

## Transformation of Mosque Management Through Islamic Social Enterprise Concept

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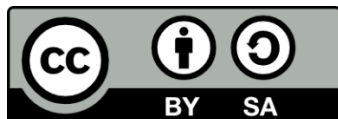
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### Abstract

Mosque management tends to be traditional and still relies on donations from congregations to finance mosque activities. So far, studies related to the transformation of mosque management tend to discuss information system management and mosque finances. This paper aims to complete the shortcomings of the existing studies by offering the transformation of mosque management through the concept of Islamic Social Enterprise. This study uses a literature study approach from various journal articles, books, and online news related to mosque management, Islamic Social Enterprise, and mosque business units. This study is a conceptual text to formulate the transformation of mosque management toward the concept of Islamic Social Enterprise. The findings of this study indicate three main points. First, there is an urgency to transform the mosque. Second, the relevance of Islamic Social Enterprise characteristics with mosques in the form of mosque business units. Third, from the examples of several mosques, it is found that there are indications that the mosque business unit has a contribution to the mosque's income and the economic welfare of the community. This paper contributes to strengthening efforts to improve the performance and usefulness of mosques as non-profit organizations.

**Keywords:** Islamic Social Enterprise, Mosque Management, Transformation

## INTRODUCTION

The transformation of mosque management is a step that needs to be taken in order to provide wider benefits to the community and also be more financially independent. So far, mosque management tends to be traditional and still relies on donations from the congregation to finance mosque activities. In terms of financial management, for example, a study shows that some mosques do not have a budget plan and some even do not have financial records, let alone financial reports (Fahmi, 2018b). Likewise, from the program side, it was found that some mosques did not have program planning, task division, and reporting (Hentika & Wahyudiono, 2018; Karamoy, 2019). Another thing that stands out and has become common knowledge is that the mosque's main income is from congregational donations, especially from Friday infaq (Adnan, 2016; Ariffin et al., 2019; Fahmi, 2018b; Razak et al., 2014). Traditional and poorly organized mosque management can affect mosque performance (Hamid et al., 2013) so that transformation is needed to improve mosque performance.

So far, studies related to the transformation of mosque management tend to discuss in terms of information system management and mosque finances. The transformation of mosque management needs to be applied in terms of input, process, output, and also outcome. Studies on mosque information system management tend to see technology as the main tool in driving the transformation of mosque management (Arwani et al., 2018; Marlinda et al., 2019; Nursari & Linuwih, 2021), including financial management (Fachruddin et al., 2020; Utama & Basamalah, 2019). The trend for the transformation of mosque financial management is seen from the collection of mosque funds using modern technological instruments (Husna, 2020; Mardiyono et al., 2021; Wisandiko & Indarwati, 2020) and the use of mosque funds for productive activities such as community economic empowerment. Nindyaningtyas et al., 2018; Utama et al., 2018; Wulandari, 2018). From the trend of existing studies, it appears that the transformation of mosque management is still partial in terms of input (fundraising), process (use of information technology), output and outcome (community economic empowerment). Concerns about the concept of a more holistic and comprehensive transformation to produce wider and sustainable benefits have not been widely discussed.

This paper tries to complete the shortcomings of the existing studies by offering the transformation of mosque management through the concept of Islamic Social Enterprise. Islamic Social Enterprise is a sustainable nonprofit organization management concept to generate longterm contributions to the Ummah (Nurul Aini et al., 2016). As a nonprofit organization that collects funds from infaq, alms, zakat, and waqf, mosques are entities that are very close to the characteristics of Islamic Social Enterprise. In particular, the concept of Islamic Social Enterprise is expected to be able to answer the problem of mosque management transformation which tends to be partial by offering a holistic and sustainable management process, starting from input, process, output, to outcome. The use of the Islamic Social Enterprise concept as a step to transform mosque management provides a solution for mosques that still rely on donations and provides a new way of endeavor so that mosques can provide a multiplier effect to the community (Hati & Idris, 2014).

