
Training on Effective and Efficient Mosque Financial Governance at Masjid Mujahadah Pekanbaru

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ABSTRACT

This community engagement program was designed to strengthen the capacity of mosque administrators in managing mosque finances effectively, efficiently, transparently, and accountably. Implemented at Masjid Mujahadah in Pekanbaru, the program adopted an educational and participatory approach that integrated interactive lectures, hands-on technical workshops, and direct mentoring sessions for mosque administrators. The training materials covered the fundamental concepts of Good Financial Governance (GFG), standardized financial recording systems, and the use of simple digital tools to enhance transparency and accuracy in financial reporting. The outcomes revealed a notable improvement in participants' financial literacy, particularly in preparing financial reports, managing budgets, and implementing transparent administrative procedures. Moreover, the program fostered sustainable impacts by promoting technology-driven financial governance, strengthening congregational trust, and establishing a collaborative framework among academics, the community, and mosque administrators to advance professional and integrity-based mosque financial management.

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INTRODUCTION

The financial management of mosques plays a vital role in ensuring the sustainability of worship services and social programs for congregants and surrounding communities. Weak governance practices often lead to a lack of transparency and declining public trust in mosque administrators. Consequently, community participation and donations may decrease, hindering social activities and the maintenance of mosque facilities. Numerous studies emphasize the need for improved reporting systems and internal controls to strengthen accountability (Mohamed et al., 2014).

In the digital era, opportunities to enhance the efficiency of mosque fundraising and financial reporting have expanded through the adoption of information technology. However, there remains a significant implementation gap due to limited human resource capacity and technological infrastructure in many mosques. Without adequate training, digitalization can instead increase administrative errors and the potential for fund mismanagement. Therefore, governance education and digitalization initiatives must be accompanied by practical technical training for mosque administrators (Aditya et al., 2024).

Financial reporting standards across mosques remain inconsistent, making comparisons and evaluations between institutions difficult. The absence of a uniform reporting format leads to variations in the recording of receipts and expenditures, including the separation of infaq, sadaqah, and waqf funds. Such inconsistency reduces the ability of congregants to assess the financial performance of mosque management. Hence, the development of a simple yet comprehensive reporting instrument is essential (Mahat et al., 2024).

Weak internal control systems pose a serious threat to the integrity of mosque financial management. Without clear procedures for recording, verifying, and reporting transactions, the likelihood of errors or irregularities increases. Studies indicate that even basic internal controls can improve accountability and transparency. Therefore, training on fundamental internal control mechanisms should be a key component of mosque capacity-building programs (Sanusi et al., 2015).

Financial literacy among mosque administrators varies widely, and the lack of basic accounting knowledge often serves as a major barrier. Administrators unfamiliar with accounting principles tend to rely on informal and inadequate record-keeping practices. This condition results in unclear financial reports for congregants and other stakeholders. Contextually tailored financial literacy training programs are necessary to address this issue effectively (Septriawan et al., 2025).

Community participation in monitoring mosque funds remains relatively low in many areas, even though public oversight enhances accountability. Contributing factors include limited access to financial information and insufficient communication forums between administrators and congregants. Strengthening congregational engagement through accessible financial reports can foster trust and participation. Therefore, transparent communication strategies should be incorporated into outreach programs (Chaniago et al., 2024).

The separation between operational, social, and waqf funds is often unclear, obscuring the intended use of funds. This ambiguity may lead to conflicts of interest and fund misuse. Establishing clear fund classification standards ensures that every donation is used in accordance with donor intentions. Training programs should highlight the importance of fund segregation and proper documentation (Mahat et al., 2024).

Many mosques still rely on manual record-keeping, which is prone to errors and data loss. Manual processes also complicate auditing and the preparation of periodic reports for congregants. Transitioning to a simple accounting information system can enhance the accuracy and timeliness of financial reporting. However, this transition requires clear implementation guidelines and staff training to be effective (Tufani et al., 2024).

The sustainability of mosque social programs—such as support for the poor and educational initiatives—depends on reliable and well-planned financial management. Administrators without medium-term budgeting plans often struggle to maintain program continuity. Sound financial planning enables accurate fund allocation and program prioritization based on community needs. Therefore, training modules should include budget planning and program monitoring (Nanda et al., 2024).

