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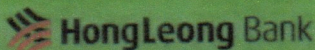


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**ASSESSING THE FATE OF THE FORGOTTEN LOCAL GOVERNMENT
HISTORIC ASSET
(A CASE STUDY AT THE GREAT MOSQUE OF KAUMAN, SEMARANG)**

Edy Supriyanto

Dept. of Accounting, Faculty of Economics, Sultan Agung Islamic University
(UNISSULA), Semarang, Indonesia

Email: edy_2806@yahoo.co.id

Abstract

Nowadays, Seeing the phenomenon of historic assets in Indonesia, it obviously needs attention both from the government and also society. It is clearly mandated by the Government Accounting Standards (PSAP) No. 7 on the fixed assets. This study tries to analyze how the governance of the great mosques of Kauman Semarang and how big the role or responsibility of local government to preserve this historic asset. This study uses a qualitative approach to identify the object, that is the great mosque of Kauman as one of the historic assets in Semarang. To obtain the data, the writer used observation, interviews, and documentation. All Data collected, then, analyzed for validity. In this study the writer uses the purposive informant; it is the chief executive manager of The Great Mosque of Kauman, Semarang, the Head of Revenue & Asset of Semarang city government and the surrounding community. The finding revealed that the Great Mosque of Kauman Semarang is a historic fixed asset that is still standing strong even turn into modern mosque run by a private management system, thus it becomes independent mosques that are less dependent on the local government. Nonetheless, the regional governments, both the government of Semarang city and central java province, still give grants in the current year not as cost. This is not in accordance with the mandate of PSAP No. 7 on historic fixed assets. The financial statements of the municipality of Semarang and Central Java government do not mention that The Great Mosque of Kauman Semarang city as historic assets, but only as nature reserve into a tourist attraction in the city of government of Semarang and Central Java. The research recommends to local governments to manage this historic asset as a pride typical asset of Central Java.

Keywords: historic assets, Governance, Accounting of Mosque & Local Government

Introduction

Historic asset is one type of fixed assets which should be disclosed in the financial statements by the government. Although in the Statement of Government Accounting Standards (PSAP) No. 7 on the Property remains clear that a set of historic must be presented in the form of units, for example, the number of units of a collection owned or the number of units of the monument, in the Note of the Financial Statements with no value, but this obligation is not mandatory. This means that the government can either report these historic assets or not.

The government of central Semarang is one of the regional governments that has quite a lot of historic assets for example Lawang Sewu, Old City (Kota Tua), Kauman Mosque and others. Some of these assets are the wealth of Semarang city government that should be disclosed in the financial statements. The presence of such historic assets certainly will emerge questions if the government has noted in its financial statements or not and if any, who should report these assets in the financial statements, is it the provincial, local or the government of the city itself.

The Mosque of Kauman is one of the oldest mosques in the city of Semarang which has a quite phenomenal history in Semarang. The mosque is located in the west part of Semarang city and close to other historical relics, the Old City of Johar. The mosque certainly has some historic heritage assets which must be constantly guarded by the government of Semarang city as a regional asset. Until today, this mosque is considered by the public only as a place of worship, yet, when viewed from the years of founded and the history of it, it is such a historic asset of Semarang city that need to be preserved.

Law No. 32 of 2004 has confirmed that local governments have autonomy to manage their resources in order to maintain the stability of economic both in the long and short term. The autonomous management of historic assets is the responsibility of the local government; it can optimally be done by harnessing sources of income from taxes, fees and other income which are legitimate. The use of budget to manage historical asset according to PSAP No.7 should be charged in the statement of operations as an expense in the occurrence of these expenditures. These expenses include the entire expenditure spent to make the historic assets in the conditions and locations that exist in the current period.

Recording of historic assets owned by the local government is a very important thing. The background of this case is based on the phenomenon of the increasing number of historic assets owned by local governments which are stolen by those who are not responsible with it. For example, in 2007, the government of Surakarta had lost five statues as collection of Radya Pustaka Museum in Surakarta. Such loss of historic assets in the financial materiality does not affect the area but such area will lose its historical evidence as the special characteristic of the area. Therefore, it is important for local governments to record or disclose their historical assets owned in the financial statements. It also explained in Al-Baqoroh verse 282 which explains that it is important to make true, honest and complete record of something with sufficient and competent evidence as a tool a fiduciary responsibility to the party giving the mandate.