This paper is based on the argument that mosques as nonprofit organizations have potential resources to be more financially independent and generate wider benefits by transforming mosque management through the concept of Islamic Social Enterprise. The concept of Islamic Social Enterprise offers a solution to solving people's problems with a social entrepreneurship approach that focuses on the balance of material and spiritual outcomes (Mohiuddin, 2017). Mosques receive donations from the public which are still predominantly used for operational and physical construction/maintenance (Adnan, 2016; Fahmi, 2018b) so that the longterm impact resulting from mosque activities is still limited to the spiritual aspect. Although now many mosques have begun to pay attention to aspects of material welfare through the use of philanthropic funds for community economic empowerment, in terms of the sustainability of funding sources and programs, it has not received much attention. With the concept of Islamic Social Enterprise, mosques can generate additional income from commercial activities to support the achievement of material and spiritual welfare of the surrounding community. Therefore, transforming mosque management with the concept of Islamic Social Enterprise is an effort to involve material and spiritual benefits in the long term in a sustainable manner.

## **LITERATURE REVIEW**

### **MOSQUE MANAGEMENT**

The mosque as a religious entity that has a central and sacred role for Muslims is not only a place of worship, but has various functional dimensions that need to be managed professionally. Therefore, the concept of mosque management emerged as the basis for managing various mosque functions that include vertical and horizontal dimensions (Muhammad, 1996; Onderwater, 2010). There are several opinions regarding the definition of mosque management. According to Suherman (2012) activities that include elements and functions in the place of carrying out all activities that contain God's obedience through worship in the broadest sense. Meanwhile, according to Yani (2009) mosque management can also be interpreted as a process and effort to achieve the prosperity of the ideal mosque, carried out by a leader together with his staff and congregation through various activities. As for earlier, Ayub (1996) referred to mosque management as idara or efforts made to realize the functions of the mosque as it should be.

From the various definitions above, it can be concluded that mosque management is a structured, organized, and directed effort to prosper the mosque with all its functions. From the financial management aspect, for example, some found that management inconsistency causes indiscipline in financial reports (Ariffin et al., 2019; Shaharuddin & Sulaiman, 2015; Sugiharto et al., 2019), weak internal controls (Adil et al., 2013), low transparency (Muchlis et al., 2019), and minimal budget control (Shaharuddin & Sulaiman, 2015). The knowledge of the administrators about financial management also affects how the mosque's financial management is (Iskandar & Budyastuti, 2018). On the other hand, conducive mosque management results in adequate financial accountability mechanisms (Islamiyah, 2019; Kismawadi et al., 2018).

Apart from financial management, there are several other aspects that affect the prosperity of the mosque. From the managerial and governance aspects, studies show that conducive mosque governance affects the satisfaction level of the worshipers (Adha et al., 2015). Mosque management boards that have a strong strategic orientation, have an entrepreneurial orientation (innovative power, dare to take risks, and be proactive), and apply Islamic leadership principles also affect the prosperity of mosques (Hamid et al., 2013; Alade et al., 2016; Khabibah et al., 2021). In addition to human resources, mosques also have other resources such as buildings and finances. These resources can affect the prosperity of the mosque if there is a conducive mosque management process (Khabibah et al., 2021). Tendency Existing studies show that mosque management has a central position in determining whether a mosque is prosperous or not.

## **TRANSFORMATION OF MOSQUE MANAGEMENT**

Transformation can simply be interpreted as change. In the Big Indonesian Dictionary, transformation is a change of appearance in terms of form, nature, function, and so on (Kemendikbud, 2022). Meanwhile, according to the Cambridge dictionary, transformation means the process of changing character or overall appearance by an entity in order to improve quality (Cambridge Dictionary, 2022). The context of change in the transformation here can take place in a relatively short period of time, but can also take place in the long term. Gallego & Calderón Hernández (2021) distinguish between change and transformation. Change activities only last in the short term, while the long-term transformation. Transformation is also a continuous process, while change sometimes takes the form of small episodes (Gallego & Calderón Hernández, 2021). A slightly different opinion is expressed by Kwiecinski (2018) which states that transformation is an evolution (longterm change) or revolution (shortterm change) from the old paradigm that is still being used towards a new paradigm that is more accommodating to contemporary reality which was previously not allowed. Considered, taken into account, or not contained in the old paradigm perspective. Regardless of the duration of the process, transformation indicates a radical change process and not just piecemeal.

