

# Mosque Fund Management (Study Cases At Mosques In The District Herlang Regency Bulukumba, South Sulawesi Indonesia)

Agusdiwana Suarni<sup>1</sup>, Irna Yulianti<sup>2</sup>, Nurlina<sup>3</sup>

Muhammadiyah University of Makassar<sup>123</sup>

PhD Student in Faculty of Economics and Muamalat (FEM) Universiti Sains Islam Malaysia (USIM)<sup>1</sup>

Email: [agusdiwanasuarni@unismuh.ac.id](mailto:agusdiwanasuarni@unismuh.ac.id)

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## Keywords:

Mosque, Fund, Management, Finance, South Sulawesi, Indonesia

## Abstract

This study investigates the fund management practices of finances in the mosques of the Herlang District, Bulukumba Regency. The study employs a qualitative descriptive method that combines observation, interviews, and documentation as data collection tools. This study's data sources consist of primary and secondary data. The research results indicate that fund management at the Nurul Yaqin Mosque, Nurul Hijab, Nurul Amin, and Babul Khaer Mosque is based on financial management principles, including planning, implementation, and evaluation. The management of mosque funds involves several essential aspects, such as the system for receiving funds, fund management, and fund reporting. The potential funds managed by the mosque can become a source of well-being for the local community and contribute to the prosperity of the mosque itself. In this context, sound financial management practices in the mosque are crucial to ensure that funds are received and managed efficiently and transparently. The results of this research can provide valuable insights into how financial management can be improved in the context of mosque fund management in this region.

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## 1. Introduction

The mosque is one of the most important institutions in the Islamic community. According to the Provincial Ministry of Religion's mosque information data, there are 741,991 Muslim places of worship throughout Indonesia, comprising 296,797 mosques and 445,194 prayer rooms. According to Jusuf Kalla, the Chairman of the Indonesian Mosque Council (DMI), there are approximately 800 thousand mosques spread across Indonesia. This is due to the large Muslim population, which is the largest in the world.

Places of worship are central in every religion, where the religious community gathers to glorify their Lord and share moral messages with their followers to be disseminated widely to the public. Mosques are considered the most important places for Muslims worldwide because they serve as places of worship and as centers of Muslim life. Various activities, including the celebration of holidays, discussions, religious studies, lectures, and Quranic studies, are often held in

mosques. Throughout Islamic history, mosques have played a significant role in both social and military activities.

Mosques serve as places of worship and are incredibly vital assets for Muslims, especially in preparing for the coming generations. The majority of the population in this country follows Islam, providing an idea and data that highlight the immense potential of the Islamic community. This community requires attention and guidance from all parties, particularly the government, specifically the Ministry of Religion. It is crucial to nurture and empower the people in this substantial part of the population, many of whom reside in villages and districts.

To maximize the function of the mosque, competent managers are required. In accordance with the decision of the Director General of Islamic Community Guidance regarding the standard coaching of mosque management (BIMAS NO DJ II Year 2014), there are three guidelines for providing guidance and managing mosques, namely *Idarah*, *Imarah*,

and Riaya.

Mosque have diverse function among them as place worship, education, deliberation, consultation, alms, zakat and infaq. As word Rasulullah SAW Which It means: There are no people gathered in any of the houses of Allah (mosque) to read the Quran, learn and teach it, but Allah will bestow peace upon them. He will send down His blessings and mention them with pride in the presence of the angels.

This hadith explains that mosques are not only used for congregational prayers but are also active with various activities and training. Even during the time of Prophet Muhammad, mosques had social functions, such as education and recitation, as well as political functions, such as governance and state administration, and a place for various political deliberations. Mosques serve as more than just a symbol of the greatness of the Muslim Ummah; they also function as centers for Islamic activities. These various activities include congregational activities, taklim, Quran teaching, recitation, organizing Hajj guidance and Umrah, youth programs, mosque libraries, and cooperative ventures.

One of the critical aspects of mosque management that requires attention is financial management. Mosque management should be deeply concerned with this issue. If the financial management of a mosque is carried out effectively, it is a sign that the mosque's administrators are trustworthy and responsible individuals. However, if the financial manager of the mosque cannot be trusted and is not responsible. For example, misusing mosque funds or lacking accountability, it can lead to conflicts.