Much economic potential can be utilized by local governments and the historic asset managers so that they are able to stand independently. Sometimes historic assets can be utilized by local governments as a tourist attraction that will generate local revenue significantly. For example, Borobudur temple has become a tourist attraction which has been known internationally. The income of this historical asset, of course, must be reported in the financial statements in accordance with government accounting standards that have been implemented. Therefore, this study is aimed to analyze how the measurement and recognition of local revenue is disclosed in the financial statements.

This study aims to analyze, first, how far local government of Semarang city applies the disclosure of historic assets of the mosque of Kauman in the financial statements. Second, whether the local government of Semarang city has implemented based government accounting standards based on Regulation No. 71 of 2010 or this government has specific policies related to historic assets by promoting transparency and accountability to the public. Third, How the local government of Semarang measures or assesses this historic asset in the financial statements. Fourth, how is the effectiveness and efficiency of securing historic assets owned by the local government of Semarang. Fifth, how far the role of local government of Semarang to support the preservation of its historic assets through budget and management of historic assets that have been commercialized by the local government.

Theoretical Overview

Institutional theory

One of accounting theoretical frameworks used to understand the accounting change is the institutional theory. Based on this theory, an organization depends on adopting a specific system, structure, or procedure that is assessed by social and cultural environment (Ribeiro and Scapens, 2006, p.96). Therefore, institution is defined as a request on the issuance of rules and standards in social practice. (Dillard, Rigsby & Goodman, 2004, p508). DiMaggio and Powell (1983) says there are three types of institutional pressures appearing on the organization that will adopt a practice or new rules, i.e., rules and constitutional regulations issued by regulator, norms, and mimetic or organizational tendency to replicate the successes of other organizations applying the same system (DiMaggio & Powell, 1983, p.150). Therefore, the rational functions of accounting as a tool for promoting the efficiency is only part of the role of accounting as social, economic and political tools (Hopwood, 2000). Institutional theory has been used by some studies on accounting reform in public sector both in developed and developing countries.

Regional autonomy has led local governments to manage their resources for the welfare of the people. This autonomy provides flexibility for local governments to utilize the existing resources including historical asset. Nevertheless, the local government must still prioritize public transparency and accountability for the asset in the management area. PP No. 71 of 2010 concerning the Government Accounting Standards replacing Regulation No. 24 of 2005 has required the reporting entity to report historical assets owned in the financial reports. This rule will, of course, require local government to take action to meet the existing rule. The local government has an obligation or responsibility to preserve and maintain existing assets of the region by allocating local budgets for the maintenance of the regional assets.

The statement of Government Accounting Standards (PSAP) No. 7 on Fixed Assets

The fixed asset in accordance with Statement of Government Accounting Standards (PSAP) No. 7 is the economic resources owned or controlled by the government as a result of past events and from which economic and social or future benefits is expected to be obtained either by the government or the community and can be measured in monetary unit,

including non-financial resources which are necessary for the provision of services for the public and resources which are preserved for historical and cultural reasons.

This statement does not require the government to present historic assets (heritage assets) in the balance sheet but such assets must be disclosed in the Notes to the Financial Statements. Some fixed assets are described as historic assets due to the interests of culture, environment and history. Some examples of historic assets are historical buildings, monuments, archaeological sites such as temples, and works of art. Some of the following characteristics are often regarded as the hallmark of historical assets : (a) The cultural, environmental, educational, and historical values may not be fully represented with a monetary value based on market prices; (b) Regulations and applicable law prohibits or severely restricts the release for sale; (c) It is not easy to be replaced and its value will continue to increase during the running time despite declining physical condition; (d) It is difficult to estimate the length of benefits, for some cases, it can reach hundreds of years.

Historic assets are normally expected to be maintained in unlimited time. Historic assets are usually evidenced by the legislation. The government may have many historic assets acquired over the years and with the acquisition through a variety of ways including purchase, donation, inheritance, booty, or encumbrances. These assets are rarely controlled due to the reasons of its ability to generate cash inflows, and it will cause social and legal problems when manipulating them for it. Historic assets should be served in the form of units, for example, the number of collection units owned or the number of units of the monument, in the Notes to Financial statement with no value.

