Factors affecting the quality of mosque financial statements

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Article Info	ABSTRACT
	The purpose of this study was to find out and at the same time analyze the factors that can affect the quality of the financial statements of mosques in Jember Regency. The data analysis method that the researcher uses in this research is quantitative descriptive analysis. The eight (8) hypotheses proposed by the researcher in this research were analyzed using a tool in the form of the SMART Partial Least Squares (PLS) program through two stages, namely the outer model and the inner model, before proceeding with the hypothesis testing process. Based on the results of processed SmartPLS 3.2.9 data, it can be concluded that only financial management practice variables have a significant effect on the quality of mosque financial statements, while human resource competence, internal control systems, information technology utilization, moderating effect 1 (human resource competence*organizational commitment), moderating effect 2 (internal control system*organizational commitment), moderating effect 3 (utilization of information technology*organizational commitment), and moderating effect 4 (financial management practice*organizational commitment) showed no significant effect on the quality of financial statements in mosques in Jember Regency.

INTRODUCTION

The mosque is part of a non-profit-oriented public sector organization. The need for mosques to have financial accountability is because mosques receive funds from Zakat, Infaq, giving, donations, utilities, and waqf to fund their activities. Currently, the term non-profit organization has been changed to a non-profit organization. Besides that, there has also been a change in terms of the standards used. Currently, the standard is The non-profit financial accounting used is the Interpretation of Financial Accounting Standards ISAK Number 35 (ISAK 35), which previously used the Statement of Financial Accounting Standards (PSAK) Number 45 (Mustakin and Wahyudi, 2021). The mosque is a place of worship as well as a place for preaching and gathering of Muslims (Supriyanto & Bramayudha, 2019). In other words, the mosque was established for social purposes (Oktavendi et al., 2022). Although the main purpose of the mosque is to provide services to the people, it does not mean that the mosque does not have a financial purpose at all. The purpose of making financial statements is to assess the relationship between funding and the achievement of performance to be achieved so as to improve reporting efficiency and transparency and increase the flexibility and accountability of units in carrying out their duties. It can be said that with financial statements, the efficiency and effectiveness of an activity can be clearly seen (Anwar et al., 2021).

The Islamic Financial Accounting Standards, which have been ratified since January 1, 2017, state that the qualitative characteristics of a quality financial report have four main characteristics , namely relevant (able to help influence users in the decision-making process) , understandable, and reliable (free from misstatements). material and information bias) and can be compared between periods (Puriyanti and Mukhibad, 2020). The mosque takmir has trouble making a good financial report because they don't know much about accounting and don't have a lot of insight (Puriyanti and Mukhibad, 2020).

Several studies conducted on mosques in Indonesia over the last 5 years show the low quality of the financial statements produced, including Ahyaruddin et al.'s research (2017) on the Darul Ihsan mosque, Delima Village, Tampan District, Pekanbaru City; Fitria's research (2017) on 3 Mosques in East Kalimantan, Research conducted by Mutia (2017) in Banjarmasin on the Hasanuddin Madjedi Mosque, Nurjannah's (2018) research in Makassar on the Al Markaz Al Islami mosque, as well as Rini's (2018) research on mosques in Greater Jakarta with a sample of 116 mosques, show that only 27.59% of mosques in Jabodetabek compile complete financial statements, with the rest only reporting cash receipts and disbursements. This is consistent with research by Nazila and Fahlevi (2019) in Banda Aceh, research by Aisyah (The low quality of financial statements is due to a lack of public understanding of the importance of financial reporting, limited government attention to mosque organizations, and inadequate resources to manage finances. Like the findings of previous research, mosques in Jember Regency have also not been able to produce quality financial statements, such as Munir's research (2017) at the Jami' Al Baitul Amien Mosque Foundation in Jember and Ula's research (2021) at Baitul Hidayah Mosque, Puger Regency. The research of Jember and Kurniawan et al. (2021) also yielded the same conclusion.

Research on the quality of financial statements of non-profit organizations, especially mosques, has been carried out by previous researchers, for example, Laeli (2017) on mosques in Semarang City which shows that simultaneously financial management, internal control, fundraising activities, the use of information technology affect the quality of reports. while the competence of human resources, the application of PSAK 45 and the application of PSAK 109 have no effect on the quality of financial statements. The same research was also conducted by Isviandari *et al* ., (2019) on mosques in Batu City which showed the results that the application of PSAK 45 and the application of PSAK 109 had no effect on the quality of financial statements, while internal control and competence of human resources had a significant effect on the quality of financial statements. the quality of the financial statements of mosques in Batu City. Other studies show different results. Recent research has shown that HR competence and internal control systems have a significant effect on the quality of mosque financial statements, the use of information technology does not affect the quality of mosque financial statements, while organizational commitment cannot moderate the influence of HR competencies, internal control systems, and the use of information technology on report quality. mosque finances (Puriyanti and Mukhibad, 2020). Meanwhile, Nurillah *et al* (2020) revealed quite different research results. The results of his research show that only financial management practices affect the quality of financial statement information, while the other four variables, namely the internal control system, fundraising activities, resource competence, and the use of information technology have no effect on the quality of financial statement information .

Based on research by Nazila and Fahlevi (2019), the obstacles to making quality financial statements are caused by a lack of motivation, the absence of sanctions for violators, and the lack of human resources who have an accounting background, so that mosques are unable to compile quality financial statements. So it can be concluded that the quality of a financial report is determined by qualified human resources. This is supported by the research of Murdayanti (2017), Fitria (2018), Azwari and Nuraliati (2018), and Goo et al. (2019). Other factors that can influence them include the implementation of an internal control system, based on research by Sanusi et al. (2015) and Fitria (2018). Another factor that is believed to affect the quality of financial statements is the ability to properly utilize information technology. This is supported by research by Murdayanti (2017) and Fitria (2018). In addition to these three factors, the quality of financial statements can also be influenced by financial management practices. This is supported by Syaifuddin (2016), Laeli (2017), and Nurillah et al., 2020). Another thing that affects the quality of financial statements is organizational commitment. Siregar (2017) states that organizational commitment can moderate the influence of the following variables, namely HR competencies, internal control systems, utilization of information technology, and financial management practices on the quality of mosque financial reporting. The use of the organizational commitment variable as a moderating variable is based on previous studies that showed significant results, including research from Septarini and Papilaya (2016), Nasution and Barus (2019) and Yusrianti et al. (2021) stated that the organizational commitment variable can moderate the significant influence between HR competency variables on the quality of financial statements. Sanjaya (2017), Alminanda and Marfuah (2018), Goo et al (2019), Nasution and Barus (2019), Satriawan and

Dewi (2020), and Yusrianti et al (2021) found that organizational commitment moderated the relationship between the influence of the internal control system on the quality of financial statements.Research by Alminanda and Marfuah (2018) shows significant results that the organizational commitment variable moderates the relationship between the effect of the use of information technology on the quality of financial statements. There has been no research showing that organizational commitment is able to moderate financial management practices on the quality of financial statements, but Nurillah et al. (2020) research shows that mosque financial management practices affect the quality of financial statements. The research results of the three variables, namely the competence of human resources, internal control systems, and the use of information technology, show significant results if moderated by organizational commitment. The researchers assume that organizational commitment can also moderate financial management practices on the quality of financial statements.

