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Reformulating mosque management strategies for optimizing assets and Islamic philanthropic funds through an analytic network process approach

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ABSTRACT

Introduction

Mosques have historically functioned not only as places of worship but also as centers of education, social welfare, and economic development. Despite the large number of mosques and the substantial potential of Islamic philanthropic funds, many mosque institutions have not yet optimized their assets and financial resources to enhance community welfare. This condition has created a gap between the ideal role of mosques and their actual contribution to socioeconomic development, particularly in North Sumatra, Indonesia.

Objectives

This study aims to formulate priority problems, solutions, and strategic directions for optimizing mosque assets and Islamic philanthropic funds through a mosque management framework grounded in maqashid al-sharia and the Capability Approach. The study seeks to identify strategic priorities that can strengthen the role of mosques as sustainable centers of community empowerment and welfare enhancement.

Method

This study employed a qualitative research design supported by the Analytic Network Process. Data were collected through in-depth interviews and pairwise-comparison questionnaires administered to nine informants consisting of academics, regulators, and mosque practitioners. The analytical framework integrated the dimensions of

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hifz al-din, hifz al-nafs, hifz al-'aql, hifz al-mal, and hifz al-nasl to evaluate problems, solutions, and strategic priorities related to mosque asset management and Islamic philanthropy. The resulting network model was processed using the Super Decisions software to determine priority rankings and levels of expert consensus.

Results

The findings reveal that the main challenges in optimizing mosque assets and philanthropic funds are associated with weaknesses in mosque management, limited literacy and managerial capacity, underutilized assets, insufficient youth engagement, and inadequate integration of social and economic programs. The highest-priority solutions include strengthening the quality of mosque administrators, enhancing educational and literacy programs, improving productive asset management, expanding social services, and promoting youth participation. Strategic priorities consist of strengthening the quality and quantity of mosque administrators, developing institutional partnerships, improving capital and audit mechanisms, intensifying mosque literacy, building integrated mosque ecosystems, and establishing sustainable mosque business models. Expert agreement regarding problem and solution priorities was very high, while strategic priorities achieved a high level of consensus.

Implications

The findings indicate that effective mosque transformation requires an integrated approach combining governance reform, human capital development, productive asset utilization, institutional collaboration, and sustainable economic initiatives. Strengthening these dimensions can enhance the contribution of mosques to community welfare and sustainable development.

Originality/Novelty

This study contributes to the literature by integrating maqashid al-sharia, the Capability Approach, and the Analytic Network Process into a unified strategic framework for mosque management. It offers a multidimensional model for prioritizing problems, solutions, and strategies related to mosque asset optimization and Islamic philanthropy, thereby extending existing research on mosque governance and community empowerment.

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INTRODUCTION

Mosques occupy a central position in Islamic civilization as institutions that integrate spiritual, social, educational, and economic functions. Historically, the mosque established by the Prophet Muhammad served not only as a place of worship but also as a center for public administration, education, social welfare, consultation, and economic coordination. Contemporary scholarship increasingly revisits this multidimensional role and argues that mosques should be understood as strategic community institutions capable of contributing to sustainable development and social transformation. Recent empirical studies across Southeast Asia and other Muslim societies demonstrate that mosques are evolving beyond their traditional religious functions into centers of community empowerment, civil society engagement, educational development, and local economic advancement. Mosque-based initiatives have been linked to community welfare programs, non-formal education, social services, microfinance, entrepreneurship development, and Islamic philanthropic activities, indicating their growing relevance in addressing contemporary socioeconomic challenges (Fahmi et al., 2023; Safei & Armstrong, 2024; Samwil et al., 2024; Sofii & Pertiwi, 2021). This transformation highlights the increasing recognition of mosques as development actors whose influence extends beyond ritual worship toward broader societal well-being.

The significance of mosque-based development becomes particularly evident in countries with large Muslim populations. Indonesia represents a unique context because it possesses the largest number of mosques in the world, estimated at approximately 800,000 mosques and prayer facilities distributed throughout the archipelago. At the same time, Indonesia continues to face persistent challenges related to poverty, inequality, human capital development, and community empowerment. This situation creates an important opportunity for mosques to function as institutions that mobilize social capital, religious philanthropy, and community participation for development purposes. The growing literature on mosque-centered empowerment consistently shows that Islamic philanthropic instruments—including zakat, waqf, infaq, and sadaqah (ZISWAF)—can be transformed into productive resources supporting education, healthcare, microenterprises, social protection, and poverty alleviation when managed professionally and strategically. Productive waqf schemes, mosque-linked cooperatives, cash waqf programs, and mosque-based microfinance initiatives have demonstrated their potential to enhance community resilience and improve socioeconomic welfare (Fahmi, 2025; Risky et al., 2025; Suarni & Nurbaya, 2024; Yumna, 2019). Consequently, the discussion of mosque management is no longer limited to religious administration but increasingly intersects with sustainable development and welfare enhancement.

Despite this substantial potential, a considerable gap remains between the ideal role of mosques and their actual performance in many Muslim communities. Numerous studies report that mosque management often remains conventional, fragmented, and heavily focused on ritual activities while underutilizing available assets and philanthropic resources. In Indonesia, evidence indicates that many mosques still struggle with weak governance structures, limited managerial capacity, inadequate financial planning, insufficient accountability mechanisms, and the absence of sustainable economic programs. Financial reporting practices frequently fail to comply with accepted accounting standards, while strategic asset utilization remains underdeveloped. Consequently, many mosques depend primarily on periodic donations from congregants rather than generating sustainable income through productive asset management. Such conditions limit the ability of mosques to contribute meaningfully to community empowerment and socioeconomic development. Research conducted in North Sumatra similarly reveals persistent issues related to financial accountability, managerial effectiveness, and the optimization of mosque resources, suggesting that institutional weaknesses remain a significant barrier to realizing the transformative potential of mosque-based development (Afriani et al., 2025; Putri & Hasibuan, 2021; Setyorini & Violinda, 2021; Siahaan et al., 2023).