Transformation is common in the business world, but not uncommon in nonprofit organizations. The study of transformation in the management of nonprofit organizations has two trends, namely changes in organizational models and changes in service media. Studies on the transformation of organizational models discuss how nonprofit organizations have changed from a traditional model to a social enterprise model. The main idea is that nonprofit organizations need to leave their dependence on donations as a source of funding and transform into social enterprises to ensure the sustainability of their social mission (Chang, 2020; Chang et al., 2021; Hsu & Yen, 2019; Ko & Liu, 2021; Wang et al. al., 2016). Another study trend is how services run by nonprofit organizations undergo digital transformation. This transformation is taking place to maintain the quality of service of a seamless organization in the midst of the digitalization era (Kulkova & Sabirova, 2022; Nahrkhalaji et al., 2019; Smith, 2017; Vogelsang et

al., 2021). The transformation occurs as a response to the conditions faced by a nonprofit organization, including the mosque institution. Therefore, mosques also need to adapt to the existing conditions by carrying out transformations.

From the various studies on the transformation of mosques, there are not many studies that discuss the transformation of mosque management because some studies discuss the architectural side. Existing studies show that the transformation of mosque management tends to lead to the transformation of the function of the mosque from focusing only on ritual worship activities to a function of empowering the people. The COVID19 pandemic has accelerated this transformation. In carrying out the transformation of mosque management, the competence factor of the management and also the location of the mosque affects the success of the transformation process (Hamid et al., 2019). Zulfa's study (2015) shows that the process of transforming mosques towards gradually successful community empowerment can create positive socioreligious changes. This is also in line with the Aziza study (2019) which shows a change in the focus of mosque management to develop economic activities that will have an impact on social, economic, and cultural life. The COVID19 pandemic has also driven the transformation of mosque financial management. On the fundraising side, there is an innovation of a donation scheme with Financial Technology that is driven by social restrictions (Wisandiko & Indarwati, 2020). In terms of the use of mosque funds, which were originally mostly used for operational and physical mosques, have now been transformed as economic buffers for pilgrims affected by the pandemic (Alwi, 2020; Bara & Pradesyah, 2021). The trend of existing studies shows that the transformation of mosque management leads to the expansion of the function of the mosque as a center for empowerment.

## **ISLAMIC SOCIAL ENTERPRISE**

The concept of Islamic Social Enterprise is a new concept which is an extension of the concept of Social Enterprise. Islamic Social Enterprise is also often referred to as Islamic Social Business. The definition of Islamic Social Enterprise also varies depending on the form and purpose of the organization and the source of funding (Nurul Aini et al., 2016). Hati & Idris (2014) were the first to propose the definition of Islamic Social Enterprise as a non-profit organization that collects Islamic philanthropic funds - such as zakat, infaq, alms, and waqf - and meets the criteria of Social Enterprise. The criteria in question are adopting an entrepreneurial approach, being directly involved in the business to increase income, keeping the main objective of achieving its social mission, and creating an even greater multiplier effect with limited profit sharing for capital owners. Muhammad, et al. (Nurul Aini et al., 2016) added that the business activities carried out by the Islamic Social Enterprise aim to maintain the sustainability of the benefits received by the underprivileged while maintaining Islamic values. A non-profit organization that receives Islamic social funds but does not carry out business activities cannot be called an Islamic Social Enterprise. Islamic Social Enterprise is actually not just a non-profit organization. It can take the form of any Islamic entity that receives funding from Islamic philanthropic funds and distributes it to carry out business activities with social goals (Muhamed et al., 2018) and comply with sharia principles (Kamaruddin & Auzair, 2019; Mohiuddin, 2017).

From these definitions, it can be concluded that an entity can be said to be an Islamic Social Enterprise if it has the following characteristics: 1) based on sharia principles; 2) based on sharia maqashid; 3) supported by funding from zakat, in-dak, alms, waqf, and other Islamic social funds; 4) Run mostly by Muslims; 5) generate other income from business activities (Muhamed et al., 2018). From these characteristics, it appears that there is an intersection between the mosque and the Islamic Social Enterprise.

The mosque has similar characteristics to the concept of Islamic Social Enterprise. The mosque is a non-profit organization that collects zakat, infaq, alms, and waqf funds, but many have not used it for business activities. Existing studies related to Islamic Social Enterprise show a tendency to discuss three major topics, namely conceptual, financial, and organizational. At the conceptual level, Islamic Social Enterprise is identified as part of the third sector of the Islamic economy as a transformation from traditional Islamic organizations, but has undergone a transformation by entering the business world where the profits generated are reinvested for the benefit of the people (Kamaruddin & Auzair, 2019; Muhamed et al., 2018). Not only in the form of non-profit organizations, Islamic Social Enterprises can also take the form of public and private organizations (Kamaruddin & Auzair, 2018). The concept owned by the Islamic Social Enterprise is believed to be able to overcome the problem of dependence of non-profit organizations on donations and maintain the sustainability of the organization's social mission (Mohiuddin, 2017). ISE is also seen as able to provide career alternatives for Muslim entrepreneurs because it has great potential in the economy (Chowdhury et al., 2021).

