

## **ABSTRACT**

*The role of organizations is considered important in the development of a group, not least for non-profit organizations such as the mosque. In generating the people's trust in the management of mosque, Dewan Kemakmuran Masjid (DKM) can do one of them by producing financial reports. However, in producing quality of information financial reports, they are several factors as independent variables that are reviewed because they are considered to be able to influence the quality of information financial reports, such as financial management practices, internal control systems, fundraising activities, resource competencies, and utilization of information technology.*

*Mosque in Bojongsoang District Bandung Regency were the objects of this research. The research method used is quantitative with the goal of descriptive research. The research strategy in collecting data is through surveys in the form of distributing questionnaires to research objects. The data analysis technique used is multiple linear regression with a sampling technique that is convenience sampling. Management of research data is assisted with the SPSS 23 software.*

*The results showed that simultaneously all of the independent variables affect dependent variable quality of information financial reports at mosque in Bojongsoang District Bandung Regency in 2020. Partially, only financial management practice positive affect the quality of information financial reports at mosque. Whilst the other four variables such as internal control systems, fundraising activities, resource competencies, and utilization of information technology does not affect the quality of information financial reports.*

*Keywords: Quality of Information Financial Reports, Financial Management Practices, Internal Control Systems, Fundraising Activities, Resource Competencies, and Utilization of Information Technology*