This aid includes essential food items, such as rice, eggs, and oil. Ustadz Jazir said that this service is a form of responsibility for takmir because, in the early morning, it had awakened residents to eat sahur. In addition, he said that the Suhoor tradition of waking people up is common in all Indonesian mosques. They nevertheless forgot to pay attention to whether or not the individuals they had awakened had food for sahur. This type of behavior reflects the irresponsible conduct of Takmir.

Figure 3. Rice Compensation and Subsidy for Sahur Jogokariyan Mosque
Source: Documentation of Takmir Jogokariyan Mosque

In addition to providing services to the poor in essential food items such as rice compensation and subsidy for sahur, takmir also provides tuition assistance to people in need. The following is an excerpt from an interview with Ustadz Jazir regarding the educational funding assistance provided by Takmir Jogokariyan Mosque.

> "You don't have to excel. If you can't afford it, come to the mosque. We immediately pay for school or college needs"

The charity recorded from the interview excerpt above is "we pay for the school or college needs". This charity implies that the knowledge of the mosque helps ease the burden on society in meeting the educational needs of children. Takmir realizes the importance of education in shaping a quality civilization. So far, educational assistance is only aimed at those who excel with various complex requirements, to not all people access the assistance. Therefore, takmir seeks to overcome these problems by providing educational assistance to those in need without complicating the various requirements that must be met. Other services provided by takmir are freeing pilgrims who are in debt to moneylenders or loan sharks. The following is an excerpt from Ustadz Jazir's interview regarding this matter.

> "Removing pilgrims from loan sharks. In the fiqh of zakat, there is a name called gharim. The difficulty for him is that he wants to go later to meet a debt collector. The mosque helps to pay off his debts."

Through the interview excerpt above, it is recorded charity is that "helping to pay its debts". This charity implies that the knowledge of the congregation in debt must be helped so that he is free and feels calm in carrying out his worship in the mosque. In addition, people who cannot pay their debts are also one of the groups (asnaf) recipients of zakat. So their existence is the responsibility of the mosque. When helping the community pay off debt, the takmir also educates the public not to get used to debt because debt behavior is not recommended in Islam, especially to moneylenders who involve multiplying debt with interest (usury). Every year the takmir also routinely carries out a house cleaning program so that the congregation has a proper and healthy place to live, as stated by Ustadz Welly in the following interview excerpt.

> "If you clean up the house in one year, there will be 18 RTs, and each RT has 1 house. The average budget is 2 to 3 million per house. So, the concept is a healthy house, not like the house renovation on television (expensive). Only if there is a bathroom, the toilet has not been tiled, and we are ceramic. There is a stuffy room, and we give the window ventilation, something is leaking or something."

The deeds recorded from the interview excerpt above are "if there is a bathroom, the toilet is not tiled, we are ceramic. There are stuffy rooms, we give ventilation windows, there are leaks or something." From this charity implied knowledge, takmir trying to help villagers to have a decent place to live. In this case, the measure of takmir's eligibility is a healthy house. This effort was carried out as a form of takmir's responsibility for the health of the residents of Kampung Jogokariyan. In addition, efforts to pay attention to the congregation's health are also carried out by takmir by providing free polyclinic services.

Through picture 4, it is recorded that the charity "provides free health services for worshipers through the mosque polyclinic". This practice implies knowledge. The mosque intends to be a solution to various community problems, including in terms of health. The provision of free polyclinic services starts from 18.30 (after Maghrib prayer) until 20.00 (after Isha prayer). The choice of time is not without reason. Takmir saw that the community health center services could only be obtained from morning to evening so far. When some people experience pain at night, they have to wait in the morning so that a doctor can examine them. It is indeed troubling. Therefore, takmirs try to overcome these problems. On the other hand, the mosque is also not redundant in providing services because it follows the community's needs, especially the congregation. In addition, the choice of service time from after sunset until after Isha also has its reasons, namely takmir wants pilgrims who seek treatment at the polyclinic at least to meet two congregational prayer times, namely Maghrib and Isha prayers. So

they get outward benefits and get inner benefits by attending congregational prayers in the mosque. Thus, indirectly takmir also fulfills two of their responsibilities, namely paying attention to the health of the congregation and inviting the public to pray in congregation at the mosque.