This great potential comes from the large amount of Islamic philanthropic funds. For this reason, good financial management is needed so that this potential is utilized optimally (Ramli et al., 2016). Accountability is an important issue in ISE's financial management. ISE financial accountability includes accountability for whom (for whom), for what (for what), and processes (on how) which lead to accountability to Allah (Kamaruddin & Auzair, 2020). ISE accountability is influenced by financial management practices, Islamic work ethic, and also financial governance (Kamaruddin et al., 2021).

In addition to financial governance, organizational governance in general is also an important part of ISE management. Public support for Islamic Social Enterprise will be more influenced by the credibility and branding of the organization (Hati & Idris, 2019). The same thing has also been found in the study of Hati & Idris (2014) that a good advertising campaign will have an impact on support for ISE. To gain wider community support, ISE should have good organizational governance. A more detailed discussion of ISE organizational governance is found in the study of Nurul Aini et al. (2016). The trend of the study shows that attention to the potential of mosques as Islamic Social Enterprises has not emerged.

## **RESEARCH METHODS**

This research is a literature study based on journal articles, books, and online news. Journal articles are used because they contain various studies on the concept of Islamic Social

Enterprise and mosque management practices in various parts of Indonesia. The book is useful to see theories related to mosque management that are not often found in journal articles. Meanwhile, online news articles are used as a source of information for mosques that already have a mosque business unit as the main feature of the Islamic Social Enterprise. The business unit in question is a business established and managed by a mosque from sources of zakat, infaq, alms, and waqf funds. The mosque business unit is the main characteristic of mosques that have pursued the concept of Islamic Social Enterprise. The main characteristic of the Islamic Social Enterprise itself is to run business activities that are managed from zakat funds, infaq, alms, and grants (Muhamed et al., 2018). The mosque business unit is a concrete representation of mosque management which tries to use the concept of Islamic Social Enterprise. Therefore, the main focus of this research is laying the conceptual foundations of the mosque as an Islamic Social Enterprise.

This study uses a conceptual qualitative approach. A conceptual approach is used to formulate a proposed concept of mosque management transformation as an Islamic Social Enterprise. The proposed concept of mosque transformation is obtained from various literature searches on mosques that have tried to apply the concept of Islamic Social Enterprise through the business units that are run which are elaborated with relevant textual concepts. Thus, this study is a conceptual synthesis between the concept of Islamic Social Enterprise and mosque management that has been practiced by the community, thus giving rise to the concept of mosque transformation as an Islamic Social Enterprise.

The concept of Islamic Social Enterprise was obtained from scientific journal searches from the Scopus and Google Scholar databases. From this search, the main characteristics of Islamic Social Enterprise were obtained, namely 1) based on sharia principles; 2) based on maqashid sharia; 3) supported by funding from zakat, infaq, waqf, and other Islamic social funds; 4) Run mostly by Muslims; 5) generate other income from business activities (Muhamed et al., 2018). This concept is then synthesized with the management of the existing mosque. The concept of mosque management is widely obtained from several books in Indonesian and also scientific journals. The concept of mosque management in the search is not found in many English articles, so the context of mosque management speaks more in the Indonesian context.

To validate that the concept of Islamic Social Enterprise is relevant for mosques, this study explores journal articles and online news related to the practice of mosque business units. Online news and scientific journal articles were chosen to get a concrete picture of which mosques in Indonesia already have a business unit, what type of business they run, and how they run the business unit. Search for online news sources and journal articles is not limited by year. Online sources from blogs and these are not included as data sources.

Digital traces and online documentation of mosque activities that have business units are almost entirely indexed by Google. The selected online news came from the Google search engine with the keywords "Mosque Business Unit", "Masjid Business Entity", "Mosque Business", and "Masjid Business Charity". The scientific articles are taken from the Google Scholar database with the same word search as online news. News and articles that appear are then read

one by one up to the tenth page of a Google search. The sorting of news and articles is done by ensuring that the news and article content includes mosques that have business units. For this reason, searches on Google Scholar are sorted according to the articles that are most relevant to the keywords. Not all of the contents related to mosques that have economic empowerment programs were chosen because they have a different context with the focus of the study.

