RESEARCH ARTICLE

Internalization of the Maqashid Sharia Concept in Realizing Accountability of Mosque Financial Statements

Widyantono Arif¹ ✉, Haliah², Andi Kusumawati³ and Nirwana⁴

¹Doctoral Student of Accounting Department, Faculty of Business Economic, Hasanuddin University JL Perintis Kemerdekaan No KM 10, Tamalanrea Indah, Kec. Tamalanrea, Makassar, South Sulawesi 90245, Indonesia

²Lecturer, Accounting Department, Faculty of Business Economic, Hasanuddin University JL Perintis Kemerdekaan No KM 10, Tamalanrea Indah, Kec. Tamalanrea, Makassar, South Sulawesi 90245, Indonesia

Corresponding Author: Widyantono Arif, E-mail: widyantonoarif@gmail.com

ABSTRACT

The purpose of this study is to reveal how the financial report accountability model of the Probolinggo district mosque actually is. In addition, this study also seeks to elaborate on the concept of maqashid sharia as part of the reference in realizing financial reporting accountability. This research is qualitative research with an interpretive paradigm of a phenomenological approach. The data source for this research is the primary data source obtained from three key informants, and the results of field observations and supported by other literature data. The results of the study show that the accountability of the financial reports of the Great Mosque of Probolinggo Regency has been well managed through the input, process, and output stages starting from planning, implementing, organizing, and controlling. But sometimes, the implementation process is not optimal. The practical implication is the accountability of financial reports with the five principles in the maqashid sharia concept, namely hifdz ad-din, hifdz an-nas, hifdz al-aql, hifdz al-mal, and hifdz an-nasb can overcome several obstacles that are useful to produce better accountability again in the future. The theoretical implications of this study contribute new understanding to explain and improve existing theories regarding the concept of mosque accountability.

KEYWORDS

Accountability, Financial Statements, Mosques, Maqashid Sharia

ARTICLE INFORMATION

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1. Introduction

1.1 Research Background

Non-profit organizations are also inseparable from financial aspects, as is the case with business organizations. Accountability in non-profit organizations is still dominated by the rationalization of principal-agent relationships (Ebrahim 2003, Fama and Jensen 1983, Van Slyke 2007). The principal-agent relationship in a non-profit organization arises because of the separation between the principal and the agent, in which basically the activities of this organization are from, by, and for the community. Although the main activities are not profit-oriented, what is very important to note is the financial aspect as a form of accountability and transparency in financial management, as a form of guarding the trust of the community or society. Therefore non-profit organizations must also have the right to create and convey information, in the form of correct and transparent financial reports, to donors or members as users of financial reports. The thing that most often encounters the problem of prosecution by stakeholders is accountability in the management of organizational finances. Accountability is one of the elements of the implementation of Good Governance that must be trusted by stakeholders.
A mosque is a form of a non-profit organization where the administrator of the mosque functions as an agent who is obliged to regulate and report on the use of funds provided by those who function as principals. At the time of the Prophet Muhammad, as explained, many community activities centered on places of worship. At that time, the mosque was not only used as a center of worship but also as a center of government, distribution and collection center for zakat, education center, infaq, shadaqoh, and at that time, it was also a center of defense and a safe place for Muslims in their time (Aasdor et al., 2014). Mosque financial management is all activities related to how to obtain, use, and manage finances to achieve the goals of an organization. Good financial management requires accountability in terms of processes and control mechanisms, and in terms of implementing activities, both individuals and groups are trusted to do this. Accountability does not only provide information in the form of financial reports but also about noble moral values and individual responsibilities in an organization (Rodliyah et al., 2021).

1.2 The Problems and Methods of Research
Antlov, Ibrahim, and Tuji (2005) examined the governance and accountability of non-profit organizations in Indonesia, including Islamic non-profit organizations. They found various weaknesses in Indonesian non-profit organizations. The first is the problem of weak internal governance, which includes organizational decision-making processes, the division of roles between the board and the executive, the establishment of an accountability mechanism to constituents, as well as issues related to the development of a clear vision, mission, and organizational goals. The second issue relates to the accountability of these organizations, both to the government and to society. Until recently, not-for-profit organizations primarily attempted to be accountable to donors in the form of narratives and providing project financial reports. The third is the lack of external relations with other non-profit organizations and also the wider community. Fourth is the lack of management, including finance, strategic planning, and program development, as well as human resource management. In their study, they also argue that most non-profit organizations do not have criteria or parameters to track program achievements.