Costs for the acquisition, construction, improvement and reconstruction should be charged in the statement of operations as an expense in the expenditures. These expenses include the entire costs that have been spent to make the historic assets in the conditions and locations that exist in the current period. Some historic assets also provide other potential benefits to the government in addition to its historic value, as an example, A historic building is used for office space. For the case, The assets will apply the same principles as other fixed assets. For other historical assets, the potential benefits are limited to the characteristics of its history, for example, monuments and ruins.

Good Governance

The concept of governance according to Stoker (1998) refers to the style of government in which the boundary between the public and the private sector has become blurred. This blurring is in line with the needs of modern countries to be better engaged in the political mechanism and recognition on the importance of issues concerning the feelings and empathy from the public to get involved so as to provide an opportunity for the mobilization of both social and political. This makes participation through the development of linkages between government and public become a very important aspect for the sustainability of a legitimate policy.

The concept of governance is then developed into good governance as we know it in order to distinguish between the good and the bad. The concept of good governance has emerged as some of the challenges such as: The government is expected to become proactive towards positive economic opportunities; demographic changes in many countries have a great influence on governance either as public servant or employer; the public sector must deal with a set of new hope to communities where people now are more educated and have more information; expectations of employees are more optimistic; the availability of modern information, technology and communication.

The main key to understand *good governance*, according to Transparency Society of Indonesia (MTI), is an understanding of the principles underlying it. Based on these principles, we will be able to derive benchmarks on the performance of a government. Those principles include: (a) Public participation: all citizens have rights in decision-making, either directly or through institution and legitimate representatives who represent their interests. (b) Such overall participation is built on freedom of assembly and express opinions, as well as certainty for participating constructively. (c) the uprightness of law supremacy: the legal framework should be fair and enforced indiscriminately, including laws concerning on human rights. (d) Transparency: transparency is built on the basis of free information. The entire process of government, institutions, and information needs to be accessible to interest parties, and the information provided should be sufficient to be understood and monitored. (e) Care and stakeholders: institutions and the whole process of government should try to serve all stakeholders. (f) Consensus oriented: a good governance bridges different interests for the sake of the establishment of a consensus

thoroughly in terms of what is best for community groups, and where possible, consensus on policies and procedures. (g) Equality: all citizens have opportunities to improve or maintain their well-being. (h) Effectiveness and efficiency: governance and institution processes produce results in accordance to the needs of society and citizens by using resources that exist as optimally as possible. (g) Accountability: the decision makers in government, private and community organization sector must be responsible, either to the community or to the institutions concerned.

Research Methods

This study uses a qualitative approach, this study is conducted by collecting data through a script interviews, field records, personal documents, memos, and other official documents, so, they may become a conclusion that can describe the reality of empirical behind the phenomena in more depth, detail, and accurate. In this study, the research instrument is the researcher himself. Researcher as a human instrument works to fix the focus of research, select informants as a source of data, collect the data, assess the data quality and make conclusion for findings. (Sugiono, 2008: 306).

In this study, data collection is done by observation, interviews, and documentation. Observation, according to Nawawi & Martini, is the systematic observation and recording of the elements that appear in a symptom, Sanafiah Faisal (1990) in Sugiono (2008: 310). With the interview, the researcher will know things more in-depth about the participants in interpreting phenomena which are possibly not found through observation. Documentation is one of the methods of collecting qualitative data, with a view or analyzing documents created by the subject himself or others toward the subject.

Guidelines for interviews used are only outlines of the problems that will be asked. For Interview guides can be found at appndx.1. In this study, the researcher uses sources to obtain the necessary data and information. The Informants in this study consist of two key informants, i.e., the head of *takmir* (mosque manager) of the mosque of Kauman, Semarang city, the head of the Department of Revenue and Asset of Semarang City and secondary informants from people around Kauman.