This research is based on four grand theories to support the hypothesis, namely loyalty theory (Al-wala') , competency theory, stewardship theory, and human resource management theory. Al-wala's theory states that the application of Al-wala's theory to organizations can be realized by planning, organizing, implementing, and controlling all abilities, both physical and mental, in order to increase the productivity of Islamic entities, so that they can benefit the community and customers (Jayanto , 2016). Stewardship theory has a coordination/design basis for managers to act as managers in order to act according to the wishes of the client. In addition, the actions shown by managers do not prioritize individual interests as much as managers' efforts to achieve their goals. managers to achieve the organization's goals (Donaldson and Davis, 1991). Stewardship implies that stewards (owners) must always ensure that their contribution is maximal according to the organization's mission by building trust in the organization so that organizational goals can be achieved. The role of the manager becomes the focus of the owner and the organization. When the input is good (responsibility), and it is supported by the right management process, then the output produced will be good. Human resource management theory can be interpreted as an activity where the potential of each individual in an organization is managed and optimized to achieve the goals that have been set and are ethically and socially responsible. This function of human resource management is called POAC, namely planning, organizing, operating, and controlling (Elbadiansyah, 2019). This HR management theory supports the idea that HR professionals must be competent to contribute to the success of their organizations. Wibowo (2017) argues that competence is the ability to perform or perform a task or job based on skills and knowledge that are supported by the job attitude needed for the job. Therefore, competence shows that skills or knowledge characterized by professionalism as the most important in a particular field are superior in that field. Competence is a fundamental characteristic of a person that has a direct impact or can predict performance achievements that will be achieved very well. In other words, competence will make someone always show their best results in many situations (Gultom, 2022).

Based on the theory put forward by experts and supported by the results of research related to the low quality of financial statements produced at mosques in Indonesia, especially in Jember Regency, as well as the inconsistency in previous research, there is a research gap , so that researchers feel the need to re-research the factors that affect the quality of mosque financial statements. The basis of this research hypothesis refers to research conducted by Agustina Isviandari, Nur Diana, and M. Cholid Mawardi (2019), Tri Puriyanti and Hasan Mukhibad (2020), and research by Nelsha Meutia Nurillah, Cahyaningsih, and Djusnimar Zultilisna (2020). The researcher eliminates the variables regarding the effect of the application of PSAK 45 and PSAK 109 with the consideration that these standards are no longer relevant to current conditions due to the adoption of a new standard, namely ISAK 35. Researchers also eliminate the variables of fundraising activities because these variables are thought to be less relevant in supporting quality. The resulting financial statements are supported by research from Nurillah et al (2020) which shows that fundraising activities have no significant effect on the quality of financial statements and cannot be represented as an independent variable.

RESEARCH METHODS

This research was designed with a quantitative approach. The source of the data used is primary data that the researcher obtained from the results of distributing questionnaires and questionnaires both online and by visiting the sources one by one. The questionnaire was distributed to the administrators

and the treasurer, or ta'mir, of the mosque, who understands the financial statements of mosques in Jember Regency. This research is classified as causal research (causative).

The population in this research is all mosques in Jember Regency that are registered on the website of the Ministry of Religion regarding the mosque information system (SIMAS). Jember Regency, East Java has 3,277 mosques, consisting of 1 Grand Mosque, 37 Great Mosques, 2,913 Jami Mosques, 313 Public Mosques, and 13 Historic Mosques. (simas.kemenag.go.id, 2022).

The sampling technique in this research uses non-probability sampling through a purposive sampling method . Samples for this study will come from 36 mosques that the Mosque Information System (SIMAS) of the Ministry of Religion says are "large mosques." Each mosque will have three respondents, so the total number of respondents in this study's sample is 108.

To test the hypothesis in this study, we used the SMART Partial Least Squares (PLS) program. Before heading to the hypothesis testing stage using the bootstrapping method , there are 2 types of model evaluation that need to be done. The first evaluation (outer model-measurement model) went through three stages, namely the convergent validity test (load factor > 0.7), discriminant validity test (cross loading > 0.7), and the reliability test (Cronbach alpha and composite reliability > 0, 7). The next evaluation uses the inner model (structural model) by analyzing the path in the model (path analysis). The coefficient value test of the determinant $R2$ must be > 0.67, the F-Square test/effect size, and the prediction relevance test (Q2) must be more than or equal to 0.35. After the 2 test models are met, then proceed with hypothesis testing (looking at the original sample value , T-statistics, and P-values) to see how far the effects given by exogenous variables affect endogenous variables. The following is the hypothesis that the researcher proposes.

H1   The competence of human resources affects the quality of the financial statements of mosques in Jember Regency.

H2   Internal control affects the quality of the financial statements of mosques in Jember Regency

H3   The use of information technology affects the quality of the financial statements of mosques in Jember Regency.

H4   Financial management practices affect the quality of the financial statements of mosques in Jember Regency.

H5   Organizational commitment is able to moderate the relationship between human resource competencies and the quality of the financial statements of mosques in Jember Regency

H6   Organizational commitment is able to moderate the relationship between the internal control system and the quality of the financial statements of mosques in Jember Regency

H7   Organizational commitment is able to moderate the relationship between the use of information technology and the quality of the financial statements of mosques in Jember Regency

H8   Organizational commitment is able to moderate the relationship between financial management practices on the quality of the financial statements of mosques in Jember Regency

RESULTS AND DISCUSSION
Measurement Model Test Results (*Outer Model*)

The purpose of the measurement model, or commonly referred to as the measurement model, is to see the extent of the relationship (correlation) between the construct and its indicators by testing the validity and reliability through the CFA (Confirmatory Factor Analysis) method. The validity of a construct is tested first with convergent validity (looking at the loading factor value). If it meets the criteria, the validity test is continued with discriminant validity (looking at the cross loading value). If all tests of construct validity have been met, then further testing of the reliability of a construct is carried out. The way to measure the reliability of a construct is by looking at the value of composite reliability.