The function of a mosque includes serving as a place for carrying out religious activities such as preaching, which is funded through public contributions in the form of zakat, infaq, and alms for the development of preaching. Managing the finances or funds contributed by the community to facilitate the interest of da'wah is crucial, as financial management and the role of mosque management in conducting

da'wah activities must be considered. A mosque must have regular and systematic financial management, addressing issues like financial record-keeping problems, transparency to the community, reporting the mosque's asset values, and countering negative stereotypes about followers of the Islamic faith being associated with constant requests for assistance.

In the present day, there is still a need for improvements to ensure a more positive contribution to the execution of activities and services at the mosque. One of the core elements that can bring significant changes to a mosque is financial management and providing the best possible facilities for activities within the mosque. Based on this background, research will be conducted under the title: "Mosque Fund Management in the Herlang District, Bulukumba Regency, South Sulawesi Indonesia.

## **2. Literature Review**

### **2.1 Understanding Management Finance**

The definition of financial management must be understood, beginning with the understanding of management and finance. Management is the knowledge and art of planning, organizing, leading, and controlling all the resources of an organization to achieve various predetermined goals effectively and efficiently. Finance, in itself, derives from the word 'money' at its core. Within an organization, money is one of the resources it possesses alongside other resources like human resources, materials, machinery, methodologies, and market presence.

Financial resources can take the form of actual cash, but they can also manifest as assets that have monetary value. Financial management is the activity of planning, organizing, directing, and supervising an organization's resources in the form of money to achieve the company's objectives (Dr. Ely Siswanto, 2021).

### **2.2 Understanding report finance**

To understand the information

contained in a company's financial reports and assess financial performance, financial report analysis is required. To understand the purpose of financial report analysis, here are several definitions from experts. According to Kasmir (2019), financial reports are reports that show the company's financial condition at one time or during a certain time period.

Werner R. Murhadi (2019) revealed that financial reports are a management language that allows users to obtain information about the company's financial status in financial reports. By understanding the company's financial reports, many interested parties can see the company's financial status. Raymond Budiman (2020) defines financial reports as documents that describe a company's financial position and company operations over a certain period of time.

According to Sustrisno (2012), financial reports are the final result of the accounting process which includes two main reports, namely the balance sheet and profit and loss report. Accounting financial reports are prepared every year with the aim of providing financial information about the company to shareholders and giving them the right to make decisions. With an understanding of these definitions, financial statement analysis becomes more important in describing the company's financial condition and assisting stakeholders in making the right decisions.

### **2.3 Understanding Mosque and Function Mosque**

The term 'mosque' originates from the Arabic word 'sajada-yasjudu,' which means 'to prostrate' or 'to submit one's head until it touches the ground.' A 'prayer rug' or 'sajada' then became the basis for what we now refer to as a 'mosque' (plural: masjid), which means a place of prostration. This definition of a place of prostration does not necessarily refer to a building with a roof or limitations but, more importantly, to the place of prostration. Saadada, as described, suggests that in essence, the mosque is a place for carrying out all activities related to obedience to Allah SWT

(Amrullah, 2015). The mosque is undoubtedly one of the most important institutions in the lives of the Muslim community.

According to data from the Provincial Ministry of Religion, there are 741,991 places of worship for Muslims throughout Indonesia, comprising 296,797 mosques and 445,194 prayer rooms. Furthermore, Jusuf Kalla, Chairman of the Indonesian Mosque Council (DMI), even mentions that there are approximately 800 thousand mosques scattered across Indonesia, owing to its substantial Muslim population.

Additionally, our understanding of a mosque has evolved to encompass a more specific definition, referring to a building or environment that is enclosed and used as a place for congregational prayers. This physical aspect of the mosque is a significant part of Islamic culture (Amrullah, 2015). The mosque is an institution owned by the public, and its properties are entrusted to the mosque's managers (takmir). The mosque organization operates as a non-profit entity, meaning it does not seek profits but is solely dedicated to serving the interests of the people.