The data collected, then, are analyzed through several approaches. First, data reduction: the data obtained in the field is quite a lot, therefore, it must be noted carefully and thoroughly. After the data are reduced then the second step is displaying the data. Data display in qualitative research can be carried out in the form of brief descriptions, charts, and others. Third, drawing conclusions and clarifications, early conclusions made are still provisional and may be varied, if not found strong evidence that supports it, yet, in the next stage, the conclusion has already been supported by the evidence which are valid and consistent. In detail, the conclusions expressed are the conclusions that can be trusted.

Before analyzing the above data, the researcher will test the validity of the data. The techniques to test the validity of the data in the study are as follows: first, Credibility, whether the process and the results can be accepted or believed. Second, Transferability, whether the results of this study can be applied in other situations. Third, Dependability, whether the results of the study refer to the level of the constitution of researchers in data collection, forms and uses of concepts when making interpretations. Fourth, confirmability, whether the results can be verified, where the results are appropriate to the data collected and incorporated into the field reports (Sugiyono, 2008).

Discussion

Description of Respondents

The Great Mosque of Kauman Semarang is a mosque located in Semarang. Formerly, this mosque named Masjid Agung Semarang in accordance with the name written on the gate and the front facade of the mosque which is written in large Arabic script, but people are more familiar with this mosque as the mosque of Kauman Semarang (Wikipedia.com).

Here is the brief history of the Great Mosque of Kauman Semarang. The location of the mosque was firstly in front of Semarang Town Square, but, then since 1938 the square was converted to commercial area with the presence of Johar and Yaik market, BPD Building and Metro Hotel which then became Johar trade area. The Mosque of Kauman Semarang is now wedged between tall buildings surrounding it. The mosque is located at Kauman street Alun-Alun Barat No. 71 Semarang. Today, the mosque of Kauman

Semarang location is no longer in the Kauman village, but belongs to Bangunharjo Village, Central Semarang.

History of the Mosque of Kauman

According to the inscription lettered by Java language and engraved in marble stone walls inside the gateway to the Great Mosque of Kauman Semarang, the mosque was built in 1170 H or 1749 AD. In detail, the inscription is as follows " Pemet Kala penjenenganane kanjeng Tuan Nikolas Harting Heldelir Gopennar serta sarta direktur hing tanah jawi gennipun kangjeng kyahi dipati suradimanggala hayasa sahega dadosse masjid puniki kala hijrat 1170 " In English, it means: "The warning signs when Kanjeng Tuan Nik Nagari becomes a region of the sultanate of Nicolas Harting, Governor and Director of Java land upon Kanjeng kyai Adipati Suramenggala finished the build up to this mosque in 110 Hijriyah"

Mr. Nikolas Harting itself as mentioned in the inscription was the key figure of Giyanti Agreement in 1755 which divided the Sultanate of Mataram area known as Palihan Nagari to be the sultanate of Ngayogyakarta region which were centered in Yogyakarta and Surakarta. For his efforts, Nikolas Harting was rewarded the home office by the Dutch colonial government (VOC) in the area of Tugu Muda with the name De Vredestein or the guesthouse of Peace.

The Great Mosque Kauman Semarang, which is still standing strong, is the building constructed by Adipati Suradimanggala (kyai Terboyo) which replaces the old mosque which was badly damaged by fire during the commotion of Chinatown in Semarang in 1741. The location of this old mosque is in the east of the square across west river of Semarang. The old mosque had been restored during Colonial period, in the year of 1889 to 1904 due to fire in the mosque. At the time, the restoration of Masjid Kauman was handled by Dutch architect named Gakampiyan.

Based on Government Accounting Standard No. 7, the following characteristics are often regarded as the hallmark of a historic assets : (a) The cultural, environmental, educational, and historical values may not be fully represented with a monetary value based on market prices; (b) Regulations and applicable law prohibits or severely restricts the release for sale; (c) It is not easy to be replaced and its value will continue to increase

during the running time despite declining physical condition; (d) It is difficult to estimate the length of benefits, for some cases, it can reach hundreds of years. From some of the criteria described above, it has already been clear that the Mosque of Kauman Semarang is a historic fixed asset. For recognition of the Mosque of Kauman Semarang as fixed historic asset by local governments will be explained in the next section.