The first step that must be taken before calculating the outer model with the PLS algorithm is to create a path model . The results of the path model (first evaluation stage) can be seen in Figure 2.
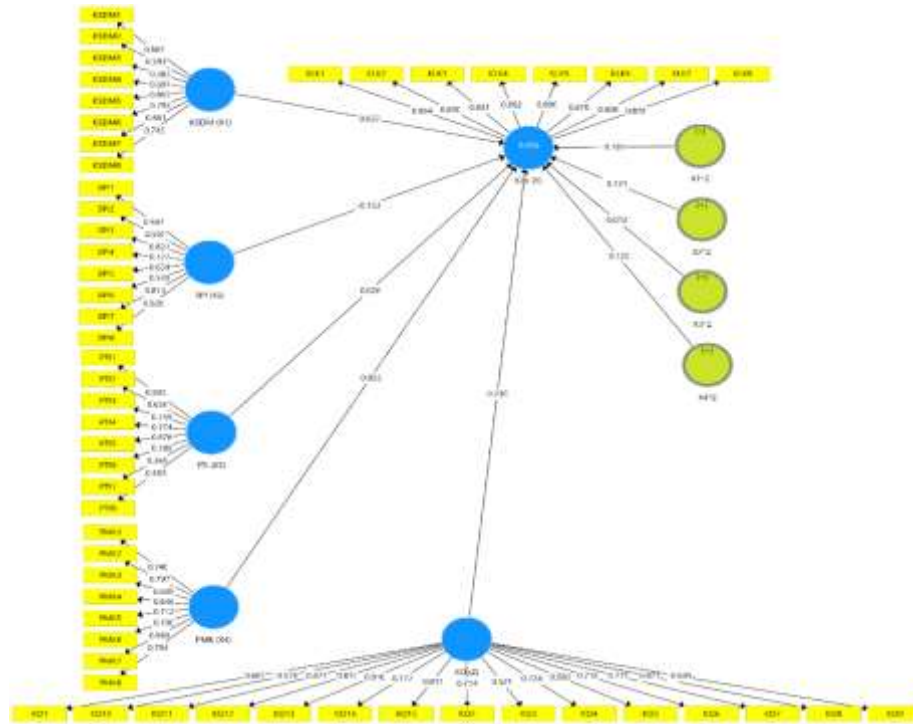
Figure 1. Path of PLS Algorithm Calculation Model before reduction
Source: PLS 3.2.9 output processed, 2022

Convergent Validity Test Results

The path model diagram is formed, then calculations are carried out using the PLS *algorithm method.* To test the convergent validity of a construct can be done by looking at the value of the *loading factor* on the *outer loading* .

The following are the results of the convergent validity test based on the *loading factor value* of the measurement model (*outer model*). Each indicator is declared valid if the value of the *loading factor* is > 0.7.

Table 1. *Loading Factor* **Before Data Reduction**

Variable	Indicator	Loading Factor	Information
Human Resources Competence (X1)	**KSDM1**	**0.665**	**Invalid**
	KSDM2	**0.593**	**Invalid**
	KSDM3	**0.383**	**Invalid**
	KSDM4	**0.697**	**Invalid**
	KSDM5	0.803	Valid
	KSDM6	0.793	Valid
	KSDM7	**0.661**	**Invalid**
	KSDM8	0.745	Valid
Internal Control System (X2)	**SPI1**	**0.567**	**Invalid**
	SPI2	**0.590**	**Invalid**
	SPI3	0.821	Valid
	SPI4	0.727	Valid
	SPI5	**0.654**	**Invalid**
	SPI6	**0.539**	**Invalid**
	SPI7	0.814	Valid
	SPI8	0.820	Valid
Utilization of Information Technology (X3)	PTI1	0.835	Valid
	PTI2	**0.636**	**Invalid**
	PTI3	0.759	Valid
	PTI4	0.774	Valid

Variable	Indicator	Loading Factor	Information
	PTI5	0.876	Valid
	PTI6	0.789	Valid
	PTI7	**0.369**	**Invalid**
	PTI8	**0.553**	**Invalid**
	PMK1	0.740	Valid
	PMK2	0.797	Valid
	PMK3	**0.609**	**Invalid**
Financial Management Practice (X4)	PMK4	0.846	Valid
	PMK5	0.712	Valid
	PMK6	0.706	Valid
	PMK7	0.869	Valid
	PMK8	0.794	Valid
	KLK1	0.864	Valid
	KLK2	0.890	Valid
	KLK3	0.831	Valid
Quality of Financial Statements (Y)	KLK4	0.862	Valid
	KLK5	0.890	Valid
	KLK6	0.878	Valid
	KLK7	0.808	Valid
	KLK8	0.878	Valid
	KO1	**0.607**	**Invalid**
	KO2	0.714	Valid
	KO3	**0.521**	**Invalid**
	KO4	0.724	Valid
	KO5	**0.580**	**Invalid**
	KO6	0.718	Valid
	KO7	0.771	Valid
Organizational Commitment (Z)	KO8	0.871	Valid
	KO9	**-0.645**	**Invalid**
	KO10	**-0.578**	**Invalid**
	KO11	**0.477**	**Invalid**
	KO12	0.870	Valid
	KO13	0.816	Valid
	KO14	0.777	Valid
	KO15	0.811	Valid

Source: PLS 3.2.9 output processed, 2022

Based on table 1. above, it can be seen that there are 19 invalid indicators. The provisions in the *trimming process* (reducing indicators) that are declared invalid (*Loading factor value* < 0.7) are if after the *trimming process* the *Average Variance Extracted* (AVE) value and *composite reliability value* are getting bigger. After *trimming* (deleting variables KSDM.1.2.3.4.7., SPI.1.2.5.6., PTI.2.7.8., PMK.3., and KO.1.3.5.9.10.11), proceed with creating a new *model path* (2nd model).