The management of a mosque requires effective management practices that ensure the mosque functions in accordance with Islamic principles and is accountable both in this world and the afterlife. Mosques need an efficient financial reporting system and various supporting facilities for worship, religious activities, including maintenance and upkeep of the mosque (Hidayat, 2017).

The potential of mosques is substantial. They continue to develop, possess their own financial resources, and offer various beneficial activities for the people. However, if they are not managed effectively, it can lead to numerous problems in their management. This mismanagement can result in stagnation and even decline in the future. It is a common occurrence that mosque takmirs often adhere to traditional management methods, lacking clear planning, task distribution, and financial accountability reporting. To address this, mosque management needs to be consistent



and professional.

Management is a scientific discipline that plays a significant role in the organizational management process, including that of mosques. Mosque management is an integral part of overall management and cannot be separated from management science. It is focused specifically on mosque affairs. At its core, management is about utilizing resources effectively to achieve predefined goals. In the author's view, it would be futile and paradoxical for mosques, which are experiencing growth and have abundant resources, including magnificent physical buildings, to be managed carelessly.

Financial management is a vital aspect of mosque management. The financial aspect is fundamental in the mosque management process. Mosques incur monthly expenses to fund routine activities. To maintain and care for the mosque and carry out its activities, sufficient funds are essential. Without the availability of funds, even the most promising mosque initiatives cannot be realized.

### 3. Research Methods

This research employs a qualitative methodology that integrates observation, interviews, and documentation as tools for data collection. The data gathered can take the form of observations, interviews with mosque administrators, documentation such as financial reports and the mosque's organizational structure, and field notes. The research informants encompass mosque administrators and congregants. The primary informant is the Mosque Treasurer, the key informant is the Mosque Chair, the supporting informant is the Mosque Secretary, and the external informant is the Mosque congregation, offering perspectives on the Mosque management's performance. To collect data from the informants, researchers have utilized several research instruments, including an interview guide comprising questions and guidelines. Additionally, recording equipment, such as mobile phones and video cameras, is available to record interview results when

necessary. Data collection methods encompass interviews, direct observation at the mosque, and documentation, including photographing financial reports and organizational structures. Documentation serves to reinforce the research data. Subsequently, after data collection, systematic data analysis is conducted to comprehend and present the findings. This process involves simplifying the data to facilitate interpretation and the drawing of conclusions. Thus, this research aims to provide an in-depth insight into the financial management of mosques in the Herlang District, Bulukumba Regency.

## 4. Results and Discussion

### 4.1 Results Study

#### a. Planning (planning)

Planning is an action that will be taken to obtain specified results at a certain place and time. Regarding the obligation to make careful planning, the planning process is the initial stage carried out in carrying out all work, especially related to the efforts that will be carried out in managing the mosque's finances, formulating the things that the mosque management wants to achieve so that they can be achieved through a determined planning system.

#### 1) Nurul Yaqin Mosque (Saturday, 8-April-2023, 13.11, location interview at home treasurer Mosque)

Interview results from the treasurer of the Nurul Yaqin Mosque (about management finance Mosque and Accountability:

"Yes, it's all about accountability for good mosque management income And expenditure all done By recording, our mosque is very transparent to the congregation mosque, so that mosque congregations know that funds are being provided managed with Good".

The interview can be described as very transparent in terms of the mosque Nurul Yaqin's financial issues. The mosque's administrator manages the funds, income, and expenses effectively and efficiently.

**Table 4.2**  
**Report Finance Mosque Nurul Yaqin On the Moon January-February 2023**

NO.	Information	Income (Rp)	Expenditure (Rp)	Balance (Rp)
1.	Cash Balance			5,301,000
2.	Donor Contributions	700,000		
3.	Friday Charity Box	646,000		
Total income and cash balance				6,647,000
4.	Intensive costs for Friday preachers		400,000	
5.	Transport costs for the Isra' Mi'raj of the Prophet Muhammad SAW		300,000	
6.	Other shopping		75,000	
7.	Purchase 6 light bulbs		269,000	
8.	Purchase of electricity credits		300,000	
9.	Pay for services Electrical Applies and Cables		100,000	
10.	Pay the mosque imam intensively		250,000	
11.	Pay intensive Peg . Mosque cleanliness		300,000	

Based on the Nurul Yaqin Mosque's financial report for January and February, the amount of funds collected is as follows:

First, the cash balance in January was IDR 5,301,000. Then, there were donations from donors in February amounting to IDR 700,000 for a week. Apart from that, there was income from the charity box on Friday amounting to IDR 646,000. Combining the cash balance, donor donations and charity box on Friday, the total income reached IDR 6,647,000.