From various existing literature searches, three main discussions were obtained in this study. The first part focuses on how mosque management needs to be transformed into a more independent transformation and not only rely on community donations to cover operational needs. The second part is the core of this study which describes how Islamic Social Enterprise is a relevant concept to be used as a pillar of transformation of mosque management. While the third part is the best practice of applying the concept of Islamic Social Enterprise by several examples of mosques. In simple terms, this study provides a conceptual overview of the existing literature on the transformation of mosques as Islamic Social Enforcement.

## **RESULTS AND DISCUSSION**

### **THE URGENCY OF MOSQUE TRANSFORMATION**

Mosques have a big role for the Muslim community. Mosques not only function as places of ritual worship, but also have social, educational, economic, cultural, and even political functions (Muhammad, 1996; Onderwater, 2010). The mosque is a common place to provide social assistance, religious consultation, economics, and other issues (Shihab, 1996a). The mosque is also a place of refuge for the poor and travelers. When they need help, the mosque is the solution. Even the mosque is also a place to depend on the hungry and the needy (Muhammad, 1996). Because of the large role of mosques for the community, good mosque management is needed to be able to carry out these roles.

Good mosque management can be seen at least from the ability of mosque managers to plan, organize, direct, and control (Griffin, 2011; Robbins & Coulter, 2012). Not all mosque managers have the ability to manage mosque resources, whether human, financial, or physical through the four activities mentioned above. For example, from the financial side of the mosque, where there are still many mosques that accumulate infaq balances from the congregation and are dominant for the physical affairs of the mosque (Adnan, 2016; Fahmi, 2018b). Good financial management is also determined by the quality and competence of human resources (Isviandari et al., 2018). This human resource factor is also one of the weak points of mosque management and this has become an open secret. Likewise, the physical assets of the mosque in the form of land and buildings. Not a few mosques are spacious but not used for more productive things. Mosque management is a good dominant factor determining the success of mosques in carrying out productive programs (Nuriyanto, 2018). The tendency of mosque administrators who have not fully implemented mosque management has an impact on the mosque's role not running optimally.



The failure of organizational roles and functions is one sign of the need for transformation. Transformation is needed by an organization if the manager realizes that the organization needs to change to remain able to carry out its functions (Rothwell et al., 2015). The role of the mosque as a place to rely on for the poor, travelers, and also the hungry began to appear in the activities of several mosques. For example, at the Jami Kajen Mosque in Pati, which routinely provides compensation for the poor and needy (Siswayanti, 2018). Programs to help the poor in the form of productive assistance packaged in economic empowerment have also begun to emerge (Fahmi, 2018a). There are also several mosques that provide lodging facilities for travelers, such as the Nur Al-Iman Mosque, Musi Rawas Regency (Hanif et al., 2021), Al-Falah Mosque Sragen (Bambang, 2021; Ramadan, 2020), Al-Gazali Mosque Gorontalo (Qadri, 2021), Sukoharjo Grand Mosque (Suryono, 2017), and of course the Jogokariyan Mosque (Ilham, 2021; Nurfatmawati, 2020). From some of these examples, it appears that there have been efforts from mosque administrators to transform mosque management as an effort to restore the function of the mosque through various solutive activities.

The function of the mosque that has not been running can also be caused by the administrators who are not fully aware of the function of the mosque. Some mosque administrators consider that the mosque is only a place of ritual worship and also Islamic studies (Karim, 2020) and is not sensitive to the affairs of the people (Dalmeri, 2014). Such an assumption results in mosques that do not have a clear purpose because the important thing is that there are congregational prayers, there are recitations, and reading the Koran. Another impact is that the mosque does not have a measure of success. In the end, mosque activities are carried out only as routines without any motivation to make changes for the better. Mosque funds that settle in dozens, tens, and even hundreds of millions eventually become an unavoidable reward as Adnan (2016) finds. A mosque that does not yet have an organizational goal is a signal that the mosque needs to make a transformation. Therefore, setting goals that are Specific, Measurable, Achievable, Relevant, and Time-Bound (SMART) is part of the transformation of mosque management.