Figure 4. Jogokariyan Mosque Polyclinic
Source: Takmir Jogokariyan Mosque Documentation

Analysis of Faith, Revelation Information and Integration of Tawhid from Worship and Dhuafa Services

Based on how takmir provides worship services and services for the poor, the enthusiasm that can be felt from these various ways is caring. Takmir cares about various factors that make worshipers comfortable in worshiping in the mosque. The takmir's caring spirit can also be felt from the services they provide for the poor. Takmir also endeavors (sincerely) to provide the best facilities to accommodate the congregation's needs to all worship as best they can in the mosque under Islamic law. Both of these values are supported by the takmir's value of trustworthiness. They never worry about running out of funds to provide the best services for the congregation and the community, especially the people of Kampung Jogokariyan.

If explored more deeply, the primary value (faith) contained in the method is found in the value of takaful (mutual bear). In Arabic, takaful comes from the root word kafala, which means weak (Hafiz & Abdul Manas, 2017). Takaful has meanings such as share, similar, guard, witness, mutual support, and mutual guarantee (Alfin, 2011). In principle, all linguistic meanings lead to one basic meaning, namely, to bear each other. The purpose of joint bearing here is to unite or combine something weak with something more substantial so that the weak object becomes stronger. In other words, takaful can be interpreted as an act carried out either by an individual or a group of community members to guarantee each other, protect each other, and cooperate in order to improve the standard of living.

Back to takmir's belief that the best way of accountability is to carry out tasks according to their roles. In this case, the task of the takmir as an employee of Allah is to prosper the mosque. Furthermore, according to the takmir's view, the main activity in prospering the mosque is QS At Taubah verse 18 (revelation information). This view is understood by individual takmirs and the shared views of the takmirs of the Jogokariyan Mosque, as explained by Ustadz Rizal and Ustadz Jazir in the following interview excerpt.

"So according to this verse (QS At-Taubah verse 18), whose name is prospering the mosque, the main activity is first to establish prayer. So for every individual Muslim must feel obliged to uphold prayer. So it means that the name of establishing prayer is upholding prayer in the mosque. How can the mosque prosper if he prays at home? So what we understand is that what is meant by establishing prayer is praying in congregation in the mosque. The takmir's obligation is to invite them (the community), to make them aware of praying in congregation in the mosque. Like it or not, we have to go... It turns out that Allah not only ordered the prayer, but also wa atazzakat. Not only in this verse, Allah compares the command to pray with paying zakat. There are about 62 verses that juxtapose the command to pray with paying zakat. Meaning this is a one-packed command. Ask him to do it by means of giving zakat. We make people prosperous so we can invite them to the mosque. The mosque prospered not only in the number of worshipers, but also in the welfare of the community around the mosque. With the help of the mosque, the economic hardship is gradually lessening." (Ustadz Rizal)

"The mosque must have two main activities, aqimusshalah wa atuzzakah. It means that the takmir can move as much as possible the congregation (community) for the 5 daily obligatory prayers carried out in the congregation in the mosque so that the mosque is said to be prosperous if in five prayer times it is always filled with worshipers. Second waatuzzakah, that the mosque must build the community's prosperity so that the community increases its status from mustahik or zakat recipients to zakat payers. (Ustadz Jazir)

Based on the two excerpts of the interview, it was found that for the takmir, the prosperity of the mosque, which is a mandate from Allah, can only be realized by establishing congregational prayers in the mosque and paying zakat. In

connection with these two things, it is the responsibility of the takmir to invite and remind the public in carrying out both. By carrying out this task, the takmir can be said to have shown his accountability.

Finally, the researcher reiterates that every way of practicing mosque accountability found through charity, explained through knowledge, felt through faith, and confirmed through revelation is a whole way of practicing accountability. So that researchers realize the integration of monotheism or the reason why Allah SWT created the accountability practice is to provide lessons so that humans have a spirit of caring, endeavor, and trust in the realization of a physically and spiritually prosperous society that Allah blesses.