Table 2. *Loading Factor Value* After Reduction to – 1

Variable	Indicator	Loading Factor	Information
	KSDM5	0.906	Valid
	KSDM6	0.788	Valid
	KSDM8	0.849	Valid
Human Resources Competence (X1)	SPI3	0.848	Valid
	SPI4	0.820	Valid
	SPI7	0.777	Valid
	SPI8	0.873	Valid
	PTI1	0.853	Valid
Utilization of Information Technology (X3)	PTI3	0.759	Valid
	PTI4	0.767	Valid
	PTI5	0.886	Valid

Variable	Indicator	Loading Factor	Information
	PTI6	0.802	Valid
	PMK1	0.744	Valid
	PMK2	0.807	Valid
	PMK4	0.835	Valid
Financial Management Practice (X4)	PMK5	0.721	Valid
	PMK6	0.717	Valid
	PMK7	0.872	Valid
	PMK8	0.799	Valid
	KLK1	0.864	Valid
	KLK2	0.890	Valid
	KLK3	0.832	Valid
Quality of Financial Statements (Y)	KLK4	0.864	Valid
	KLK5	0.888	Valid
	KLK6	0.878	Valid
	KLK7	0.808	Valid
	KLK8	0.878	Valid
	KO2	**0.695**	**Invalid**
	KO4	0.730	Valid
	KO6	0.734	Valid
	KO7	0.821	Valid
Organizational Commitment (Z)	KO8	0.856	Valid
	KO12	0.886	Valid
	KO13	0.846	Valid
	KO14	0.811	Valid
	KO15	0.832	Valid

Source: PLS 3.2.9 output processed, 2022

Based on table 2, it turns out that there is still 1 indicator that is declared invalid (*loading factor value* = 0.695 < 0.7). So it is necessary to *trim* again and create the last *model path* (3rd model). Based on the results of the *convergent validity measurement* on the final *model path* , it can be seen that the *loading factor limit* > 0.7 has been met by all indicators.

Table 3. Value of *Loading Factor* After Reduction to – 2

Variable	Indicator	*Loading Factor*	Information
	KSDM5	0.906	Valid
Human Resources Competence (X1)	KSDM6	0.788	Valid
	KSDM8	0.849	Valid
	SPI3	0.848	Valid
Internal Control System (X2)	SPI4	0.820	Valid
	SPI7	0.777	Valid
	SPI8	0.873	Valid
	PTI1	0.853	Valid
	PTI3	0.759	Valid
Utilization of Information Technology (X3)	PTI4	0.767	Valid
	PTI5	0.886	Valid
	PTI6	0.802	Valid
	PMK1	0.744	Valid
	PMK2	0.807	Valid
	PMK4	0.835	Valid
Financial Management Practice (X4)	PMK5	0.721	Valid
	PMK6	0.717	Valid
	PMK7	0.872	Valid
	PMK8	0.799	Valid
Quality of Financial Statements (Y)	KLK1	0.865	Valid
	KLK2	0.890	Valid

Variable	Indicator	*Loading Factor*	Information
	KLK3	0.832	Valid
	KLK4	0.865	Valid
	KLK5	0.888	Valid
	KLK6	0.879	Valid
	KLK7	0.808	Valid
	KLK8	0.876	Valid
	KO4	0.736	Valid
	KO6	0.750	Valid
	KO7	0.834	Valid
Organizational Commitment (Z)	KO8	0.857	Valid
	KO12	0.892	Valid
	KO13	0.853	Valid
	KO14	0.792	Valid
	KO15	0.819	Valid

Source: PLS 3.2.9 output processed, 2022

Discriminant Validity Test Results

Table 4. Value of Cross Loadings . Test Results

Indicator	HR Competency (X1)	Internal Control System (X2)	Utilization of Information Technology (X3)	Financial Management Practice (X4)	Quality of Financial Statements (Y)	Organizational Commitment (Z)
KSDM5	**0.906**	0.404	0.347	0.404	0.383	0.230
KSDM6	**0.788**	0.367	0.280	0.296	0.255	0.179
KSDM8	**0.849**	0.405	0.453	0.440	0.420	0.208
SPI3	0.202	**0.848**	0.497	0.772	0.718	0.767
SPI4	0.437	**0.820**	0.516	0.779	0.670	0.579
SPI7	0.387	**0.777**	0.539	0.621	0.587	0.573
SPI8	0.533	**0.873**	0.686	0.767	0.625	0.625
PTI1	0.357	0.587	**0.853**	0.533	0.594	0.401
PTI3	0.509	0.400	**0.759**	0.443	0.433	0.231
PTI4	0.314	0.585	**0.767**	0.490	0.375	0.343
PTI5	0.265	0.506	**0.886**	0.434	0.346	0.205
PTI6	0.309	0.630	**0.802**	0.587	0.461	0.293
PMK1	0.533	0.612	0.483	**0.744**	0.615	0.415
PMK2	0.409	0.676	0.487	**0.807**	0.666	0.537
PMK4	0.354	0.882	0.564	**0.835**	0.785	0.667
PMK5	0.227	0.690	0.556	**0.721**	0.614	0.511
PMK6	0.361	0.695	0.457	**0.717**	0.647	0.573
PMK7	0.363	0.713	0.494	**0.872**	0.769	0.541
PMK8	0.302	0.616	0.381	**0.799**	0.759	0.583
KLK1	0.302	0.616	0.428	0.731	**0.865**	0.549
KLK2	0.318	0.597	0.427	0.689	**0.890**	0.625
KLK3	0.490	0.589	0.396	0.691	**0.832**	0.533
KLK4	0.353	0.524	0.367	0.636	**0.865**	0.587
KLK5	0.522	0.780	0.623	0.833	**0.888**	0.573
KLK6	0.292	0.767	0.495	0.786	**0.879**	0.766
KLK7	0.313	0.703	0.504	0.856	**0.808**	0.651
KLK8	0.374	0.797	0.595	0.850	**0.876**	0.616
KO4	0.119	0.585	0.344	0.561	0.542	**0.736**
KO6	0.099	0.532	0.221	0.526	0.643	**0.750**
KO7	0.265	0.600	0.310	0.623	0.657	**0.834**
KO8	0.198	0.750	0.403	0.616	0.655	**0.857**
KO12	0.172	0.708	0.275	0.580	0.564	**0.892**
KO13	0.167	0.639	0.268	0.521	0.503	**0.853**
KO14	0.303	0.556	0.274	0.519	0.469	**0.792**
KO15	0.287	0.657	0.338	0.600	0.569	**0.819**