Critics of mosque accountability say that internal control and oversight of financial management in mosque organizations are still weak (Mohamed et al., 2014). This is also associated with the performance of mosques in managing mosque activities that are ineffective and the low professionalism of administrators in terms of governance (Yasmin et al., 2014). Without being guided by accounting principles, each mosque will have a different framework, even though it has the same purpose. This causes the mosque's financial reports to have no appeal so that report users cannot compare the performance of mosques with one another; without accounting rules, users will also be confused in reading financial reports (Suherman, 2019).

The recent phenomenon shows that the author observes the number of mosques in the Probolinggo district, East Java, Indonesia, which consider accounting practices to be unusual, should be able to see further the benefits and impacts that will occur, such as information regarding finances that cannot be obtained accurately. If the report is made at a perfunctory level, then it will also increase the risk of misappropriation of financial records by irresponsible parties, not knowing the assets owned, and making decisions for the next period will be difficult. In addition, the presence of Covid-19 was first reported on March 2, 2020, which occurred to an Indonesian citizen who was infected by a Japanese citizen (Ratcliffe, 2020). The impact of this pandemic is not only limited to the private sector but also has an impact on the finances of mosque management, in this case starting from the recording process to presenting financial reports regarding the receipt and disbursement of funds in places of worship (Fitria et al., 2022). Several factors related to the management control system in the mosque are the lack of accountability for managing the accounting system, the lack of budgetary participation in the mosque, and the recording and reporting of income that is not appropriate and an effective way to find sources of income in the mosque (Alim and Abdullah, 2010). Consequently, it will reduce the quality of management where mosque administration is not based on Islamic requirements (Sanusi et al., 2015). Several factors related to the management control system in the mosque are the lack of accountability for managing the accounting system, the lack of budgetary participation in the mosque, and the recording and reporting of income that is not appropriate and an effective way to find sources of income in the mosque (Alim and Abdullah, 2010). Consequently, it will reduce the quality of management where mosque administration is not based on Islamic requirements (Sanusi et al., 2015).

1.3 Purpose and Significance
Studies on mosques are still lacking, so reference sources are very limited. While most of the previous studies have focused more on the management of public sector funds and their administration in general, this research examines the accountability of mosque fund management intensively as part of accounting which is understood as a means of control over the financial activities of each business unit which can later become a means of accountability. The accountability referred to in this case is not only for the resources used financially but includes accountability to interested parties such as the community, owners, and the natural environment and is also addressed to Allah, the creator, and the giver of trust. Therefore, ideal accounting practices are needed
and in accordance with sharia laws originating from the Al-Quran and Al_Hadis, namely accounting by injecting Islamic concepts in order to achieve benefit.

2. Literature Review

2.1. Maqashid Shariah

The term maqashid comes from the Arabic language, which means principle, aim, objective, purpose, or goal (Kasri & Ahmed, 2015). Combined with the term “al syari’ah”, Abdul Aziz and Mohamad (2013) define it as “...the intent and purpose of Islamic sharia legislation or simply the objective of Islamic sharia.” (Abdul Aziz & Mohamad 2013). Imam Al-Ghazali divided maqashid al-shari’ah into five important elements, which consist (Ascarya & Sukmana, 2014; MHE Bedouin, 2012) maintaining faith, soul, mind, lineage, and property. Al-Satibimaqasid alsyari’ah is classified into two categories, namely shari’ah goals and human goals (Ascarya & Sukmana, 2014; N. Ismail, 2014). Shariah’s goals consist of three parts, such as needs, complements, and decorations. Another prominent scholars dimaqaid alsyari’ theory is Abu Zahra. He classifies the goals of the maqashid into three major goals (Mohammed & Razak, 2008), such as educating individuals, upholding justice, and promoting prosperity.

