

ABSTRACT

This study aims to analyze the trust manager of the mosque in managing funds associated with the financial reporting environment in particular mosque in the University of Diponegoro , test and analyze managers to manage funds , especially in the area of Diponegoro University Mosque , test and analyze the application of internal controls that have been made manager mosque mosque in managing funds especially in the area of Diponegoro University , as well as to understand the application of internal control that has been done in the mosque authorities to manage the funds and determine barriers to the implementation of internal control and how to overcome these obstacles .

This study used qualitative methods with case study approach . Attitude of mandate as the concept of internal controls in the financial reporting process mosque analyzed with case study approach .

The results of this study show that the mandate is an attitude that is very important to the concept of internal control in this study , especially in the financial reporting process mosque . This occurs because the mandate as a form of responsibility to God , so with an attitude of trust can reduce fraud action misappropriation of funds of the mosque .

Keywords : mandate, internal control, financial reporting mosque.