Source: PLS 3.2.9 output processed, 2022

Reliability Test Results

Table 5. Value of *Composite Reliability Test Results*

Variable	Composite Reliability Value	Minimum Limit Reliability	Information
HR Competency (X1)	0.885		Reliable (Reliable)
Internal Control System (X2)	0.899		Reliable (Reliable)
Utilization of Information Technology (X3)	0.908	0.7	Reliable (Reliable)
Financial Management Practice (X4)	0.919		Reliable (Reliable)
Quality of Financial Statements (Y)	0.959		Reliable (Reliable)
Organizational Commitment (Z)	0.942		Reliable (Reliable)

Source: PLS 3.2.9 output processed, 2022

AVE Test Results (*Average Variance Extracted*)

Table 6. Value of *Average Variance Extracted* (AVE) Test Results

Variable	AVE value	.	Minimum AVE	Information
HR Competency (X1)	0.721			Valid
Internal Control System (X2)	0.689			Valid
Utilization of Information Technology (X3)	0.664		0.5	Valid
Financial Management Practice (X4)	0.619			Valid
Quality of Financial Statements (Y)	0.745			Valid
Organizational Commitment (Z)	0.670			Valid

Source: PLS 3.2.9 output processed, 2022

***Cronbach Alpha* . Test Results**

Table 7. Value of *Cronbach Alpha* . Test Results

Variable	Cronbach Alpha value	.	Minimum Limit Cronbach Alpha	Information
HR Competency (X1)	0.810			Reliable (Reliable)
Internal Control System (X2)	0.849			Reliable (Reliable)
Utilization of Information Technology (X3)	0.874		0.7	Reliable (Reliable)
Financial Management Practice (X4)	0.896			Reliable (Reliable)
Quality of Financial Statements (Y)	0.951			Reliable (Reliable)
Organizational Commitment (Z)	0.929			Reliable (Reliable)

Source: PLS 3.2.9 output processed, 2022

Structural Measurement Results (*Inner Model*)

If the proposed *measurement model* meets the criteria (valid and reliable) and the model according to the conceptual framework is ideal, then the test is continued by testing the structural model (*inner model*). To evaluate the structural model in PLS, look at *the R-square* (dependent variable) and *path coefficient* (independent variable) which is then assessed for its significance based on the value listed on *the T-statistic* (*critical ratio*) on each *path* .
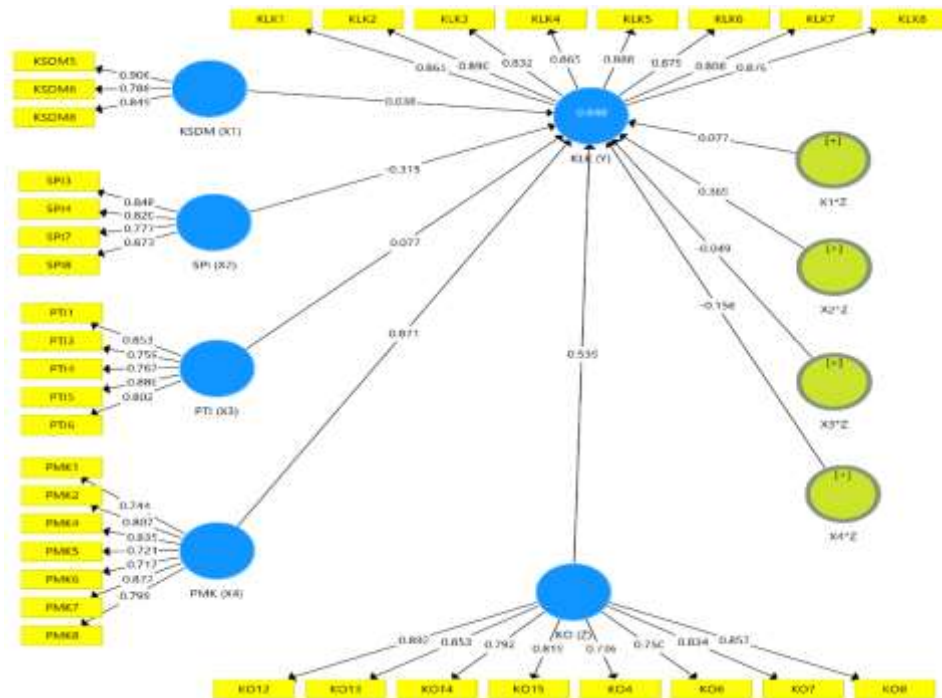
***Algorithm* Calculation Model after final reduction**
Source: PLS 3.2.9 output processed, 2022

Path Analysis Results

Based on the calculation *of the path model of the* results of the data processing through the calculation of the *bootstrapping process (resampling method)* in Figure 3, it can be concluded that the variable that has the greatest influence in having an impact on the quality of financial statements is financial management practice with the value of the highest *path coefficient* of 0.871. Based on the path diagram above, the structural equations formed are as follows:

Quality of Financial Statements = **0.038 Competency of HR + - 0.315 Internal control system + 0.077 Utilization of Information Technology + 0.871 Financial Management Practices + 0.077 HR Competence * Organizational Commitment + 0.369 Internal Control System * Organizational Commitment + - 0.409 Utilization of Information Technology * Organizational Commitment + - 0.156 Financial Management Practices * Organizational Commitment**

Test Results Determinant Coefficient Value of R^2

Table 8. Value of R^2 (R- *Square*) and *Adjusted* R^2

Variable	R value ^{2}	*Adjusted* R^2
Financial Report Quality	0.848	0.834

Source: PLS 3.2.9 output processed, 2022

Effect Size Test Results (f^2) / **F- *Square***

Table 9. F - *Square value / Effect Size*

Variable	*f* value ^{2}	Information	Criteria *f value* ^{2}	
HR Competency (X1)	0.006	Weak	$0.02 \leq f^2 < 0.15$ _	Weak
Internal Control System (X2)	0.084	Weak	$0.15\,0.35\,\_\leq f^2 <$	Moderate
Utilization of Information Technology (X3)	0.016	Weak	$f^2 \geq 0.35$	Strong

Variable		f value ^{2}	Information	Criteria f value ^{2}
Financial Management Practice (X4)		0.960	Strong	
KSDM * KO		0.019	Weak	
SPI * KO		0.069	Weak	
PTI * KO		0.004	Weak	
PMK * KO		0.018	Weak	

Source: PLS 3.2.9 output processed, 2022

Prediction Relevance **Test Results (Q ^{2})**

Based on the results of calculations using the *Blindfolding method* on SmartPLS 3.2.9, the results obtained are Q ^{2} with a value of 0.594. Based on the requirements in the ^{Q2} criteria table , it can be concluded that the model that the researcher proposes in this research shows a strong predictive ability, meaning that this research has a variation value of the diversity of the research data of 59.4%, while the remaining 40.6% is explained by indicators. (factors) other than *the path model* in this study.