Maqashid sharia is very decisive in making decisions (Arif et al., 2023). This concept has been used to measure the performance of non-profit organizations (Kasri, 2016; Pailis, Burhan, Multifiah, & Ashar, 2016) and to design human development models (Oladapo & Rahman, 2016). Several studies in the public sector also use this concept to measure public governance performance (S. Mohamad, Adnan, & Yusoff, 2016) and the ethical vision of Islamic performance (HE Bedoui & Mansour, 2014), and also to develop new city planning philosophy (Md Dali, Abdullah, & Sarkawi, 2016). In a more practical approach, this concept seeks to be implemented to strengthen halal branding in the financial business (Suharni, Asiah, & Maisarah, 2016).

The existence of the maqashid al-shari’ah concept is to create maslahah for all humans (Rahman et al., 2017). Maqashid sharia has a core theory that is to realize goodness while avoiding evil or to gain benefits and reject harm. Based on the objectives of al-Syari’ the initial purpose of establishing sharia law is for the benefit of humans in the world and in the hereafter together (Sudrajat and Sodiq, 2016). From the explanation above, the theory used in this study is sourced from Imam Al-Ghazali, who classified it into five main objectives, namely hifdz ad-din (preserving religion), hifdz an-nafs (preserving the soul) and hifdz al-aql (preserving the mind ), hifdz al-mal (maintaining the property), and hifdz al-nasb (maintaining offspring).

2.2. Sharia enterprise theory (SET)

The development of sharia accounting that is not inferior to conventional accounting, sharia Enterprise Theory, which is later abbreviated as SET, is a metaphor that basically has a balanced character. In general, Triyuwono (2000) explains that the balance in question is a balance between masculine and feminine values. SET is a corporate theory that has been internalized with Islamic values in order to produce a transcendental and more humanist theory. According to Triyuwono (2003), SET is able to accommodate a plurality of people (stakeholders). This is because the SET concept shows that economic power is no longer in one hand (shareholder) but in many hands, namely stakeholders. Therefore, this SET is more suitable for an economic system based on sharia values.

Sharia Enterprise Theory (SET) is built on the metaphor of amanah and the metaphor of zakat, preferring a balance between selfishness and altruism compared to ET. Meanwhile, ET emphasizes its egoistic nature rather than altruism. Shariah Enterprise theory is a theory that recognizes accountability not only to the organization but to a wider group of stakeholders. Shariah enterprise theory is a theory coined by Prof. Iwan Triyuwono for the development of sharia accounting which refers to broader accountability by linking the highest accountability to God, humans, and nature. Shariah enterprise theory is Allah SWT. as the main source of trust because He is the sole and absolute owner, while the resources owned by stakeholders are, in principle, a mandate from Allah SWT. in which responsibility is attached to use in the manner and purpose set by the Trustee (Kalbarini, 2018).

God is the highest party and the only purpose of human life. Placing God as the highest stakeholder, the link so that shari’ah accounting continues to aim at raising God-consciousness among its users is guaranteed. The consequence of establishing God as the highest stakeholder is the use of sunnatullah as the basis for the construction of sharia accounting (Fauzi, 2012). According to SET, stakeholders include God, humans, and nature. God is the highest party and the only purpose of human life. By placing God as the highest stakeholder, the connecting link so that sharia accounting continues to aim at “awakening God’s awareness” of its users is guaranteed. The consequence of establishing God as the highest stakeholder is the use of sunnatullah as a basis for the construction of sharia accounting. The point is that with this sunnatullah, sharia accounting is only built based on God’s rules or laws. Shari’ah enterprise theory (SET) is appropriate to use as a basis for implementing Shari’ah bank operations, especially in terms of financial performance, and to determine the suitability between social responsibility disclosures that have been carried out by Shari’ah banking with existing concepts in Shariah enterprise theory (SET) in fulfilling social performance. Because banking also prioritizes the principles of divinity, justice, and truth (Wahyuni, 2013).
2.3. Accountability
Many definitions of accountability have been offered by academics and practitioners. For example, Edwards and Hulme (1996) define accountability as the means by which individuals and organizations report to those who are recognized as being responsible for their actions. Fox and Brown (1998), in their study of accountability in the World Bank and NGOs, similarly describe accountability as “the process of holding actors accountable for actions”. Meanwhile, Cornwall, Lucas, and Pasteur (2000) broaden this perspective by suggesting that accountability is both about being “accountable” to others and about “taking responsibility” for oneself. Therefore, Accountability has both external and internal dimensions. The external dimension can be described as an “obligation to meet predetermined standards of behavior” (Chisolm, 1995), and the internal dimension is motivated by a “feeling of responsibility” as expressed through individual actions and organizational mission (Fry, 1995). The concept of budget accountability is based on three contexts, namely individual interaction, rationality, and public space (Mahdalena et al., 2021).