## **MOSQUE AS ISLAMIC SOCIAL ENTERPRISE**

Management transformation is certainly not only in terms of process and activity outputs, but also inputs, especially in terms of funding. This needs to be done to ensure the continuity and sustainability of the process, output, and outcome of mosque activities. According to Resource dependence theory, non-profit organizations continue to seek other sources when funding support from the government and the private sector decreases, which occurs due to increasingly fierce competition between non-profit organizations. One of the potential sources of funding is commercial sources by becoming a social enterprise. By becoming a social enterprise, non-profit organizations are expected to become more independent to cover their operational costs (Gordon, 2015; Teasdale, 2012). The mosque is one of the entities that are also facing this "competition". Not surprisingly, many mosques are competing to attract the attention of benefactors in various ways. There are those who use proposals, posters, videos, social

media, others who only use word of mouth, and some even use the "rough" method by begging on the side of the road when there is a moment of mosque construction (Rifa'i & Fakhruroji, 2005). There are also many other non-mosque philanthropic institutions also using various methods to raise funds. Suddenly this creates "competition" between non-profit institutions to compete for donations from benefactors. Based on the resource dependence theory, mosques can take advantage of the resources (inputs) they have to produce productive alternative funding outside of charity funds.

The main source of funding for mosques is from infaq or congregational donations (Akhmad et al., 2020; Fahmi, 2018b; Hussin et al., 2014). Referring to resource dependence theory, mosques also face "competition" from other mosques and even other philanthropic entities to get donations. If mosques always depend on regular donations from congregations as well as government assistance, most of the mosque's funds will only be used to cover routine operational costs (Ashar, 2020; Ismatullah & Kartini, 2018; Rini, 2019). As for development programs, both physical and non-physical, some mosques will submit new proposals to the *aghniya'* around the mosque or companies. In fact, not a few beg on the roadside which actually demeans the dignity of Muslims and causes more harm (Wardi, 2012). Opening alternative revenue streams is one of the steps for transforming mosques to be able to completely eliminate dependence on congregational donations.

The mosque's dependence on infaq can be reduced by having its own business unit. Profits from the results of the mosque business unit can be used to support the achievement of organizational goals and strengthen the financial foundation of the mosque. With the existence of sources of income other than infaq of the congregation, mosques can gradually become independent in covering operational costs (Ridwanullah & Herdiana, 2018). That way, infaq can be used fully to run service development programs for pilgrims. For example, the Haji Masaret Mosque in Medan which is able to cover operational costs as well as other development activities with its various business units (Arif, 2018). Basically, infaq donated to mosques is general for the prosperity of the mosque. The mosque business unit is one of the media for developing mosques whose profits return to the mosque as well.

Mosques that use part of congregational donations to establish mosque business units basically adopt the concept of Islamic Social Enterprise. A prominent characteristic of the Islamic Social Enterprise is a non-profit organization that receives funding from infaq, zakat, alms, and other Islamic philanthropic funds and then utilizes some of these funds for business activities (Muhamed et al., 2018). For example, the Jogokariyan Mosque which has a mosque business unit in the form of a hotel. The construction of this hotel came from donations from pilgrims for six years with a monthly turnover of 15 million (Taufiq & Purnomo, 2018). Then there is the Cheng Hoo Mosque in Surabaya that received donations from pilgrims to establish several business units, such as halls, supermarkets, bakeries, to cattle farms (Marjayanti, 2021). Thus, the mosque business unit is part of the characteristics of the Islamic Social Enterprise which has been implemented by several mosques.

Funding for mosque business units can come from various sources of Islamic philanthropic funds, including infaq, alms, grants, and waqf. Zakat does not enter because the allocation is already clear only for eight asnaf. Each of these funding sources has its own characteristics which have implications for its allocation. Waqf is a unique contract that can be used by mosques as business capital. In this case, the mosque can act as nazhir waqf. If the waqf is in the form of immovable assets - such as land and buildings - then it can be managed for productive business and the profits are returned for the benefit of the people (Ridwan, 20).

Broader benefits can be obtained because the profits from the mosque business unit are used for the benefit of serving the people, not for capital owners like businesses in general. The income of the mosque business unit after deducting expenses generates a profit. This profit is then distributed for various interests of the people and some of it can also be used for the development of business units. Specifically for funding sources originating from waqf, profits from businesses managed by mosques as nazhir waqf are divided into at least three parts, 10% for nazhir operations, 20% for cash waqf capital, and 70% for beneficiaries or other community service programs (Fauziah, 2011). 2021; Fauziah & Kassim, 2022). In the long term, the mosque business unit can generate profits that can cover the operational costs of the mosque while providing additional wider benefits for the community.