Hypothesis Test Results

bootstrapping calculation method by looking at the value of T - *statistics* (*critical ratio*) must be greater than 1.96 (with significance = 0.05) so that the hypothesis can be accepted. The calculation results of hypothesis testing by SmartPLS are presented in table 21 below:

Table 10. *Bootstrapping test results*

Exogenous		Endogenous	Original Sample	Standard Sample	Standard Deviation	T-*Statistics*	P Values	Conclusion
HR Competency (X1)			0.038	0.030	0.046	0.833	0.405	Rejected
Internal Control System (X2)			-0.315	-0.290	0.207	1.518	0.130	Rejected
Utilization of Information Technology (X3)	→	Quality of Financial Statements (Y)	0.077	0.076	0.067	1.157	0.248	Rejected
Financial Management Practice (X4)			0.871	0.847	0.145	6.006	0.000	Received
KSDM * KO			0.077	0.082	0.063	1.232	0.218	Rejected
SPI * KO			0.369	0.381	0.193	1,910	0.057	Rejected
PTI * KO			-0.049	-0.053	0.081	0.608	0.543	Rejected
PMK * KO			-0.156	-0.166	0.166	0.939	0.348	Rejected

Source: PLS 3.2.9 output processed, 2022

Discussion
Results of the 1st Hypothesis Testing: Human Resource Competence Affects the Quality of the Financial Statements of Mosques in Jember Regency

Table 11. Results of testing the 1st hypothesis (*bootstrapping*)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-Statistics (O/STDEV)	P Values	Conclusion
X1 →Y	0.038	0.030	0.046	0.833	0.405	Rejected

This first hypothesis examines the effect of the first independent variable (human resource competence) on the dependent variable (quality of financial statements). Based on the results of the *bootstrapping* calculation in the table above, the *path coeficient value* (original sample) is 0.038 and the *T - statistics* is 0.833. Because the results of the *T-statistics* measurement < t - table (for a

significance level of 5%, the T-table value must be > 1.96), the first hypothesis in this study was rejected. The model coefficient shows a positive value (0.038) meaning that if the human resource competency variable increases by one unit, it will contribute to a positive increase (increase) by 0.038 on the financial report quality variable. Referring to the results of data processing, it can be interpreted that the first exogenous variable sample data (HR Competency) did not succeed in proving a relationship with endogenous variables (quality of financial statements), in other words the X1 variable could not have a significant effect on Y.

The test results above indicate that the competence of human resources can not have a significant effect on the quality of a financial report. This is because the majority of respondents answered neutrally and some even disagreed for the 3rd, 4th and 8th indicators, of which 57.69% answered neutrally while there were 12.51% answered disagreed for the 3rd indicator (Mosque treasurer with accounting education background) , 37.5% answered neutral while 9.63% answered disagreed for the 4th indicator (the treasurer of the mosque had studied accounting) and 42.3% answered neutral while there were 5.79% answered disagreed for the 8th indicator (Treasurer mosques have attended training to improve their ability in the financial sector).

The discrepancy between the results of the research on the first hypothesis is also the possibility of a bias from the statement submitted by the researcher so that the respondent does not really understand the meaning of the statement and does not have the opportunity to ask it. This is because the researchers did not have time to meet with the respondents directly due to their busyness in the world of work so that the researchers only left the questionnaire sheet to the respondent's family to be filled out and then taken at a later time, there were even some questionnaires filled out online.

The results of this study are in line with the research results of Nurillah et al (2020) which state that human resource competence has an insignificant effect on the quality of a financial report.

Hypothesis Test Results 2: Internal Control System Affects the Quality of Financial Statements of Mosques in Jember Regency

<div align="center">

Table 12. Results of testing the 2nd hypothesis (*bootstrapping*)

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	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-Statistics (O/STDEV)	P Values	Conclusion
X2 → Y	-0.315	-0.290	0.207	1.518	0.130	Rejected

This hypothesis examines the effect of the second independent variable (internal control system) on the dependent variable (quality of financial statements). Based on the results of the *bootstrapping* calculation in the table above, the *path coeficient value* (original sample) is -0.315 and *the T-statistics is* 1.518. Because the results of the *T-statistics* measurement < t - table (for a significance level of 5%, the T-table value must be > 1.96), the second hypothesis in this study was rejected. The model coefficient shows a negative value (-0.315) meaning that if the internal control system variable increases by one unit, it will contribute to a negative increase (decrease) by -0.315 on the financial report quality variable. Referring to the results of data processing, it can be interpreted that the sample data of the second exogenous variable (internal control system) did not succeed in proving a relationship with endogenous variables (quality of financial statements), in other words the X2 variable could not have a significant effect on Y.

The test results above indicate that the internal control system cannot provide a significant influence on the quality of a financial report. This is because there are some respondents who answered neutrally and some even disagreed for the 2,3,4,6, and 8 indicators. correctly understood the meaning of the statement and did not have the opportunity to ask it. This is because the researchers did not have time to meet with the respondents directly due to their busyness in the world of work so that the researchers only left the questionnaire sheet to the respondent's family to be filled out and then taken at a later time, there were even some questionnaires filled out online. This study is in line with the research results of Nurillah et al (2020) which states that the existence of an internal control system has an insignificant effect on the quality of a financial report.

3rd Hypothesis Test Results: Utilization of Information Technology Affects the Quality of Financial Statements of Mosques in Jember Regency

Table 13. Results of testing the 3rd hypothesis (*bootstrapping*)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-Statistics (O/STDEV)	P Values	Conclusion
X3 →Y	0.077	0.076	0.067	1.157	0.248	Rejected

This hypothesis examines the effect of the third independent variable (use of information technology) on the dependent variable (quality of financial statements). Based on the results of the *bootstrapping* calculation in the table above, the *path coeficient value* (original sample) is 0.077 and *the T-statistics is* 1.157. Because the results of the *T-statistics* measurement < t - table (for a significance level of 5%, the T-table value must be > 1.96), the third hypothesis in this study was rejected. The model coefficient shows a positive value (0.077), meaning that if the variable of information technology utilization has increased by one unit, it will contribute a positive increase (increase) of 0.077 on the financial report quality variable. Referring to the results of data processing, it can be interpreted that the sample data of the third exogenous variable (use of information technology) did not succeed in proving a relationship with endogenous variables (quality of financial statements), in other words the X3 variable could not have a significant effect on Y.