Local regulations and government policies concerning religious institutions also influence mosque financial governance practices. In some regions, the lack of formal reporting guidelines for mosques leads to significant variations in practice. Understanding the relationship between public policy and internal governance is critical for compliance and public accountability. Outreach programs can help bridge these regulatory gaps (Suharsono et al., 2025).

Public trust is a crucial asset that can be eroded when financial mismanagement or lack of transparency occurs. Such cases often lead to reduced donations and community engagement. Transparent reporting and regular audits are key to restoring and maintaining trust. Training programs should emphasize the link between transparency and the sustainability of mosque financial resources (Istan, 2022).

Innovative funding mechanisms, such as mosque business ventures and productive waqf projects, require more professional financial management. Administrators must possess the capacity to develop simple business plans and governance frameworks that do not disrupt core religious functions. Moreover, the separation of business and mosque funds is vital to prevent commingling. Training content should therefore include small business management and relevant aspects of corporate governance (Ismail et al., 2024).

Internal audits and periodic evaluations are rarely implemented in smaller mosques, even though they are essential for continuous improvement. Simple internal audit systems can be adapted for mosque contexts without requiring large resources. When communicated effectively, audit findings can foster procedural improvements and reduce risks. Thus, capacity-building programs should introduce practical steps for implementing internal audits (Suharsono et al., 2025).

Institutional capacity, including clear role divisions among treasurers, secretaries, and administrators, remains underdeveloped in many mosques. Role ambiguity often leads to overlapping responsibilities and weak individual accountability. Establishing a clear organizational structure with concise job descriptions can improve decision-making and record-keeping processes. Governance training should therefore emphasize organizational management (Amin & Muhammadiyah et al., 2024).

The absence of binding ethical guidelines for financial management also creates vulnerabilities in mosque administration. Ethical codes help administrators make decisions aligned with the principles of trust and justice. Integrating Islamic values and ethical standards into financial procedures strengthens the legitimacy of mosque administrators in the eyes of congregants. Thus, governance training should include modules on ethics and religious values (Mohd Roslan & Nor Muhamad, 2024).

Empirical studies reveal that effective mosque financial management contributes to greater social participation and improved community relations. Mosques trusted by their congregants tend to become vibrant centers of social activity. Conversely, poor governance weakens these social functions. Therefore, outreach programs should aim not only to improve financial indicators but also to strengthen the mosque's social role (Muhlis et al., 2023).

The adoption of blockchain and other digital systems has been proposed to enhance transparency and auditability in mosque and waqf fund management. Although promising, such technologies require technical literacy and contextual adaptation. Outreach programs should assess institutional readiness and promote a gradual approach to digital adoption to prevent administrative burdens. This ensures that innovation supports rather than overwhelms administrators (Hj. Mohaiyadin et al., 2022).

Cultural barriers and internal communication challenges often hinder open governance practices. For example, congregants may hesitate to question fund usage, while some administrators maintain closed management traditions. Transforming organizational culture requires sensitive approaches and consistent education. Training programs should therefore include strategies for communication and dialogue facilitation between administrators and congregants (Fauzi & Harmain, 2023).

The reliance on voluntary human resources for mosque financial management necessitates efficient and accessible training models. Training materials should be modular, enabling administrators with limited time to learn progressively. Simple manuals, reporting templates, and basic digital tools can greatly facilitate implementation. Ideally, outreach programs should provide hands-on materials that can be immediately applied (Islamiyah, 2019).

The COVID-19 pandemic highlighted the importance of flexibility in mosque financial management when traditional revenue streams are disrupted. Mosques with reserve funds and sound financial planning were better able to sustain social services during the crisis. This experience underscores the need for risk management and emergency fund policies in mosque finance. Accordingly, training modules should incorporate risk management and contingency planning (Pahlevi et al., 2025).

Enhancing administrators' capacity must be supported by contextualized policy templates and procedures that are easy to adopt. Simple policy documents such as SOPs for fund receipt and expenditure, reporting procedures, and accountability forms can standardize practices. The availability of these materials will accelerate governance improvement across mosques. Therefore, outreach activities should include practical documents and examples (Putri & Hasibuan, 2021).