In addition to carrying out business activities from the management of donation funds, another characteristic of Islamic Social Enterprise is that it has a falah goal (welfare in the hereafter) that adheres to sharia goals (maqashid shari'ah) (Muhammed et al., 2018). Judging from its functions, the mosque also has a goal to lead the congregation to the welfare of the world and the hereafter through activities based on maqashid shari'ah. World welfare can be seen from the function of mosques, among others, as a place to provide compensation, empower the poor, formal education, and also a health clinic. Meanwhile, afterlife welfare activities are obtained from various ritual worship activities, such as congregational prayers, Islamic studies, tadarrus quran, and other activities (Muhammad, 1996; Sapri et al., 2014; Shihab, 1996b). Thus, the purpose of the mosque is very relevant to the characteristics of the objectives of the Islamic Social Enterprise.

In addition to having a falah goal, the Islamic Social Enterprise must meet sharia compliance (sharia compliance). As an Islamic entity, mosques also have an obligation to comply with sharia compliance in running their business units. Some of the basic sharia compliances that need to be complied with include the prohibition of conducting transactions containing usury or interest, gambling, speculation, gharar, and also harming others (Sabian & Ismail, 2021). For example, a mosque business unit may not be in the form of an interest-based loan if it has a financial institution business unit. If it is in the form of agricultural land, then agricultural products may not be sold under a bondage system because they contain gharar. Compliance with sharia principles is an inherent character of the mosque as an Islamic entity.

Islamic Social Enterprise also has a distinctive characteristic, which is managed mostly by Muslims. The mosque manager is also confirmed to be entirely Muslim. However, in running

its business unit, it is possible for mosques to also involve non-Muslims because of the nature of muamalah interactions. In addition, to strengthen business units, mosques may require expert assistance in a particular field where the mastering expert is a non-Muslim. It is undeniable that the Indonesian economy is dominated by Chinese descendants, which can be seen from the 50 richest people in Indonesia (Forbes, 2021). There is no problem partnering with non-Muslims in the economic field because the Prophet SAW also did it (Rahayu & Ginting, 2019). Most of the mosque business unit managers are Muslims, as is the characteristic of Islamic Social Enterprise.

From the similarity of these characteristics, it can be said that the mosque institution can become an Islamic Social Enterprise entity. The concept of Islamic Social Enterprise can be used as the basis for the transformation of mosque management. The number of mosques in Indonesia in May 2022 reached 291,613 units plus prayer rooms which amounted to 353,009 units. The most common type of mosque is the Jami' mosque (sub-district level mosque) which reaches 236,462 units (Ministry of Religion of the Republic of Indonesia, 2022). On the one hand, the trend of social enterprises in Indonesia is growing, especially among young people. This is evident from research conducted by the British Council and UNESCAP (2018) which shows that social entrepreneurship actors in Indonesia are dominated by young people. Social entrepreneurship is a fundamental skill to run a social enterprise, including Islamic Social Enterprise. The large number of mosques and supported by the growing trend of social entrepreneurship is a big capital for transforming mosque management towards an Islamic Social Enterprise. Table 1 below is a summary of the intersection of mosque characteristics and Islamic Social Enterprise

**Table 1.** Relevance of Mosque Characteristics and Islamic Social Enterprise

<b>Characteristic</b>	<b>Mosque</b>	<b>Islamic Social Enterprise</b>
Organizational Form	Non-Profit Organizations, Foundations	Non-Profit Organizations, Private Companies, Government Organizations
Source of funds	Infaq, Waqf, Zakat, Hibah	Infaq, Waqf, Zakat, Hibah, investor
Fund Utilization	Mosque Operations, Social Funds, Empowerment, Da'wah	Empowerment, Social Mission
Economic Activity	Mosque Business Unit in the form of goods and services	Activities of selling goods and services
Purpose	Happiness in this world and the hereafter (falah)	Happiness in this world and the hereafter (falah)
Sharia Compliance	Prohibition of Riba, Maisir, Gharar, Haram products	Prohibition of Riba, Maisir, Gharar, Haram products
Managers	All Managers are muslim	Mostly Muslim

## MOSQUE BUSINESS UNIT PRACTICES

As previously explained, the implementation of the transformation of mosque management as an Islamic Social Enterprise is a mosque that has a business unit. Table 2 below shows some examples of mosque business units compiled from various secondary sources:

