

Analysis of the Effectiveness of Mosque Financial Management in Improving the Welfare of the Mega Rezky Mosque Congregation in Gowa Regency

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Article Info

Analysis
Effectiveness
Management
Mosque Finance in
Increase Well-
being Mega Rezky
Mosque
congregation in
the Regency Gowa

Abstract

With the increasing number of mosque construction and the number of Muslim population in Indonesia, the opportunity to optimize the function of mosques through effective financial management is also increasing. The command to prosper mosques is clearly stated in the Qur'an and As-Sunnah. Considering the significant positive impact on society, efforts to prosper mosques require planned and structured financial management. Good mosque financial management includes not only recording and reporting transactions, but also budget planning, cash management, and appropriate allocation of funds for various mosque programs and activities. The research method used in this research is based on a literature review of relevant previous research and various scientific journals. By referring to previous research, this research seeks to adapt and develop a methodology that has been proven effective. This approach was taken to ensure the validity and reliability of the data produced, so that the method used has a strong basis and has been scientifically tested. As for the fact that there are still many mosque administrators who do not understand the social realities in their mosque environment for various reasons, the administrators are so busy that they do not have time to pay attention to the movement of people's lives, so it is necessary to think about it so that whoever becomes the financial manager of the mosque is not from a group whose activity schedule is too busy so that their main duties as DKM are neglected. The author suggests that training be carried out for the management of the Mega Rezky Mosque, especially the mosque treasurer, regarding professional mosque management. This training aims to increase the knowledge and ability of administrators in preparing mosque financial reports in accordance with applicable accounting principles. In this way, it is hoped that mosque financial management can be carried out more effectively, transparently and accountably

1. Introduction

Islamic history proves that mosques have a central function in the lives of Muslims. Mosques during the time of the Prophet Muhammad SAW were the center of competitive activities for Muslims, such as seeking knowledge, discussing economic issues, increasing solidarity and friendship as well as various other activities. More than that, its function is only as a place of worship and preaching, mosques also play a role in community empowerment aspects both from social, cultural and economic aspects. This is why the existence of mosques is very important in the lives of Muslims, especially the majority of Muslims in Indonesia. (Pradesyah, 2021).

With the increasing number of mosque construction and the number of Muslim population in Indonesia, the opportunity to optimize the function of mosques through effective financial management is also increasing. The command to prosper the mosque as a whole is clearly stated in the Al-Qur'an and As-Sunnah. Considering the significant positive impact on society, efforts to prosper mosques require planned and structured financial management. Good mosque financial management does not only include recording and reporting transactions, but also budget planning, cash management, and appropriate allocation of funds for various mosque programs and activities. In this way, the goal of benefiting the people can be

achieved optimally, ensuring the function of the mosque as a center for worship, education and efficient and effective social services.

Mosques play an active role in institutionalizing their own religious communities, an important role. For Muslims in particular, they also play a role in developing religion, especially worship, especially the five daily prayers. The role of mosques goes hand in hand with the times, then continues to develop, there is even a shift between its role and function, so that the demand for improving mosque management becomes increasingly urgent. One of the urgent elements in mosque management is mosque financial management, apart from general mosque management such as mosque leadership, mosque takmir, and mosque security. (Sochimin, 2016).

Effective mosque management is supported by good financial management. Various programs are planned. No expected results will be achieved without strong and healthy financial support. Therefore, professional and appropriate financial management is needed. This is important because most of the mosque's funds come from donations from the congregation. If these funds are not managed properly, then the mosque management is considered to have ignored the mandate given to them. From an economic point of view, the large amount of assets that are not utilized optimally will conflict with the concept of money in Islam which views money as a flow concept and not as a savings concept (stock concept). Abundant mosque funds should be used for economic empowerment of the community around the mosque.

Good mosque financial management covers various aspects. First, transparency in receiving and disbursing the necessary funds is well maintained. Every donation received must be recorded in detail, as well as every expenditure made. Reporting finances clearly and regularly can help maintain congregational trust. Second, efficient fund management. Mosques do not just save funds, but are also invested wisely in various programs that provide benefits to the congregation and the

surrounding community. For example, funds can be used to support educational programs, health, and other social activities. Third, sources of sustainable development funds. Apart from relying on donations from the congregation, mosques can also develop various businesses that might provide additional income, such as opening charity stalls, renting out space for events, or holding bazaars. With good financial management, mosques can carry out their functions more optimally, not only as places of worship, but also as centers of social activities and economic benefits for the entire community. This will improve the welfare of the congregation and the surrounding community, in accordance with Islamic principles which emphasize the importance of utilizing energy sources for the common good.