Meanwhile, expenses include intensive costs for preachers, transportation costs for the Isra' Mi'raj of the Prophet Muhammad SAW, other consumption expenses, purchasing light bulbs, purchasing electricity credit, salaries of mosque imams, and salaries of cleaning staff. If all these expenses are added up, the total expenses are IDR 1,994,000.

The Nurul Yaqin Mosque has

implemented the principle of accountability as proven by recording every transaction. Apart from that, the Nurul Yaqin Mosque's form of accountability is by making financial reports that are simple but strictly sharia.

**2) Mosque Nurul Hijad (Monday, 10-April-2023, o'clock 15.53, location in Mosque terrace Nurul Hijad)**

Results interview from chairman Mosque Nurul Hijad about accountability and financial management Mosque funds:

"About accountability management finance do recording income and expenditure and open to all over administrator Mosque and to the entire community or congregation, so that they can know that the funds well managed and used for needs Mosque."

Interview it can describe that about recording finance fund mosque expenditure And The income is recorded by the mosque



treasurer Then in announce to pilgrims and public so that Everyone can know whether mosque funds are managed well or not, the

management of the Nurul Hijad Mosque is very transparent in management fund Mosque.

**Table 4.3**  
**Report Finance Mosque Nurul Hijad in January 2023**

No.	Information	Reception (Rp)	Expenditure (Rp)	Balance (Rp)
1.	Beginning balance			23,000,000
2.	Income Donor	17,500,000		
Total income				40,500,000
3.	Pay Electricity		574,000	
4.	Equipment Purchases - 6 pcs prayer mats - Mukenah 3 pcs		300,000	
5.	Purchase of mosque renovation materials			
	- Craftsman's salary		15,000,000	
	- Cement 40 sacks		2,000,000	
	- Sand 3 cars		3,561,000	
	- Tegel 50 doses		4,250,000	
	- Aplus 25 sacks		1,500,000	
	Paint 5 cans containing 5 kilos		1,250,000	
Total expenses			28,435,000	
<b>The remaining balance</b>				<b>12,065,000</b>

Based on financial books Mosque Nurul Hijad at January with the amount of funds collected in totalwhole starting from balance initial amount is IDR 23,000,000 Total receipts for a week The mosque is Rp. 17,500,000, the total of the initial balance and weekly receipts is 40,500,000. Meanwhile, expenses include electricity costs, purchasing mosque equipment and purchasing mosque renovation materials amounting to Rp. 28,436,000. Hijad Mosque has carried out accountability records and recorded financial reports which are also simple but very clear.

**3) Nurul Amin Mosque (Saturday, 24-June-2023, at 13.01, location at Mosque Nurul Amin)**

Interview results from the treasurer of the Nurul Amin Mosque regarding form accountability from administrator Mosque about fund Mosque:

“Because I myself am the mosque treasurer at the mosque So form his accountability that is every There is fund Which Entry or exit is recorded and will be recorded announce to pilgrims”.

The interview can be described as the management Mosque Nurul Amen Which Specifically That Treasurer Mosque do recording and announce to pilgrim’s mosque about finance fund Mosque.