**Table 2.** Mosque Business Unit as Islamic Social Enterprise

No	Name of Mosque	Business Unit	Effect
1	An-Ni'mah, Bandung	USAMA (Unit Usaha Masjid An-Ni'mah) in the form of rental of profit-sharing-based business land with land owners	<ul style="list-style-type: none"> <li>Rental of business land with a rental fee of Rp. 150,000 to Rp. 200,000</li> <li>Contribute to 30% of mosque income</li> <li>Monthly income reaches IDR 4,000,000</li> </ul>
2	Al-Falah, Sragen	Mosque-Owned Enterprises that sell various culinary products, such as soto, anglse, ronde	BUMM profits are used to pay the salaries of 35 employees so that all incoming infaq is used for various services for the people
3	Ciririp Village Mosque	Tilapia Fish Cages from the Village Head's waqf	The turnover of the mosque's business reaches Rp. 70,000,000 per harvest which is used for the affairs of the mosque's prosperity
4	Semarang Grand Mosque	SPBU from government waqf	Net income per month reaches IDR 35-40 million which is used for the prosperity of the mosque
5	Jogokariyan Yogyakarta	Hotel and Auditorium	Income from mosque hotels can reach tens of millions per month which is used to finance mosque operations
6	Haji Maraset Medan	Schools, Rubber Gardens, Houses for rent, shop houses for rent	The annual turnover of these business units reaches Rp. 1.5 billion which is used to finance mosque operations

Table 2 shows some examples of mosque business units that have had an impact on the mosque's income as well as the surrounding community. These mosques are able to utilize the proceeds of donations, endowments, and also grants from various parties into productive

businesses that have an impact. This indicates that there are already examples of mosques that have been transformed into Islamic Social Enterprises through their business units.

From table 2 it is also found that the profits from the mosque business unit are able to cover or at least contribute to the income of non-donated mosques. The benefits of the mosque can be used for mosque operations and also da'wah activities. In this way, congregational donations can be extended to more productive uses, such as economic empowerment of the congregation, scholarships for congregational education, as well as for the development of mosques, which no longer need to spread development proposals as many have encountered so far.

The transformation of mosque management with the concept of Islamic Social Enterprise through the mosque business unit is a strategic step to increase the prosperity of mosques and congregations in the future. The mosque is no longer completely dependent on congregational donations and can even help congregations. Of course, this must be supported by mosque administrators who are ready to face various unusual changes. Therefore, mosque administrators need to be prepared in advance so that they are really ready to manage mosques with the concept of Islamic Social Enterprise.

## **CONCLUSION**

The mosque is a non-profit institution that still tends to have traditional management and still relies on donations from the congregation to finance mosque activities. This study proposes an idea of mosque transformation through the concept of Islamic Social Enterprise in the form of a mosque business unit. The traditional mosque management has an impact on the functioning of the mosque as a whole. This is an indication of the need for management transformation. Islamic Social Enterprise is a relevant concept to be used as the basis for the transformation of mosque management because the characteristics of Islamic Social Enterprise are very applicable to be applied in mosques, both in terms of organizational form, objectives, sources of funds, activities, managers, as well as in terms of sharia compliance. Several mosques have proven that the transformation of management in the form of a mosque business unit is able to contribute to the mosque's income and benefit the community.

This study has implications for efforts to improve the performance and usefulness of mosques as institutions that are trusted by the community (Soemitra, 2014). The Ministry of Religion or the Indonesian Mosque Council as institutions that have a lot of contact with mosque administrators can discuss as well as campaign for mosques to pioneer mosque business units whose benefits are not only for mosques but also for the community. In addition, the business world as a form of social responsibility, can support to ensure that the mosque business unit is profitable so that it can have a positive impact. This can erode the doubts that the General Chairperson of the Indonesian Mosque Council (DMI) has a different view that mosques do not need to do business because often mosque business units actually lose money (Sari, 2021).

This study is conceptual in nature and needs to be proven in the field whether the concept

can be applied. In addition, the supporting data used is still in the form of secondary data. For this reason, further studies can construct from practice to theory how mosques can be transformed into Islamic Social Enterprises. It is also necessary to add another view regarding the mosque as an Islamic Social Enterprise considering that there are many views of the Indonesian people that the mosque is only a place of worship.

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