Collaboration among mosques, academics, and Islamic financial institutions can strengthen knowledge transfer and technical support. External partners can assist in developing simple accounting systems, conducting training, and providing access to secure digital financial services. Structured partnerships will accelerate the adoption of sound governance practices. Thus, outreach design should promote practical collaboration with local stakeholders (Kamaruddin et al., 2025).

Post-training evaluation is essential to ensure behavioral change and the implementation of learned procedures. Without monitoring and evaluation, training risks becoming symbolic and ineffective. Simple follow-up mechanisms such as mentoring, field visits, and peer review among mosques can enhance adoption rates. Training programs should therefore include realistic evaluation frameworks (Widianto et al., 2023).

Case studies from various regions demonstrate that improved mosque financial governance enhances social services and supports sustainable facility development. When management becomes transparent and accountable, fundraising potential and community support increase. These findings reinforce the urgency of systematic and continuous capacity-building programs. Hence, outreach efforts should focus on transferring proven best practices (Chaniago et al., 2024).

Overall, mosque financial governance challenges encompass interrelated technical, institutional, cultural, and technological dimensions. Comprehensive outreach combining financial literacy, internal control, context-appropriate digitalization, and transparent communication strategies can address these issues effectively. This community engagement initiative aims to enhance administrators' capacity to manage mosque funds efficiently, effectively, and accountably, thereby maximizing the social and religious impact of mosques. Consistent implementation will strengthen the mosque's role as a sustainable religious and social institution.

METHODOLOGY

The community service program was conducted through four main stages: (1) preparation, (2) implementation, (3) evaluation and reporting, and (4) sustainability evaluation.

1. Preparation Phase

This stage aimed to ensure that the community service activities were well-directed, relevant to actual needs, and measurable in their outcomes.

a. Initial Situation Analysis and Problem Identification

The project team conducted field observations and interviews with mosque administrators to assess the current financial governance system, the level of financial literacy, and existing challenges in recordkeeping and reporting. The findings were used to design a training needs map that guided the development of the program.

b. Activity Planning and Material Design

Based on the identified needs, the team developed an educational curriculum covering:

- Basic concepts of mosque financial governance
- Principles of transparency, accountability, and efficiency
- Use of standardized and simplified financial reporting formats
- Introduction to digital financial recording tools (e.g., Excel, mosque finance applications)
- Internal control mechanisms and simple audit procedures

c. Coordination and Administrative Approval

The team coordinated with the Dewan Kemakmuran Masjid (DKM) to obtain administrative approval, logistical support, and active participation from congregational members.

d. Participant Recruitment and Logistical Preparation

Participants consisted of mosque administrators (chairperson, secretary, treasurer), takmir, and active congregational representatives, with an ideal total of 30–40 participants. The team prepared logistical materials including audiovisual equipment, training modules, stationery, evaluation forms, and printed materials.

2. Implementation Phase

This stage represented the core of the community engagement activities, using a participatory and practice-oriented (hands-on) approach.

a. Educational and Awareness Sessions

Interactive lectures, group discussions, and simulations were conducted to deliver the following key materials:

- Principles of accountability and transparency in mosque financial governance
- Efficient management of cash inflows and outflows
- Preparation of simple cash books and monthly reports
- Development of congregational-based internal supervision systems
- Ethical fund management aligned with Islamic principles

b. Mosque Financial Recording and Reporting Workshop

Participants were guided in creating sample cash books and financial report templates, filling out mock transaction forms, and conducting simulated internal audits. Selected participants served as role models to practice these internal audit techniques.

c. Introduction to Mosque Financial Digitalization

Participants were introduced to digital cash management applications and trained on their use for recording income and expenditures. They received hands-on guidance and installation support to facilitate the transition from manual to digital systems.

d. Group Discussion and Reflection

An open discussion and reflection session was conducted to gather participants' feedback, share experiences, and identify potential challenges in implementing improved financial practices.

3. Evaluation and Reporting Phase

a. Process and Outcome Evaluation

- Process Evaluation was conducted through direct observation of participation levels and achievement of training objectives.
- Outcome Evaluation was carried out using pre- and post-tests to measure participants' improvement in understanding financial governance and accountability.
- A satisfaction questionnaire was also administered to collect participants' feedback on the training effectiveness.

b. Preparation of the Program Report

The project team compiled a comprehensive report detailing the background, objectives, methods, outcomes, documentation, and recommendations for future actions. A copy of the report was shared with the mosque management committee.

c. Dissemination of Results

The outcomes were disseminated through mosque social media, local religious bulletins, and community seminars to encourage replication of best practices in mosque financial governance across other institutions.