**Table 4.4**

**Book Finance Mosque Nurul Amen on Month January 2023**

No.	Information	Reception (Rp)	Expenditure (Rp)	Balance (Rp)
1.	Beginning balance			23,000,000
2.	Income a week	11,000,000		
Amount				34,000,000
3.	Equipment Purchases Fan Prayer mats and mukenah Brooms, mops, glasses and 4 dozen plates		1,500,000 700,000 500,000	
4.	Pay Electricity		421,000	
Total expenses			3,171,000	

Based on financial books Mosque Nurul Amin at January with the amount of funds collected in total whole start from balance early arrival month January is IDR 34,000,000 Total receipts for the week mosque amounting to Rp. 11,000,000, while expenses come from electricity costs and costs for purchasing mosque equipment amounting to Rp. 3,171,000 Nurul Amin Mosque, the method for recording financial reports is very simple without recording small things but it is still strictly sharia and the remaining balance is IDR 30,829,000. Potential funds owned by the mosque Nurul Amen taller from on expenditure Mosque required for the purposes of the mosque and the remaining balance the cash saved on account Mosque.

**4) Babul Khaer Mosque (Sunday, 25-June-2023, at 13.47, location in Mosque Babul Khaer)**

Interview results from the head of the mosque regarding transparency and accountability finance fund Mosque:

"Yes, mosque treasurer very open about management finances of this mosque. Fund management accountability is carried out in accordance with his task each each like the mosque treasurer who is in charge of keeping records After that, the mosque's finances are notified to the head of the mosque and administrator other".

Interview the can described that about accountability management finance fund mosque, administrator The Babul Khaer Mosque is very transparent to the mosque congregation and public.

**Table 4.5**

**Book Finance Babul Mosque Khaer Pada Month January 2023**

No.	Information	Reception (Rp)	Expenditure (Rp)	Balance (Rp)
1.	Beginning balance			9,272,000
2.	Income a week	6,482,000		
Amount				15,754,000
3.	Pay Equipment pcs fans		544,000	
4.	Pay Electricity		372,000	
Total Expenditures			916,000	
<b>The remaining balance</b>				<b>14,838,000</b>



Based on the book finance Mosque Babul Khaer in January with the amount of funds collected in total whole start from balance the beginning is Rp9,272,000 Total reception during a week mosque as big as Rp. 6,482,000 whereas expenditure as big as Rp. 916,000 from the purchase of 2 pcs fan mosque equipment and electricity costs. Very simple financial report recording and potential fund Which owned Mosque Nurul Amin's expenditure is higher than the mosque's expenditure needed for the needs of the mosque and the remaining cash balance the saved on account Mosque.

Interview from to 4 administrator Mosque the can It is described that the initial planning system was carried out administrator mosque in manage finance mosque is do recording direct or book from income and expenditure of mosque funds obtained from donation Then, every incoming mosque balance is recorded by the mosque treasurer, and from the 4 mosques very much transparency in finance fund Mosque to congregation/community And Also managed For implementation renovation mosque And Also activity other.

**b. Implementation (Actuating)**

Planning Which has accomplished so step furthermore is do action from A plan Which has arranged in a way ripe results from meeting together. Actions taken are in accordance with planning so that they do not occur there is chaos, bickering and unification so that it can Work The same Which directed in effort for reach objective Which has set, big fund infaq And donation Which accepted depends to amount pilgrims Which visit the mosque after obtaining funds then next carry out planned activities. Activities that executed For reach objective Which has arranged previously on stage planning.

**1) Mosque Nurul Yaqin (Saturday, 08-april-2023, o'clock 13.11, House treasurer Mosque.**

Results interview from treasurer Mosque

about collection alms and infaq that is:

"Manager Mosque gather in 1 month Then in distribute it to those who need it, but sometimes not uncertain sometimes Also No Enough in 1 month Then distributed to party Which need". (results Interview Treasurer Mosque Nurul Yaqin).

Interview that can described that administrator Mosque Nurul Yaqin gather charity and infaq for 1 month and distributed to those in need. but, also sometimes No until in brackets time 1 month collect the infaq and then distribute it to others need.

**2) Mosque Nurul Hijad (Monday, 10-april-2023, o'clock 15.53, the location on the Terrace Mosque Nurul Hijad**

Interview results from the head of the mosque regarding infaq and alms

"The alms and infaq were collected 1 month later new new distributed to Which need".

Interview can be described that administrator Nurul Hijad Mosque collects alms and infaq during 1 month then given to which need.