2. Research methods

This research uses a literature study method which involves reviewing previous relevant research as well as various related scientific journals. Literature study is an effective approach to explore existing information and identify knowledge gaps that still need further research. In this context, researchers reviewed various literature related to mosque financial management and its impact on the welfare of the congregation. By referring to previous research, this research seeks to adapt and develop a methodology that has been proven effective, so that the approach used has a strong basis and has been scientifically tested.

The literature study process is carried out by collecting various sources from previous research, including journal articles, books, research reports, and other reliable sources. These sources were selected based on their relevance to the research topic, namely mosque financial management and its impact on the welfare of the congregation. After that, the researcher carried out a critical analysis of each source to understand the methodology used, the main findings, and the conclusions produced. This analysis helps in identifying

best practices in mosque financial management as well as the challenges faced.

The next step in this research is to adapt and develop a methodology that has been proven effective from previous research. Researchers studied the techniques used in mosque financial management which succeeded in improving the welfare of the congregation. Based on this analysis, the researcher developed a framework that can be applied to the context of the Mega Rezky Mosque in Gowa Regency. This framework covers important aspects such as budget planning, cash management, and proper allocation of funds for various mosque programs and activities.

To ensure the validity and reliability of the data produced, researchers triangulated the data by comparing findings from various sources. Triangulation of this data is important to minimize bias and ensure that conclusions drawn are based on strong evidence. In addition, researchers also considered the local context of the Mega Rezky Mosque, including the social and economic conditions of the congregation, to ensure that the methodology adapted was appropriate to local needs and realities.

Lastly, this research acknowledges that there are still many mosque administrators who do not understand the social realities in their mosque environment. Therefore, researchers suggest that training be carried out for the management of the Mega Rezky Mosque, especially the mosque treasurer, regarding professional mosque management. This training aims to increase the knowledge and ability of administrators in preparing mosque financial reports in accordance with applicable accounting principles. In this way, it is hoped that mosque financial management can be carried out more effectively, transparently and accountably, so that it can optimally improve the welfare of the congregation.

3. Results and Discussion

The Mega Rezky Mosque was inaugurated on Monday, March 13 2023, to coincide with the 20th of Sha'ban 1444 Hijriah. This mosque is part of the Mega Rezky Islamic Education Foundation (YPI) and was established to show that YPI Mega Rezky does not only focus on education, but also on religious aspects. The presence of the Mega Rezky Mosque in a beautiful village environment reflects harmonious community life. All religious activities at this mosque are always greeted enthusiastically by the local community, which is then formed as a religious community, devout in worship, and maintaining the Islamic brotherhood.

3.1 Architecture and Facilities

The Mega Rezky Mosque was built with modern architecture that still maintains a traditional feel, reflecting the beauty of local culture. The facilities provided include a spacious prayer room, comfortable ablution area, and adequate parking area. Apart from that, this mosque is also equipped with a multi-purpose room for community activities and religious education.

Apart from being a place of worship, the Mega Rezky Mosque also acts as a center for social activities in the community. This mosque is a gathering place for residents to discuss, solve problems together, and raise aid for those in need. This strengthens the role of mosques as centers of social and spiritual life in society.

YPI Mega Rezky is committed to continuing to develop the Mega Rezky Mosque as a religious and educational center. Long-term plans include expanding facilities, adding religious and social programs, and strengthening collaboration with other religious institutions. In this way, it is hoped that the Mega Rezky Mosque can continue to provide great benefits to the community and become an example for other mosques in Indonesia.

3.2 Financial Management of the Mega Rezky Mosque in Gowa Regency

Good mosque financial management has a positive impact on the welfare of the community. For example, rice collected by the community every day, after being collected, is sold back to the poor and needy at a cheap price and then the proceeds go into the mosque's treasury. This is very helpful in preventing economic phenomena difficult congregations. (Ayub, 2005). Mosques are a type of non-profit organization that manages community finances, which is required to have a money management system that is transparent, systematic and accountable. The principles of transparency and accountability in financial management adopted by mosques are reflected in the existence of transparent and accountable mosque financial reports. (Adnan, 2012).