Non-profit organizations play such a rich and varied role in modern society that the success of non-profit organizations depends on the public's trust and confidence in their work. Palmer and Randall (2002) find that trust in the charity sector is not low at all. This is supported by their research which found that 74% of the general public surveyed agreed that there should be a need for tighter control over laws governing charitable affairs, and most of them expected that funds given to charities would not all go to the recipients. non-profit organization benefits. These findings indicate that accountability is still dominant and very important in non-profit organizations.

Accountability, according to Islamic law, is a way to the source of life, which in a technical sense refers to the legal system according to the Qur’an and hadith. Accountability itself, apart from the Al-Qur’an and hadith, has also been explained in the Shariah enterprise theory, which has been explained previously. Shariah enterprise theory is a theory for the development of sharia accounting which refers to broader accountability by linking the highest accountability to God, humans, and nature.

2.4. Mindset

3. Methodology

3.1. Types of research
The type of research used is a type of qualitative research, that is, according to a research process and understanding based on a methodology that investigates social phenomena and human problems Creswell (1998:15). Technically, it is a research procedure that attempts to scientifically reveal the uniqueness of individuals, groups, communities, and organizations in everyday life and in certain settings (Miles & Haberman, 1992: 5). Bogdan & Taylor (1992:22) also argue that qualitative research is capable of producing in-depth descriptions of the observed speech, writing, and behavior.
In qualitative research, the researcher is the key instrument. A researcher must have the provision of theory and insight related to the social context under study. This insight is in the form of values, culture, beliefs, laws, and customs that occur and develop in a certain social context. Based on theory and insight, researchers can ask questions, analyze, and construct objects scientifically.

3.2. Research sites
The research was conducted at a large mosque located in Kraksaan City, Probolinggo Regency, East Java. The choice of location for this research is the first because the mosque represents mosques in the Probolinggo district, which have a strong Islamic organizational base that requires funds management. Second, its activities involve many elements of society. Third, the accessibility of data and information is the reason for choosing the research location. Fourth, the researcher is one of the congregations of the mosque who already understands the phenomena of the object of this research.

3.3. Research Approach
The approach used in this research is phenomenology. This approach describes the life experiences of several people about a concept or phenomenon (Laily, 2013). As explained by Burrell & Morgan (1979: 243-247), phenomenology considers the understanding of the meaning of everyday human life (life world) to uncover social problems and interpret how people act in everyday life. Based on this concept, researchers observe everyday phenomena in the field using the phenomenological method to see accountability practices between organizations and society. In this case, the phenomenological approach is expected to provide an understanding of the application of maqashid sharia in the use of mosque funds to maximize accountability.

3.4. Data analysis technique
The data analysis technique in this study uses the Miles and Huberman model (1992:15-21). Miles and Huberman assert that qualitative research collects from a variety of different data collection techniques, such as interviews, observations, quotations, extracts from documents, and notes on tape, which look like more words than numbers. Therefore, the data must be processed and analyzed before use. The data analysis process was carried out using three analysis activities. Miles and Huberman suggest three activities in data analysis. First, the data reduction stage refers to the process of selecting, focusing, simplifying, separating, and transforming the “raw” data seen in the field notes that took place during the research activities. Second, data display, which is an activity where data in the form of a collection of information has been arranged in the form of narrative text, and the event or events that occurred in the past. Third, conclusion/verification is the final stage in Miles and Huberman’s analysis. Conclusions require verification by other people in the field under study or maybe checking with other data, but keep in mind that if you add data,

4. Results and Discussion

4.1. Models and Stages of Accountability of Mosque Financial Statements

Financial reports are one of the most important aspects of an entity because they have such a big impact on the sustainability of a business. The financial statements will reflect the financial condition, increase or decrease in operating results, as well as the performance of a company. So that in this way, financial reports can become accounting information which can later become the basis for making financial decisions for various interested parties in the company, such as managers, owners, shareholders, and creditors.

