

ABSTRACT

Internal control system is an essential tool for an organization to reach their goals. Mulyadi (2002) defined internal control as a system that consisted of organization structure, methods, and measurements that are coordinated to keep the organization's assets, reassuring the reliability of accounting data, pushing efficiency, and ensuring that the management's policies are being complied. This study aims to evaluate the internal control system (ICS) quality of mosque in Surabaya and determine whether affiliation, size, education, and experience are affecting variables towards ICS quality in mosques. The data is gained by self-administered questionnaire, translated from Duncan et al. (1999), and delivered to 52 mosques in Surabaya. The analysis were done using descriptive statistics and ANOVA. The results showed that the mean ICS scores of of mosques studied are adequate and significant difference were found based on mosque size and treasurer's accounting education. This suggests that size and education do affect the internal control systems quality of mosques.

Keywords : ICS, Internal Control, Mosques, NPO, Religious Organizations.