Mosque construction does not only pay attention to the physical structure of the building, but also must optimize its prosperity. Efforts to improve the quality of life can be made by increasing Human Resources (HR) to carry out mosque-based economic and social activities. The role of mosques in improving the welfare of the people. Research is needed to understand the activities of organizations (mosques) that are in accordance with the desires and needs of the community. (Qodaruddin, 2016). Mosques have a very strategic function in Islamic society, both as places of worship and as media centers for holistic development of the people. This article describes the optimization of the function of the mosque as a center for community empowerment activities and the factors that influence it. (Ridwanullah, 2018).

The mosque's financial sources come from various sources, charity boxes, donors, sadaqah, zakat, infaq and others. The funds obtained are used for internal needs as well as external needs and supporting needs. The internal needs of a mosque are the needs of the mosque itself and the parties directly concerned with the mosque, including costs for stationery and equipment, electricity costs,

facility repairs and so on. (Orsat, 2004).

needs of mosques include the need for outsiders to pay salaries for Friday and Eid preachers, lecturers' salaries, social assistance, costs for commemorating Islamic holidays and so on. As for mosque support costs, namely the costs needed to carry out bulletins, publications, make brochures, etc. (Orsat, 2004). The sources of mosque funds come from charity boxes, donors, infaq, zakat, waqf, shaddaqah and sometimes even from the government. So the potential for mosques is quite large in efforts to develop mosque funds as a step to make the mosque prosperous and an effort to empower the community better. (Abdurrahman, 2004).

The economic development that is currently intensive among the community is related to Islamic economics, one of which is efforts to develop Islamic economics through mosque institutions. The potential contained in mosque funds is an opportunity for circulating mosque cash, managing finances by allocating funds for mosque programs that benefit the congregation. (Azzama, 2019).

After a more in-depth study, there are actually many sharia financial institutions that are developing rapidly, coupled with the intensive development of productive zakat fund programs and mosque financial management which should be able to synergize with the welfare of the people. However, the problem lies in the concept of fund management, the party who has the right to receive financial management reports and maximize the allocation of mosque funds. So up to now, the potential of the mosque's funds has not provided significant output for improving the people's economy (Ahyaruddin, 2017).

The potential for good mosque funding really depends on the management process of mosque financial management. Optimizing mosque financial management must be pursued as optimally and as well as possible so that it can have a real impact on the economic welfare of the people. (Ahyaruddin, 2017).

Financial management is one solution in efforts to achieve mosque prosperity. Mosque

financial management is a step and effort to help the mosque treasurer create a plan that utilizes the potential of the mosque which is managed effectively and efficiently with the aim of providing benefits to the people. Mosque financial management is not only limited to learning how to obtain mosque funds and its capital structure, but you must also learn how to use funds it effectively and efficiently. (AL-Faruq, 2010).

Indirectly, mosque funds are divided into two fund allocations, namely mosque funds in consumptive form and mosque funds in productive form. Mosque funds in consumptive form are mosque funds or cash that are intended as an allocation for the physical needs of the mosque. Meanwhile, mosque funds in productive form are mosque funds or cash that are managed by selling congregational donated rice to the poor. In this case, the mosque's financial turnover will also be better managed. (Andasari, 2016).

Good financial management can influence the programs planned by the mosque itself. For this reason, in managing mosque finances, it should be managed by a mosque treasurer who is trustworthy, honest and responsible and also supported by financial recording using a computer so that it is neater. (Apriyanti, 2018).

As for the fact that there are still many mosque administrators who do not understand the social realities in their mosque environment due to various reasons because the administrators are busy so they do not have time to pay attention to the movement of people's lives, it is necessary to think about it so that whoever becomes the financial manager of the mosque is not from a group that has too busy a schedule. their activities so that their main duties as DKM are neglected. (Gaddafi, 2017).

4. Closing

4.1 Conclusion

Based on research results and discussion about Analysis Effectiveness Management Mosque Finance in Increase Well-being Mega

Rezky Mosque congregation in the Regency Gowa then get the conclusion that mosque management has been managed with Enough Good with source of funds obtained by the Mega Rezky mosque in the Regency Gowa originates from infaq, alms, box charity, sale results collected rice congregation and donors. So that can create well-being congregation.

4.2 Suggestions

The author suggests that training be carried out for the management of the Mega Rezky Mosque, especially the mosque treasurer, regarding professional mosque management. This training aims to increase the knowledge and ability of administrators in preparing mosque financial reports in accordance with applicable accounting principles. In this way, it is hoped that mosque financial management can be carried out more effectively, transparently and accountably.

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