4.1.1. Input: Planning
Mosques or other non-profit organizations that think accounting practices are still unusual should be able to see further the benefits and impacts that will occur, such as information regarding finances that cannot be obtained accurately if reports are made only perfunctory which will then also increase the risk of misappropriation of financial records by irresponsible parties, do not know the assets owned, and making decisions for the next period will be difficult. The statement above is in line with the opinion of the chairman of the mosque as treasurer, who revealed that:
In my opinion, financial reports are important because, with financial reports in mosques, income and expenses will be clearly described. In addition, financial reports can also be used as a reference for making decisions in the next period.

Based on the results of the interview above shows that the mosque is aware of the importance of preparing Islamic boarding school financial reports on the grounds that income and expenses that occur during one period can be known and can later be used as reference material for decision-making in the coming period.

4.1.2. Process: Organizing

In the process of preparing financial reports in accordance with accounting standards, it must include 3 things, namely recognition (when transactions are recognized), measurement (how much value is recognized and using what price basis), and recording (accounting journals are made). The recording method that must be used is the accrual basis method, in which assets, liabilities, equity, expenses, and income are recognized when the transaction occurs, even though cash has not been received or paid. In terms of recognition, the mosque has not used the accrual basis method but still uses the cash basis method. Therefore, the recognition of assets, liabilities, net assets, expenses, and revenues is recognized when cash is received or paid. This is in accordance with the results of interviews with the treasurer of the mosque as follows:

"Regarding the form of transaction recording, I record the transaction only when I receive or issue money. So if you haven’t received it and haven’t issued it, it hasn’t been recorded. If I record the amount of the price, I will adjust it with supporting evidence, such as notes, etc. For example, what is stated is Rp. 700,000, then what is recorded is in accordance with that nominal. If the problem is what is called a reassessment, we have never done it; as far as we know, all transactions are recorded based on the amount of money received or issued.

Based on interviews with the treasurer of the mosque, it can also be seen that in terms of measurement, Islamic boarding schools still measure their financial transactions based on historical value, namely the purchase price or acquisition price. These prices have never been adjusted or reassessed at their current fair value.

4.1.3. Process: Execution

Mosque financial reports are reported at the end of each accounting period and before Friday prayers are announced as a result of an interview with the head of the mosque:

"According to the directions, we make financial reports at the end of each period or the end of the year and report them to the public; apart from that, we always report them every Friday before the Friday sermon."

Based on the results of these interviews, it is known that Islamic boarding schools make their financial reports at the end of each period using Microsoft Excel media. Prior to that, every incoming and outgoing transaction occurred, the treasurer immediately recorded it in a special cash book, and the treasurer also collected and kept every purchase receipt. According to him, keeping the note is important as evidence if there is an error later. The mutations are always announced every Friday.

4.1.4. Output: Control

The interview results also illustrate that the mosque has not kept records in the form of an accounting journal but still uses single entry; this is reinforced by further explanations from interviews with the mosque treasurer:

"The form of financial reports submitted to the public is only cash in and cash out, which we write down first in the book, then at the end of each period we transfer it to Microsoft Excel so that it is neat and clear and printed and pasted on the mosque’s bulletin board."

Based on the results of the interviews, the mosque only keeps records using a single entry and presents its financial information only in a simple manner, namely that there is information at the top that the financial statements were made by the mosque along with the year of manufacture and a description of the month. Then there is a number column, the date of the transaction, a description column to write down information on expenses that occurred or the source of income, a debit column to write down income, a credit column to write down expenses, and a balance column to write down the balance.

4.2. Internalization of the Maqashid Sharia Concept in Realizing Accountability of Mosque Financial Statements

Through a review of the purpose of the report, which includes three levels of objectives, namely primary (dharuriyyat), secondary (tahsiniyyat), and tertiary (hajiyyat), this research discusses only from the dharuriyyat point of view. Accountability based on maqashid shariah has five principles in the concept, namely hifdz ad-din, hifdz an-nas, hifdz al-aql, hifdz al-mal, and hifdz an-nasb:
4.2.1. Hifdz ad-din (Maintaining Religion)
The researcher analyzed that the mosque should have implemented Hifdz ad-din starting from the input process to the output. This is reinforced by the explanation from the head of the mosque:

"Financial reports are prepared on the basis of honesty by placing Allah SWT as the highest party and who always watches over us. Apart from that, it must be reported as it is to the public."