The Great Mosque of Kauman Semarang now has become a large mosque that is known not only in Indonesia but also in the world. This is evidenced by the arrival of tourists, both domestic and abroad. The following will be discussed in depth about the Great Mosque of Kauman Semarang in terms of finance and the role of local governments both provincial and local.

The governance of the Mosque of Kauman Semarang

The Great Mosque Kauman Semarang has now entered the modern era since it was signed by the Governor of Central Java, Sukawati around 2002. It became the starting point of improving the quality of the management of the mosque of kauman Semarang. According to the informant as representative *takmir* (manager of the mosque) of the mosque, Mr Wahid, Beside listed as *Takmir*, he is also listed as civil servants in the local administration of Semarang.

According to the information we got, there has been a significant change in the system of governance of the great mosque of Kauman Semarang. In the era before the beginning of 2002, the management of the mosque was in dualism, between *takmir* of the mosque and the security service (security, parking and guard of luggage). At that time, because all security salary was about Rp. 50,000, - they took the opportunity to take some of the revenue from every job as a side income of approximately less than Rp 300,000, - per day. If observed, the difference between the salary and the side job was quite large. All of these revenues were not recorded transparently. Therefore, such condition demanded for major changes in the management of all revenue in this mosque.

Since the decree signed by the Governor of Central Java, the management of the mosque becomes more professional. This is evidenced by some incomes increase of the mosque in every week (previously around 2-5 million, is now to be 20-30 million even for the fasting month to reach 50 million/week). Moreover, the mosque currently has a

promising business units such as stalls around the Johar market, gas stations and even a Hotel. Of course, this business unit has gained considerable revenue that can be used mainly for the benefit of community. The mosque structured activities every day can attract Muslims from around the world to come to the mosque of Kauman, Semarang city.

Yet, behind the success of the management of this mosque, according to the informant, there are also obstacles that may interfere the management in the future. The most complicated problem that occurs is a matter of human resources. Frequent internal conflicts of interest in this mosque often happen which led to inaction of the construction of this mosque. Informants expect good cooperative among the leaders of the mosque of Kauman, Semarang city. In addition, the mosque needs for more professional management, so that the mosque becomes more advanced. It is also hoped that there is a good control of a third party so that the management of the mosque becomes more transparent and help *takmir* of the mosque in the management process.

Budget on the maintenance of the Mosque of Kauman Semarang

In its development, the great mosque of kauman Semarang becomes a mosque run by a professional and transparent management. It is certainly not because of the role of *takmir* of mosque, but from the role of local government both municipalities of Semarang and Central Java provincial government as well as all parties, around the mosque. All parties participate in the construction of this mosque in terms of budgetary resources of the Great Mosque of kauman Semarang.

The first source of budget of this mosque is donations from the public. As was explained earlier that the number of donation of the mosque every in week almost reached Rp. 20-30 million a month, even if Romadhon could reach Rp 50 million. In addition, there is also donations from benefactors who help the maintenance of this mosque so that it can exist until today. This, of course, becomes a fix source of budget of the great mosque of Kauman Semarang either monthly or annually.

The second source of budget is a grant or assistance from local governments both Semarang and Central Java provincial government. For example, in 2003, the great mosque of Kauman Semarang obtained a grant of Rp 2 billion from the provincial government of Central Java. From such grant, a number of Rp 1 billion of these funds were

used to build ablution room and office for *takmir* while another Rp.1 billion was used to build the gas station business. Although the source of this revenue was accidental, because of the professionalism of the *takmir* of the mosque, the source of this budget can be managed into a business area that is able to provide a source of additional income to be more fairly significant.

The third source of budget is a business unit of revenue managed by the *takmir* of the mosque of kauman Semarang. Based on the information received, there are several business units such as the stalls around Johar market which are rent to traders with a monthly rental fee of Rp 750.000, -. If there are 20 stalls, it can reach Rp 15 million per month, or in other word, it can reach Rp.180 million annually. The second business unit is a gas station which is worth up to Rp 2 billion. The third business unit is a hearse which has funding nearly Rp 150 million annually. The fourth business unit is the Bojong Hotel which is worth up to Rp 3.5 billion as well as other business units which still become a major source of revenue of the mosque of kauman Semarang.