**3) Mosque Nurul Amen (Sunday, 24-jun-2023, o'clock 12.57, location at mosque Nurul Amin)**

As is results interview from secretary Mosque about collection alms and infaq namely:

"Alms and infaq are always distributed to people need moment collected Lots, usually collected in 1 month but sometimes without wait one month or months month".

Results interview the can described that Nurul Amin Mosque administrators collect alms funds And infaq during 1 month And sometimes Also during months Then channel to Which need.

**4) Babul Khaer Mosque (Sunday, 25-June-2023, at 13.47, location at Mosque Babul Khaer)**

Results of the interview with the head of the Babul Khaer Mosque about alms and infaq "About distribution alms And infaq we collect moreover first during 1 month then shared





with Which more need". (Results interview Chairman Mosque Babul Khaer )

Results interview the can described that the distribution of alms and infaq is collected for 1 month by administrator mosque Then in channel to Which need.

Based on the results of interviews with 4 mosque administrators can described that to four mosque the using funds obtained from alms and infaq whose implementation runs effectively and efficiently with preparation ripe done previously together mosque administrator. Use of funds based on the amount has been collected without special funds and without waiting time during 1 month or months but There is also the mosque administrator who collects for 1 month for collect funds and then distribute them directly to those involved need.

### c. Evaluation (*Evaluation*)

Stage evaluation to something performance administrator with evaluate implementation program that is with use financial monitoring reports. Manager then decide whether the organization is truly appropriate with a target to achieve its goals within a time scale and whether the budget has been approved or not. Lessons from the stage This evaluation is used as material for further planning for this reason, one form of evaluation of mosques is by view financial reports. Mosque activities and finances.

#### 1) Nurul Yaqin Mosque (Saturday, 8-April-2023, at 13.11, location at House treasurer Mosque)

Interview results from the treasurer of the Nurul Yaqin Mosque regarding form management evaluation Mosque

"The form of evaluation of this mosque is about holding meetings internal (mosque management) whether meetings have been held and implemented well, all of this must be taken into account and evaluated properly by the mosque management hold internal meetings once a month and every will held activity".

The results of the interview can be described in form from the evaluation carried

out by the Nurul Mosque management Yaqin about meeting internal Which done every 1 time in 1 month And Also every There is activity Which will held, all That evaluated is everything walk Good or or not.

#### 2) Nurul Hijad Mosque (Monday, 10-April-2023, 15.53, location at Mosque terrace Nurul Yaqin)

Interview results from the Nurul Hijad Mosque regarding evaluation Which done very in 1 month

"The results of the evaluation carried out by our mosque were wrong the only one on month Ramadan administrator mosque oftenholding a meeting in the sense that the meeting is held if There is plan/ planning. For example, there is construction /renovation and activities Which will held on month Ramadan".

The interview can be described as an evaluation namely, the management of the Nurul Hijad Mosque held an internal meeting one of them is when approaching the holy month of Ramadan and when There is renovation Mosque.

#### 3) Nurul Amin Mosque (Tuesday, 27-June 2023, 13.01, location at Mosque Nurul Amin).

Results interview from treasurer Mosque about form evaluation carried out regarding management and and form transparency

"It was held meeting internal for discuss performance, implementation of mosque financial activities. One form the evaluation of mosque fund management is to look at the report finance Mosque start from every expenditure and income of funds. Every day Friday it was informed to pilgrim's quiet amount fund Which enter and amount whole fund".

Results interview the can described that administrator Mosque Nurul Amen stage meeting internal is to be wrong one form of evaluation that exists in mosque the, with see report finance mosque both income and expenses of the Nurul Mosque management Amin also informed /informed the congregation regarding the expenditure of



funds and income from the mosque's financial funds that.

**4) Mosque Babul Khaer (Thursday, 29-June-2023, 13.05, location in Mosque Babul Khaer)**

Results interview from treasurer Mosque about form evaluation benefits that has in feel it by mosque congregation

"Wrong One form evaluation based on with benefit which has been felt by the congregation or community because many facilities are available in Mosques and Mosques as well well maintained with Good And comfort in operate worship, not just prayer fardhu but religious activities other, Of course the benefits felt Because Mosque the well maintained and clean". (Results interview treasurer Mosque Babul Khaer).