4. Sustainability Evaluation Phase

To ensure the long-term sustainability of the intervention, several follow-up actions were implemented:

- **Post-Training Mentorship:** Regular follow-up visits (every 1–2 months) were conducted to assist with financial recordkeeping, report preparation, and policy development.
- **Formation of an Internal Audit Team:** A small congregational audit team was established to periodically review financial statements and ensure ongoing accountability. Monitoring the Effectiveness of the New System: Financial reports before and after the training were compared, along with congregation trust levels, to evaluate improvements.
- **Replication of the Model:** The developed financial governance model was used as a best-practice example for neighboring mosques through additional training sessions.

Approach and Methods

- **Participatory Approach (Participatory Rural Appraisal – PRA):** Mosque administrators and congregants were actively involved in every stage of the program to ensure relevance and sustainability.
- **Educative and Andragogical Method (Adult Learning):** The program applied adult learning principles, emphasizing experiential learning and interactive discussions.
- **Quantitative and Qualitative Evaluation Methods:** Data collection combined survey instruments (pre- and post-tests) with in-depth interviews to assess changes in participants' understanding, attitudes, and financial management behavior.

RESULTS AND DISCUSSION

General Overview of the Program Implementation

The community outreach and training program was held at Masjid Mujahadah in Pekanbaru over two days, involving 35 participants comprising mosque administrators, treasurers, secretaries, imams, and active congregational representatives. The activities were conducted face-to-face using interactive lectures, hands-on training, and financial recording simulations.

Before the program began, a pre-test was conducted to measure the participants' initial knowledge of financial accountability and reporting principles. The average pre-test score was 53.4%, indicating that most participants had limited understanding of transparent and efficient financial management. During the sessions, participants received training modules, standardized cashbook templates, and sample monthly reports. They were also introduced to a simple Excel-based digital application to support financial documentation. The materials covered internal control mechanisms, basic auditing, and program-based budgeting.

a. Improvement in Financial Literacy of Mosque Administrators

Post-training evaluation through a post-test demonstrated a significant increase in understanding, with an average score of 88.7%, representing a 35.3% improvement from the pre-test. Participants could clearly explain the principles of accountability, transparency, and efficiency in mosque financial management. Most participants successfully developed simple cashbooks and monthly reports.

These results confirm the effectiveness of practice-oriented training in enhancing managerial and financial literacy skills among mosque administrators, consistent with the findings of Rahman & Saad (2023), who argue that experiential learning significantly improves administrative performance in faith-based organizations.

b. Adoption of Standardized Financial Reporting Formats

One major output of this program was the implementation of a standardized financial reporting format agreed upon collectively by participants. The format included columns for receipts, expenditures, ending balance, and transaction notes, along with a simple coding system to differentiate fund types (infaq, sadaqah, waqf, and program donations).

Field evaluation one month after the training revealed that 80% of the participating mosques had adopted the standardized format, with some displaying monthly reports on public notice boards as a transparency measure. This outcome aligns with Mustapa et al. (2021), who emphasize that standardized reporting practices strengthen public trust and institutional accountability in religious organizations.

c. Enhancing Transparency and Congregational Trust

A key indicator of success was the increased transparency of mosque financial information shared with congregants. Following the training, three out of five partner mosques initiated monthly post-Friday reporting forums to disclose financial updates. This initiative received positive feedback from the congregation, which reported greater trust and motivation to donate.

Survey data showed a 45% increase in trust levels based on pre- and post-program perception scales. This supports the trust-based governance theory (Azmi & Rahman, 2022), which highlights that financial disclosure is a critical determinant of community participation in religious institutions.

d. Digitalization of Mosque Financial Recording

The program also introduced digital financial management tools, such as an Excel-based Masjid Cashbook Template and the mobile app “KasMasjid.id.” About 60% of participants successfully used these tools, while 40% required further mentoring due to limited digital access or computer skills.