The test results above indicate that the use of information technology can not have a significant effect on the quality of a financial report. This is because the majority of respondents answered neutrally for the 3rd and 7th indicators and there were even respondents who answered disagreed on all the indicators that the researcher proposed, of which 40.38% answered neutral while there were 2.88% answered disagreed for the 3rd indicator (the mosque has hardware, such as an adequate computer), 33.65% answered neutrally while 7.69% answered disagreed for the 7th indicator (the mosque has published its financial statements through electronic media such as *websites* or *group chats (whatsapp*)) and as many as 25% answered neutrally while 8.65% answered disagreed for the 8th indicator (the mosque is equipped with an *online fund distribution system* such as *bank transfers* or other *cashless platforms* : gopay, ovo, funds, etc.).

The discrepancy between the results of the research on the third hypothesis is also the possibility of a bias from the statement submitted by the researcher so that the respondent does not really understand the meaning of the statement and does not have the opportunity to ask it. This is because the researchers did not have time to meet with the respondents directly due to their busyness in the world of work so that the researchers only left the questionnaire sheet to the respondent's family to be filled out and then taken at a later time, there were even some questionnaires filled out online.

This research is in line with the research results of Puriyanti and Mukhibad (2020) and Nurillah et al (2020) which state that the use of information technology has an insignificant effect on the quality of a mosque's financial report. The results of this study are not in line with the results of research conducted on mosques in Semarang City by Laeli (2017), the difference is because Laeli (2017) still uses simple indicators such as the availability of bulletin boards (information), while the indicators used in this study are mosques. has published its financial statements through electronic media such as wesite or group chat (whatsapp) and its fund distribution system has been based *online* such as *bank transfers* or other *cashless platforms* : gopay, ovo, dana.

Results of the 4th Hypothesis Testing: Financial Management Practices Affect the Quality of the Financial Statements of Mosques in Jember Regency

Table 14. Results of testing the 4th hypothesis (*bootstrapping*)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-Statistics (O/STDEV)	P Values	Conclusion
X4 →Y	0.871	0.847	0.145	6.006	0.000	Received

This hypothesis examines the effect of the fourth independent variable (financial management practices) on the dependent variable (financial report quality). Based on the results of the *bootstrapping* calculation in the table above, the *path coeficient value* (original sample) is 0.871 and *the T-statistics* is 6.006. Because the results of the *T-statistics* measurement are > t – table (for a significance level of 5%, the T-table value must be > 1.96), then the fourth hypothesis in this study is accepted. The model coefficient shows a positive value (0.871), meaning that if the financial management practice variable increases by one unit, it will contribute a positive increase (increase) by 0.871 on the financial report quality variable. Referring to the results of data processing, it can be interpreted that the sample data of the fourth exogenous variable (financial management practice) has succeeded in proving a relationship with endogenous variables (quality of financial statements), in other words, the X4 variable can have a significant influence on Y.

This study is in line with the research results of Nurillah et al (2020) which state that the application of financial management practices in mosques has a significant influence on the quality of a financial report.

Results of the 5th Hypothesis Testing: Organizational Commitment is Able to Moderate the Relationship Between Human Resource Competence on the Quality of Financial Statements of Mosques in Jember Regency

Table 15. Results of testing the 5th hypothesis (*bootstrapping*)

	Origin al Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-Statistics (O/STDEV)	P Values	Conclusion
X1*Z →Y	0.077	0.082	0.063	1.232	0.218	Rejected

This hypothesis examines the effect of the interaction between the first independent variable (human resource competence) and the moderating variable (organizational commitment) on the dependent variable (quality of financial statements). Based on the results of the *bootstrapping* calculation in the table above, the *path coeficient value* (original sample) is 0.077 and *T-statistics is* 1.232. Because the results of the *T-statistics* measurement < t - table (for a significance level of 5%, the T-table value must be > 1.96), the fifth hypothesis in this study was rejected. The model coefficient shows a positive value (0.077), meaning that if the interaction between the first independent variable (human resource competence) and the moderating variable (organizational commitment) increases by one unit, it will contribute a positive increase (increase) by 0.077 on the quality variable. financial statements. Referring to the results of the data processing, it can be interpreted that the fifth exogenous variable sample data (HR competence*organizational commitment) did not succeed in proving a relationship with endogenous variables (financial report quality), in other words X1*Z could not have a significant effect on Y.

The test results above indicate that organizational commitment cannot moderate the relationship between human resource competence and the quality of financial statements. This is because there are some respondents who answered neutrally and some even disagreed with the indicators proposed in the questionnaire statement, of which as many as 55.76% of respondents answered neutrally, 5.75% answered disagree and even 0.96% answered strongly disagree. agree to the 3rd statement (the administrators are not interested in being in another organization). The discrepancy between the results of the research on the fifth hypothesis is also the possibility of a bias from the statement submitted by the researcher so that the respondent does not really understand the meaning of the statement and does not have the opportunity to ask it. This is because the researchers did not have time to meet with the respondents directly due to their busy lives in the world of work so that the researchers only left questionnaire sheets to the respondent's family to be filled out and then taken at a later time, there were even some questionnaires filled out online. (2020) which states that organizational commitment has an insignificant effect in moderating the relationship between human resource competence and the quality of a mosque's financial report.

Results of the 6th Hypothesis Testing: Organizational Commitment is Able to Moderate the Relationship Between Internal Control Systems and the Quality of Financial statements for Mosques in Jember Regency

Table 16. Results of testing the 6th hypothesis (*bootstrapping*)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-Statistics (O/STDEV)	P Values	Conclusion
X2*Z →Y	0.369	0.381	0.193	1,910	0.057	Rejected

This hypothesis examines the effect of the interaction between the second independent variable (internal control system) and the moderating variable (organizational commitment) on the dependent variable (quality of financial statements). Based on the results of the *bootstrapping* calculation in the table above, the *path coeficient value* (original sample) is 0.369 and *the T-statistics* is 1.910. Because the results of the *T-statistics* measurement < t - table (for a significance level of 5%, the T-table value must be > 1.96), the sixth hypothesis in this study was rejected. The model coefficient shows a positive value (0.369) meaning that if the interaction between the second independent variable (internal control system) and the moderating variable (organizational commitment) increases by one unit, it will contribute a positive increase (increase) by 0.369 on the report quality variable. finance. Referring to the results of data processing, it can be interpreted that the sample data of the sixth exogenous variable (internal control system*organizational commitment) failed to prove a relationship with endogenous variables (financial report quality), in other words X2*Z could not have a significant effect against Y.