The interview can be described as one form of evaluation of the Babul Khaer Mosque with what felt by pilgrim's mosque with facilities Which available, is pilgrim's mosque the feel to peaceful mosque with what which has been in provide by all-administrators Mosque.

Results interview from to 4 administrator Mosque Which regarding their evaluation held an internal meeting on each activity, also evaluating the management of mosque funds with see transparency fund Mosque to pilgrims through announcement every day Friday, and also the evaluation is by seeing whether the mosque congregation really feels it, the facilities have been provided so that mosque congregations feel comfortable peace moment carry out worship. All That including in system Mosque evaluation.

**4.2 Discussion**

**a. Functions Management Finance Mosque**

Each mosque has a different way of managing its funds. Mosque management certainly follows all the rules and work programs resulting from meetings between the chairman and the mosque administrator during a specific period. Mosque managers have a crucial role because they are entrusted

with the authority to oversee mosque affairs, which includes fostering the growth of the mosque through innovative thinking and ideas. This requires the collaboration of all parties, especially the managers. This principle holds true for financial management, which is a fundamental aspect, akin to the management of financial institutions or companies. The financial management function encompasses planning, implementing, and evaluating. A well-structured management system will yield effective results. Management is a process that involves achieving objectives and completing tasks efficiently.

- 1) Careful planning will help ensure that all mosque activities run smoothly and achieve the desired goals. Therefore, the Mosque administrator, including the Mosque chairman, should gather other administrators, such as the treasurer, secretary, and winner of the piggy bank, to conduct planning. This planning is essential for preparing everything related to the activities that will be held to promote the development of the Mosque.
- 5) Mosque Nurul Yaqin With, do recording direct or book from income and expenditure of mosque funds obtained from donations from then on, every incoming mosque balance is recorded by treasurer and managed for implementation renovation Mosque and Also activity other.
- 6) Nurul Hijad Mosque by taking notes for Funds that go out and come in are then announced to mosque congregation so that there are no more misunderstandings between administrator And Pilgrims.
- 7) The Nurul Amin Mosque plans to carry out recording direct or book from income And expenditure fund mosque Which in can from Incoming mosque donations and expenditures are recorded by the treasurer and managed for the implementation of renovations and other activities that will be carried out .
- 8) Mosque Babul Khaer plan Also in matter recording and bookkeeping with all that will be implemented well and then announced to the congregation mosque about all



expenditure and incoming funds and carrying out renovations and activity other.

**b. Implementation (Actuating)**

Activity moves paraimplementation for organize every activity with utilize existing resources effectively and efficiently for achieve that result maximum, in its implementation, role leadership very important for strive, guide, move all over potency administrator mosque for activity in accordance with task And responsibility each each, so from That implementation activity need funds so that activities can run well, as a administrator mosque collect fund Mosque For interest people. Use fund for various needs of the mosque determined based on results meeting in prosperous Mosque.

- 1) Implementation Mosque Nurul Yaqin accomplished with implementation of alms and infaq is also carried out well good results and accepted That already distributed to who need it and use the funds for renovations mosque and implementation work program daily, program Work weekly, monthly work program, religious activities, expenses routine costs and mosque renovations,
- 2) Nurul Hijad Mosque implementation of the renovation of the new mosque tower.
- 3) Implementation The Nurul Amin Mosque forms the youth of the Nurul Amin Mosque increase religious activities in mosques such as, perform qasidah, chant zikr on Friday night, give opportunity to person old for deepen religion.
- 4) Implementation Mosque Babul Khaer use fund for equipment costs, costs for preachers, lecturers and sermons and officer cleanliness.

**c. Evaluation (Evaluation)**

Evaluating what needs to be considered is management mosque funds by viewing and analyzing financial reports Mosque. Mosque Nurul Yaqin do meeting in accordance with needs when carrying out activities and finances Mosque. One form of evaluation of mosque fund management is see report finance mosque start from every expenditure and income fund.