Formulation of Accountability Practice of Jogokariyan Mosque

Based on all the analysis stages described, it can be broadly formulated that the mosque accountability practice implemented by the Takmir of the Jogokariyan Mosque can be formulated. The formulation can be seen in Figure 5.
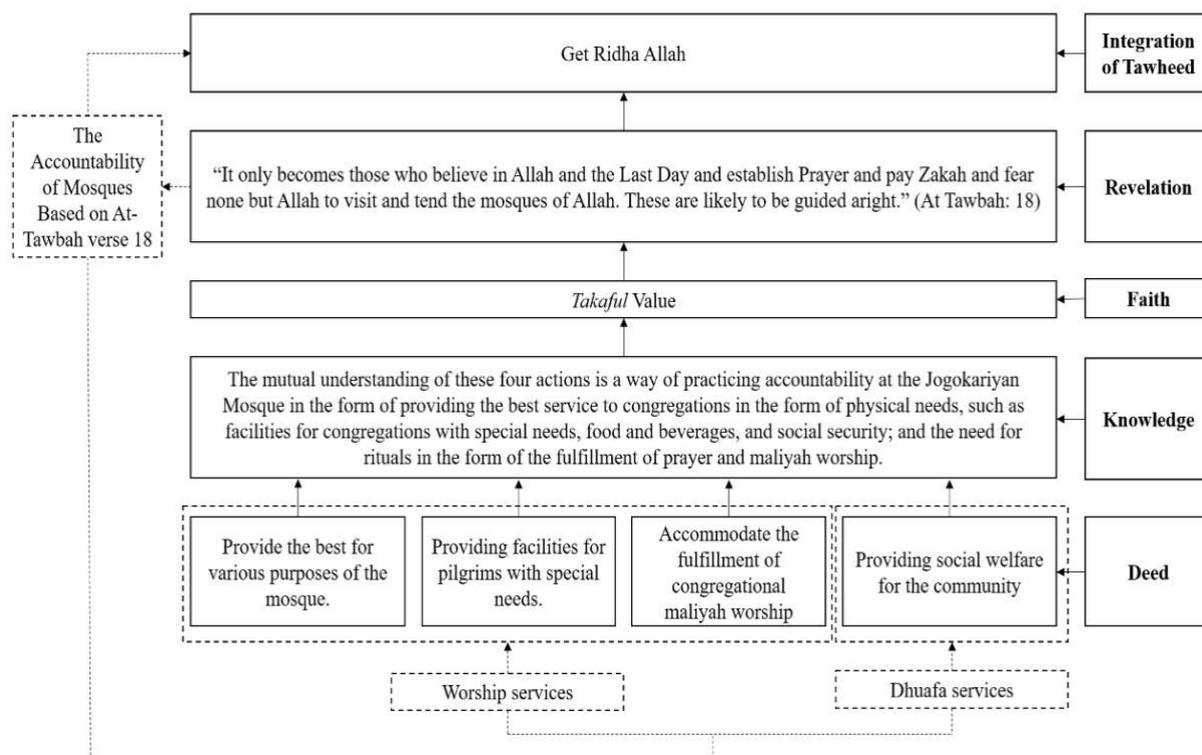

Figure 5. Accountability Practices of Jogokariyan Mosque
Source: Processed Data

Figure 5 is a formulation of accountability practices applied by the Takmir of Jogokariyan Mosque. Several charities were found in the first analysis stage, broadly grouped into four ways of practicing their accountability. First, give the best for the needs of the mosque. Second, providing facilities for pilgrims with special needs. Third, accommodate the performance of congregational maliyah worship. Finally, providing social security for the community. These four methods have a rational explanation which is the second data analysis stage in this study, namely scientific analysis. The rational explanation for the findings of the first method is that the takmir tries to provide the best facilities and infrastructure for the congregation so that the congregation feels comfortable performing their worship in the mosque. Regarding the finding of the second method, there is a rational explanation that takmir tries to make everyone have the same opportunity to worship as well as possible comfortably in the mosque. Furthermore, the rational explanation of the findings of the third method is that the takmir provides many infaq boxes with various purposes written on the boxes to accommodate the pilgrims' preferences in giving infaq. The findings of the last method have a rational explanation. Namely, takmir seeks to provide social security to improve the standard of living of the Jogokariyan community, both in terms of economy, education, and health. The third stage of analysis is faith (values). In this case, the value of takaful (mutual sharing) is the spirit that is the primary driver of the accountability practice of the Jogokariyan Mosque. In this study, the purpose of mutual support is that takmir tries to provide various facilities that make it easier for his brother to carry out ritual worship (prayer) comfortably and solemnly and try to help his brother who is having difficulty meeting his needs.

