

**Pengaruh Transparansi Dan Akuntabilitas Keuangan Masjid Al Falah
Surabaya Terhadap Tingkat Kepercayaan Jamaah**

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ABSTRACT

The purpose of this study is to prove that there is a significance of the influence of transparency and accountability on the level of public trust in a mosque. This study was conducted by collecting data through the method of distributing questionnaires that were randomly distributed to worshipers who were in the Al-Falah Mosque Surabaya. A total of 53 questionnaires were distributed, and all questionnaires that already had distributed could be accepted back by having a validity value that is feasible to be used in this study. For the testing of hypothesis in this study using partial least square analysis method with SmartPLS software version 3.0. This study provides that the results can show us that aspects of transparency and accountability have a positive effect on the level of public trust of a mosque. This can be seen based on the results of data processing $p < 0,001$ and a positive regression coefficient.

Keywords: Transparency, Accountability, Public Trust, Mosque