Every day Friday That The congregation is informed about the amount of incoming funds and the total amount of funds so that the congregation knows the situation mosque finances and announcements regarding incoming funds every day Friday, month and year as in recording report finance Mosque Which most Lots used is cost material building Mosque.

Report finance planned walk with Good And report finance nature transparent accountability, likewise with mosque Nurul Hijad based on results from report finance mosque, fund used for cost routine and cost equipment. Objective made report finance is For Can carry out evaluations by comparing financial reports every year. Analyzing financial reports is used for makes it easier do rare repair in prepare the next target or plan, the Nurul Amin Mosque as with recording the mosque's financial reports accountability as well as transparency of the management of the Nurul Amin mosque always announce income and expenses every day Friday and the Babul Khaer Mosque are also under accountability report his finances very transparency all income And expenditure in announce to pilgrims mosque per week every Friday order \_ There isn't any Again misunderstanding between pilgrims And administrator mosque.

**d. Accountability, transparency, And Trust Pilgrims**

Accountability is obligation party hold trustworthy (*agent*) For give accountability, serve, report, and disclose all activity and activity which is the responsibility of the trust provider (*principal*) Which own right and authority for request accountability the. Therefore, administrator mosque in provide accountability for mosque finances through routine information every Sunday on moment implementation pray Friday. Process accountability and transparency finance M mosque through announcement in a way oral Already fulfil need mosque congregation

The mosque congregation is content with the financial information delivered in person, orally, every Friday. This is because the pilgrims have sincere intentions to donate to



the mosque, and they already have faith in the mosque's administrators. Creating financial reports is one way to fulfill the need for transparency, which is a vital element in maintaining accountability and openness in resource management activities for the public.

The results of this research indicate that the mosque congregation does not require a mosque financial accountability process complex, Enough in a way simple through delivery every Friday prayers because they are easier for everyone to understand and information Which served relevant. Pilgrims mosque as biggest user report finance mosque own level knowledge accountancy not enough adequate, and need the information No complex so that information Which considered material for taking decision for mosque administrator.

## 5. Closing

### 5.1 Conclusion

Based on the entire discussion in the previous chapter, the writer arrives at an exciting conclusion. The financial management functions of Nurul Yaqin Mosque, Nurul Hijab Mosque, Nurul Amin Mosque, and Babul Khaer Mosque involve planning, implementation, and evaluation. Within these financial management functions, there are various responsibilities and duties.

For instance, Nurul Yaqin Mosque focuses on recording reports and bookkeeping. Nurul Hijab Mosque takes care of recording and bookkeeping for expenditures and income, which are then communicated to the mosque congregation, demonstrating their responsibility. Nurul Amin Mosque is dedicated to forming the youth in the mosque and provides opportunities for adults to learn more about religion. Meanwhile, Babul Khaer Mosque conducts special Ramadan events during Ramadan and evaluation processes. All of these actions contribute to the upkeep of the mosque's physical infrastructure, both indoors and outdoors, ensuring its vitality.

Funds and cash balances at Nurul Yaqin Mosque, Masjid Nurul Hijab, Nurul Amin Mosque, and Babul Khaer Mosque are allocated for mosque-related activities, both internal and external needs, mosque equipment, and various other mosque necessities. This careful management of mosque funds aims to benefit

both the mosque and its congregation. Mosque administrators maintain simple financial records, collectively agreed upon and used for effective financial management.

### 5.2 Suggestion

As for What can concluded from the conclusion, Below the author puts forward several suggestions in the hope of achieving completeness in preparing this thesis:

1. Manager mosque hopes that mosque administrators will not focus solely on this renovation but also must focused on activity Which adds outlook
2. Management finance mosque Fund Mosques should used for activities for the development of children, teenagers Mosque, and adults because it is known that mosques are not only for prayer but for community development, education, and others Pilgrims
3. Support from the public is very expected and very needed for the progress of the mosque, and the mosque congregation looks after the mosque without cooperation, friendship, and strong brotherhood.
4. To researchers Next, if possible, study this can make input efforts to improve management performance finance Mosque, which can increase management management finance Mosque.

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