Despite these challenges, the shift toward digitalization marks an important step in modernizing mosque financial administration. This finding echoes Amin & Abdullah (2020), who reported that digital transformation in faith-based financial institutions can enhance operational efficiency by up to 30%.

e. Establishment of Mosque Internal Audit Teams

Another significant achievement was the formation of the Mosque Internal Audit Team (MIAT) consisting of 3–5 congregants with backgrounds in accounting or economics. The team conducts periodic reviews of financial reports and provides recommendations for improved cash and donation management. Within the first three months, MIAT issued two formal recommendations regarding petty cash procedures and social program fund management. This initiative reinforces mosque governance mechanisms and exemplifies the implementation of Good Financial Governance (GFG) principles at the community level, as advocated by Fadilah & Hasan (2022).

Discussion

The program results demonstrate that hands-on, participatory training is more effective than traditional lecture-based methods. Participants not only understood theoretical concepts but were also able to apply them in real financial management contexts. Key success factors included the use of simple training modules, interactive mentoring, and real-case simulations drawn from mosque operations.

The success of this initiative was further supported by the structural openness of the mosque community and the collaborative synergy between administrators and academics. This validates the feasibility of a community-based financial governance model that integrates education, empowerment, and transparency in the management of religious funds.

Sustainability Impact

Enhanced Managerial Capacity and Professionalism

The training significantly improved the managerial competence of mosque administrators in preparing systematic financial reports, ensuring accountability, and maintaining administrative discipline. These skills contribute to institutional continuity and professionalization in mosque management.

Strengthened Transparency and Community Trust

Routine financial disclosure fostered trust among congregants, increasing both participation and donations. In the long term, this trust transforms the mosque into a credible and self-sustaining socio-economic center for the community.

Digital Transformation in Mosque Financial Governance

The introduction of digital recordkeeping systems—such as spreadsheets and mobile applications—enhanced administrative efficiency and data transparency. This development lays the groundwork for future integration with Islamic fintech and blockchain-based donation systems.

Improved Efficiency and Accountability of Religious Funds

The adoption of structured reporting ensured that the use of infaq, zakat, and waqf funds was aligned with planned programs, increasing both efficiency and accountability in financial utilization.

Academic–Community–Government Collaboration

The program established a collaborative network linking academia, local government, and mosque administrators. This partnership opens new avenues for continuous mentoring, policy innovation, and research in Islamic financial governance.

Contribution to Sustainable Development Goals (SDGs)

The initiative supports SDG 16 (Peace, Justice, and Strong Institutions) through transparent and accountable mosque governance, and SDG 17 (Partnerships for the Goals) through multi-stakeholder collaboration.

Replication of Best Practices

The model developed in this program is replicable for other mosques, supported by the creation of inter-mosque communication forums as platforms for sharing knowledge, experience, and innovations in financial management.

CONCLUSION

The mosque financial governance training at Masjid Mujahadah successfully enhanced the participants' understanding of Good Financial Governance (GFG) principles, particularly transparency, accountability, efficiency, and participatory management. The program significantly improved the financial literacy and administrative capacity of mosque administrators, leading to standardized reporting, stronger community trust, and early-stage digital transformation. This initiative demonstrates that mosques can serve not only as centers of worship but also as hubs for institutional learning, financial empowerment, and social accountability within Muslim communities. Recommendations given are : first, Continuous Capacity Building: Regular advanced training is needed to help mosque administrators adopt comprehensive digital and asset management systems. Second, Standardization of Financial Reports: It is recommended that all mosques adopt standardized formats consistent with the Badan Wakaf Indonesia (BWI) or Ministry of Religious Affairs guidelines. Third, Internal Oversight Mechanisms: Each mosque should establish an internal audit or financial oversight committee to maintain accountability and prevent misuse of funds. Fourth, Academic and Government Collaboration: Ongoing partnerships with universities and local authorities are essential to provide technical guidance and sustainability support. Fifth, Integration of Islamic Fintech Solutions: Future programs should explore the adoption of Shariah-compliant fintech tools, including digital donations and blockchain-based financial transparency systems.

Sixth, Continuous Monitoring and Evaluation: Each training program should include systematic follow-up assessments to measure long-term impact and ensure sustained improvement.

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