The test results above indicate that organizational commitment cannot moderate the relationship between the internal control system and the quality of financial statements. This is because there are some respondents who answered neutrally and some even disagreed with the indicators proposed in the organizational commitment questionnaire statement, of which as many as 55.76% of respondents answered neutral, 5.75% answered disagree and even 0.96% answered strongly disagree with statement 3 (the administrators are not interested in being in another organization). The discrepancy between the results of the research on the sixth hypothesis is also the possibility of a bias from the statement submitted by the researcher so that the respondent does not really understand the meaning of the statement and does not have the opportunity to ask it. This is because the researchers did not have time to meet with the respondents directly due to their busy lives in the world of work so that the researchers only left questionnaire sheets to the respondent's family to be filled out and then taken at a later time, there were even some questionnaires filled out online. (2020) which states that organizational commitment has an insignificant effect in moderating the relationship between the internal control system and the quality of a mosque's financial report.

Results of the 7th Hypothesis Testing: Organizational Commitment is Able to Moderate the Relationship Between the Use of Information Technology on the Quality of Financial statements of Mosques in Jember Regency

Table 17. Results of testing the 7th hypothesis (*bootstrapping*)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-Statistics (O/STDEV)	P Values	Conclusion
X3*Z →Y	-0.049	-0.053	0.081	0.608	0.543	Rejected

This hypothesis examines the effect of the interaction between the third independent variable (use of information technology) and the moderating variable (organizational commitment) on the dependent variable (quality of financial statements). Based on the results of the *bootstrapping* calculation in the table above, the *path coeficient value* (original sample) is -0.049 and *the T-statistics* is 0.608. Because the results of the *T-statistics* measurement < t - table (for a significance level of 5%,

the T-table value must be > 1.96), the seventh hypothesis in this study was rejected. The model coefficient shows a negative value (-0.049) meaning that if the interaction between the third independent variable (use of information technology) and the moderating variable (organizational commitment) increases by one unit, it will contribute to a negative increase (decrease) of -0.049 on the variable quality of financial statements. Referring to the results of data processing, it can be interpreted that the seventh exogenous variable sample data (utilization of information technology*organizational commitment) failed to prove a relationship with endogenous variables (financial report quality), in other words X3*Z could not have a significant effect against Y.

The test results above indicate that organizational commitment cannot moderate the relationship between the use of information technology and the quality of financial statements. This is because there are some respondents who answered neutrally and some even disagreed with the indicators proposed in the organizational commitment questionnaire statement, of which as many as 55.76% of respondents answered neutral, 5.75% answered disagree and even 0.96% answered strongly disagree with statement 3 (the administrators are not interested in being in another organization). The discrepancy between the results of the research on the seventh hypothesis is also the possibility of a bias from the statement submitted by the researcher so that the respondent does not really understand the meaning of the statement and does not have the opportunity to ask it. This is because the researchers did not have time to meet with the respondents directly due to their busy lives in the world of work so that the researchers only left questionnaire sheets to the respondent's family to be filled out and then taken at a later time, there were even some questionnaires filled out online. (2020) which states that organizational commitment has an insignificant effect in moderating the relationship between the use of information technology and the quality of a mosque's financial report.

Results of the 8th Hypothesis Testing: Organizational Commitment is Able to Moderate the Relationship Between Financial Management Practices on the Quality of Financial Statements of Mosques in Jember Regency

Table 18. Results of testing the 8th hypothesis (*bootstrapping*)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-Statistics (O/STDEV)	P Values	Conclusion
X4*Z →Y	-0.156	-0.166	0.166	0.939	0.348	Rejected

This hypothesis examines the effect of the interaction between the fourth independent variable (financial management practice) and the moderating variable (organizational commitment) on the dependent variable (financial report quality). Based on the results of the *bootstrapping* calculation in the table above, the *path coeficient value* (original sample) is -0.156 and *T-statistics* is 0.939. Because the results of the *T-statistics* measurement < t - table (for a significance level of 5%, the T-table value must be > 1.96), the eighth hypothesis in this study was rejected. The model coefficient shows a negative value (-0.156) meaning that if the interaction between the fourth independent variable (financial management practice) and the moderating variable (organizational commitment) increases by one unit, it will contribute to a negative increase (decrease) of -0.156 on the variable quality of financial statements. Referring to the results of data processing, it can be interpreted that the eighth exogenous variable sample data (financial management practice *organizational commitment) did not succeed in proving a relationship with endogenous variables (financial report quality), in other words X4*Z could not have a significant effect against Y.

The test results above indicate that organizational commitment cannot moderate the relationship between financial management practices and the quality of financial statements. This is because there are some respondents who answered neutrally and some even disagreed with the indicators proposed in the organizational commitment questionnaire statement, of which as many as 55.76% of respondents answered neutral, 5.75% answered disagree and even 0.96% answered strongly disagree with statement 3 (the administrators are not interested in being in another organization). The discrepancy between the results of the research on the eighth hypothesis is also the possibility of a bias from the statement submitted by the researcher so that the respondent does not really understand the

meaning of the statement and does not have the opportunity to ask it. This is because the researcher did not have time to meet with the respondents directly due to their busyness in the world of work so that the researchers only left the questionnaire sheet to the respondent's family to be filled out and then taken at a later time, there were even some questionnaires filled out online.

CONCLUSION

Based on the results of the analysis of research data that have been described, it can be concluded that only financial management practice variables have a significant effect on the quality of financial statements, while human resource competence, internal control system, information technology utilization, moderating effect 1 (human resource competence*organizational commitment)), moderating effect 2 (internal control system*organizational commitment), moderating effect 3 (utilization of information technology*organizational commitment) and moderating effect 4 (financial management practice*organizational commitment) showed no significant effect on the quality of financial statements in mosques in Jember Regency.

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