The first, second, and third stages of analysis are then confirmed through the word of God. It is the fourth stage of data analysis (reveal information). In this case, the revelation information from the accountability practices applied by the Takmir of the Jogokariyan Mosque is QS At-Taubah verse 18.

"Surely the mosques of Allah prosper are those who believe in Allah and the Last Day, and keep up prayer, pay zakat and do not fear (anyone) other than Allah, then they are the ones who are expected to be among the people who got a clue." (Surat at-Taubah: 18)

In this verse, Normatively explains that the prosperous mosques are people who believe in Allah and the Last Day. In this case, a believer is a person who upholds prayer, pays zakat, and does not fear anything other than Allah (Tafsir Surah At-Taubah Verse 17-18). Furthermore, Tafsir Ibn Kathir explained that prayer is the most incredible physical worship. In contrast, zakat is an essential charity whose benefits flow to others in the form of compensation. Technically, in this verse, Allah explains that the way to prosper the mosque is to establish prayer and pay zakat. In this regard, Rowi (2020), as an interpreter who is a member of the Indonesian Ulema Council (MUI) explains that in this verse, prayer is an indicator of the upward (vertical) relationship between humans and God. Zakat is an indicator of the sideways relationship (horizontal) between humans and humans. Furthermore, Sucipto (2014) suggests that the prosperity of the mosque is a reflection of the accountability of the mosque. Referring to the explanation of the meaning of QS At-Taubah verse 18, it can be said that the way that the takmir can take to prosper the mosque is to remind the people who are within the limits of their responsibility to carry out these two things. That way, the takmir can be said to have shown his accountability. The takmir of the Jogokariyan Mosque applies the whole way of accountability practices to gain the pleasure of Allah. This objective is the final analysis stage of this research.

4. Conclusions

Based on the description of the accountability practices applied by the takmirs of the Jogokariyan Mosque, it can be seen that the implementation of accountability practices is based on the spirit of prospering the mosque as stated in QS At-Taubah verse 18, namely enforcing prayers and paying zakat. This spirit encourages takmirs always to provide the best service. The analysis results obtained four ways of accountability practices at the Jogokariyan Mosque, namely providing the best for the needs of the mosque, providing facilities for worshipers with special needs, accommodating congregational maliyah worship, and providing social security for the community. The four methods indicate that the practice of accountability is in the form of providing the best service to the congregation in the form of physical needs, such as facilities for pilgrims with special needs, food and beverages, and social security; and ritual needs in the form of performing maliyah worship. Based on the spirit of mutual responsibility (takaful), these four methods are carried out by takmir. The community becomes close to the mosque and is always closer to Allah SWT. God created this accountability practice, namely to provide lessons so that humans have the spirit of caring, endeavor, and trust to realize a physically and spiritually prosperous society that God blesses. The limitation of this research is that the researcher is not free to interact with the takmir, who are informants in this study. It is because the majority of takmir are male while researchers are female. The takmir highly uphold Islamic values, including in terms of communicating with the opposite sex. However, the researcher tried to cover this limitation by confirming the answer. Confirmation of answers in question is to give similar questions to several different informants. In addition, the researchers also confirmed the answers through continuous observation of various activities at the Jogokariyan Mosque over a long period. Suggestions for further researchers who want to research mosque accountability can research mosques with different social and cultural conditions. It is because mosque accountability is a concept full of mutually agreed upon values by its members. Therefore, the accountability of mosques with different social backgrounds has the potential to produce different findings.

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