All sources of income funds are managed by the *takmir* of the great mosque of Kauman Semarang for the maintenance and the benefit of the people. Although the mosque funding sources from local government but the mosque is not recognized legally as one of the historic assets of the unit either by the city of Semarang and Central Java provincial government. As evidence, it is based on the government financial statement of Semarang city and the provincial government of Central Java which do not mention that the great mosque of kauman, Semarang city as historic assets, but only mentioned as a nature reserve into a tourist attraction according to the local and provincial governments. This is consistent with those contained in the PSAP No. 7 which states that "historic assets are normally expected to be maintained in indefinitely. Historic assets are usually evidenced by the legislation. The government may have many historic assets acquired over the years and with the acquisition of a variety of ways, including the purchase, donation, inheritance, booty, or encumbrances. These assets are rarely controlled due to the reasons of its ability to generate cash inflows, and it will cause a social and legal problems when use it for such purposes. Historic assets should be presented in the form of units, for example, the number

of collection units owned or the number of monument units, in the Notes to the Financial Statements with no value ".

The local governments both the government of Semarang and Central Java provincial government have issued a budget for the maintenance of building of the great mosque of kauman Semarang. Such expenditures are budgeted as grants in the current year not as acquisition costs as noted in the PSAP No. 7 which states that "The cost of acquisition, construction, improvement, reconstruction should be expensed in the statement of operations as an expense in the years of occurrence. These expenses include all costs spent to make the historic assets in the condition and location existing in the current period.

Financial Reports of the great Mosque of Kauman Semarang

Based on information from the *takmir*, the financial statements of the month are prepared each month separated from the business units owned by the mosque. The financial statements of the great mosque of Kauman Semarang compiled each month is still very simple. The financial statements only contain receipts and expenditure of every month without being accompanied by the recognition of the assets owned by the mosque. Meanwhile all business units owned by the mosque of kauman Semarang have separate financial reports that must be reported by the managers of the business units each month to the *takmir* of the mosque.

Based on the statement, we can conclude that the financial statements of the great mosque of kauman Semarang is still far from the standard of financial statements of public sector organizations which are transparent and accountable. Therefore, the *takmir* of the great mosque of kauman Semarang city plans to improve that financial statement in a professional manner and will even try to take advantage of today's information technology so that the financial statements of the mosque can be accessed by all public.

Conclusions, Implications & Limitations of Research

Based on observations and the discussion above, it can be concluded as follows: First, the Great Mosque of Kauman Semarang is an historic fixed asset. This is in accordance with the Statement of Government Accounting Standards (PSAP) No 7, it is the economic resources owned or controlled by the government as a result of past events and

from which economic, social and future advantages are expected to be obtained either by the government or the community and can be measured in monetary unit, it is also as non-financial resource which is needed to provide service for public and as historic asset which is managed because of historical and cultural reason. Second, the local government, either the government of Semarang city or the government of central java province, has issued budget to maintenance the great mosque of Kauman Semarang. Such expenditures are budgeted as grants in the current year, not as cost of acquisition. Third, the financial statements of the government of Semarang city and the provincial government of Central Java do not include the great mosque of Kauman city Semarang city as historic assets, but in the notes to the financial statements, it is mentioned as a nature reserve into a tourist attraction in the city government of Semarang and the provincial government of Central Java.

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Appendix 1. Interview Guidelines (Research Instruments)

No.	Question Items	Information
1.	How is the Management of the Mosque of Kauman Semarang?	The head of <i>Takmir</i> of the Mosque of Kauman Semarang
2.	How is the effectiveness and efficiency of securing historic assets owned by the Mosque of Kauman Semarang?	The head of <i>Takmir</i> of the Mosque of Kauman Semarang
3.	How is about maintenance budget of the Mosque of Kauman Semarang?	Department of Revenue & Asset of Semarang City Government
4.	How does the government of Semarang city admit The asset of the Mosque of Kauman Semarang in the financial statements?	Department of Revenue & Asset of Semarang City Government
5.	Have the trusted and Islamic principle been consistently applied by the government of Semarang in admitting the assets of the Mosque of Kauman in the financial statements?	Department of Revenue & Asset of Semarang City Government