Implementing Hifdz ad-din means maintaining the mandate by maintaining the mandate given by Allah SWT in the form of the obligation to maintain accountability. This maintained mandate reflects intelligence (fathanah) which is based on honesty (shiddiq) in which they submit each financial report transparently to the public.

4.2.2. Hifdz an-nafs (Preserving the Soul)
In this study, the researchers found that the mosque had maintained hifdz an-nafs with a statement from one of the people around the mosque:

"The average mosque administrator is entering his old age; of course, they don't think about personal interests anymore, and we see that they work sincerely in managing mosque funds which are reported at the end of each period even though the financial reports are only simple."

Maintaining hifdz an-nafs, which means they distance themselves from personal interests and put aside their lust for opportunities to gain wealth, position, and other interests. This is closely related to ethics which indirectly threatens their existence before God as the highest stakeholder and society.

4.2.3. Hifdz al-aql (Preserving the Intellect)
In this study, the researchers found that the mosque had not implemented hifdz al-aql with a statement from one of the mosque's administrators:

"In terms of religious studies, we, as administrators, try to schedule religious studies, although not routinely within a month, but in terms of financial report training, we haven't thought about it yet."

Maintaining hifdz al-aql, which means they have maintained the nature of stupidity while still caring and prioritizing knowledge for the process of making financial reports starting from input, process, and output. With good understanding and knowledge, and religion, mistakes will be minimized, and the level of accountability, both vertically and horizontally, will be of higher quality.

4.2.4. Hifdz an-nasb (Preserving Offspring)
In this study, the researchers found that the mosque had not implemented hifdz an-nasb with a statement from one of the mosque's administrators:

"It is very difficult to get teenagers to join us because we want to recruit them, and they are mostly busy with school and their own activities."

Maintaining hifdz an-nasb by guarding against evil and evil by continuing to carry out activities involving mosque youth related to the program in accordance with religious instructions and still guided by moral values. If the mosque youth who are the next regeneration is not involved as early as possible, then the existence of their offspring will be threatened, which means that their descendants may no longer be trusted and accepted by society.

4.2.5. Hifdz al-mal (Maintenance of Wealth)
The researcher found that the mosque had not implemented hifdz al-mal optimally with a statement from one of the mosque administrators:

"The form of financial reports submitted to the public is only cash in and cash out by using Microsoft Excel so that it is neat and clear and printed and pasted on the mosque's bulletin board."

Maintaining hifd al-mal by submitting financial reports to the public with generally accepted standards, namely currently in effect, namely ISAK 31, but sometimes in terms of carrying out responsibilities, certain parties usually do not make or are late in carrying out responsibilities so that will become a question for the community. Mosque administrators are sometimes considered ineffective
in providing accountability to the community, so some people sometimes think that there is some important information that is not conveyed to the community.

5. Conclusion
Accountability of the Financial Statements of the Great Mosque of Probolinggo Regency has been well managed through the principles of input, that is, planning, process, namely organizing and implementing, and output, namely controlling, that involves all parties. However, sometimes the implementation process is not optimal; namely, there are no journal entries, it is only cash-based, and the output process is incomplete or usually late in reporting the accountability of its financial statements, which raises the question that there is some important information that is not conveyed in the reporting it makes. In general, this study has practical implications for financial reporting accountability with five principles in the maqashid sharia concept, namely hifdz ad-din, hifdz an-nas, hifdz al-aql, hifdz al-mal, and hifdz an-nas to overcome several obstacles that are useful for producing even better accountability in the future. The theoretical implications of this research are expected to contribute new understanding to explain and improve existing theories regarding the concept of mosque accountability to society.

Research certainly does not escape from various shortcomings and obstacles. Therefore, there are limitations beyond the power of the researcher. Based on this, first, the limitations of this study are the knowledge and background of the informants related to financial reports. Second, research subjectivism cannot be avoided even though the method of triangulation of data sources has been used in testing the validity of research data. Third, the number of informants is only 2 people and only 1 mosque object; of course, it is still insufficient to describe the actual situation. Further research is to increase the number of informants and expand the object of research.

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ORCID iDs: https://orcid.org/0000-0003-0394-929X
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