The broader international literature identifies similar challenges across Muslim-majority countries. Scholars consistently highlight governance deficiencies, regulatory fragmentation, weak transparency, inadequate auditing systems, limited professional management, donor trust issues, and underutilized waqf assets as major obstacles hindering the effective utilization of mosque assets and Islamic philanthropic funds. Furthermore, many mosque institutions lack the managerial expertise necessary to integrate traditional religious functions with contemporary development objectives. The absence of standardized governance frameworks and performance measurement systems further complicates efforts to assess institutional effectiveness and social impact. While some countries have developed relatively sophisticated waqf governance structures and productive financing models, substantial disparities remain across regions and institutions. As a result, scholars increasingly call for governance reforms, capacity-building initiatives, digital transformation, and strategic management frameworks capable of aligning religious institutions with modern development goals while preserving their Islamic identity and social legitimacy (Abu Talib et al., 2020; Hassama & Ismail, 2023; Umar & Haron, 2021).

Previous studies have proposed several solutions to address these challenges. One prominent stream of research emphasizes the importance of strengthening governance, accountability, and financial reporting systems within mosque institutions. Transparent accounting practices, standardized reporting mechanisms, independent audits, and professional management are consistently identified as critical prerequisites for improving organizational credibility and public trust. Strong governance structures not only enhance donor confidence but also increase institutional capacity to mobilize and manage philanthropic resources effectively. Recent studies further suggest that adopting formal accounting standards, implementing digital financial systems, and developing robust monitoring mechanisms can significantly improve accountability and resource utilization. In this perspective, governance is viewed not merely as an administrative requirement but as a strategic foundation enabling mosque institutions to achieve broader developmental objectives and generate sustainable social impact (K. M. Ali & Kassim, 2020; Hasibuan & Achiria, 2024; Marenza & Karimuddin, 2024; Rusydiana & Avedta, 2023; Tufani, 2024).

Another important solution emerging from the literature focuses on productive asset management and the integration of Islamic social finance instruments. Scholars argue that mosque assets should be managed strategically through productive waqf development, mosque-linked enterprises, cooperatives, microfinance programs, and innovative financing instruments such as cash waqf and Cash Waqf Linked Sukuk (CWLS). These approaches enable mosque institutions to move beyond dependence on charitable donations and create sustainable revenue streams that support both operational activities and community development initiatives. Empirical evidence suggests that productive utilization of waqf assets and ZISWAF funds can finance educational institutions, healthcare services, housing projects, entrepreneurship programs, and SME development while simultaneously advancing poverty reduction and human development objectives. The literature also emphasizes the importance of partnerships involving government agencies, Islamic financial institutions, philanthropic organizations, universities, and private-sector actors to strengthen resource mobilization and program effectiveness (Busari, 2024; Mustafa et al., 2022; Rakhmawati et al., 2024; Triantoro et al., 2021).

Although significant progress has been made in understanding mosque-based empowerment and Islamic philanthropy, important gaps remain in the existing literature. Most studies concentrate on specific aspects of mosque governance, financial accountability, waqf management, or economic empowerment programs in isolation. Relatively few studies offer an integrated framework capable of connecting spiritual, social, intellectual, economic, and generational dimensions of mosque development within a single analytical model. Furthermore, while numerous studies document governance challenges and propose managerial reforms, limited attention has been devoted to identifying strategic priorities among multiple interrelated problems, solutions, and policy alternatives. Existing research also lacks consensus regarding how mosque performance should be evaluated beyond financial indicators and how developmental outcomes should be linked to Islamic objectives such as maqashid al-sharia. Scholars increasingly advocate the development of comprehensive frameworks that integrate governance quality, welfare outcomes, institutional capability, and religious objectives while accommodating contextual differences across regions and countries (Al-Ani, 2019; Azwar, 2023; Che Man et al., 2019; Kuanova et al., 2023; Mohamad Suhaimi et al., 2014).

Responding to these gaps, this study seeks to formulate a strategic framework for optimizing mosque assets and Islamic philanthropic funds in North Sumatra through an integrated maqashid al-sharia–capability approach and the Analytic Network Process (ANP) methodology. Unlike previous studies that examine isolated managerial dimensions, this research evaluates mosque management through interconnected dimensions of *hifz al-din, hifz al-nafs, hifz al-'aql, hifz al-mal*, and *hifz al-nasl* while recognizing the multidimensional nature of welfare and institutional development. The study contributes to the literature by identifying priority problems, solutions, and strategic interventions for mosque management based on expert, regulator, and practitioner perspectives. Its novelty lies in integrating maqashid al-sharia, the capability approach, and ANP into a unified framework for strategic decision-making in mosque governance. By focusing on North Sumatra, one of Indonesia's provinces with a large concentration of mosques and significant developmental potential, this study aims to generate theoretically grounded and practically relevant recommendations for strengthening the role of mosques as sustainable centers of community empowerment, Islamic philanthropy, and socioeconomic welfare.

LITERATURE REVIEW

Mosque Management and Community Development

Contemporary scholarship increasingly recognizes mosques as multifunctional institutions that extend far beyond their traditional role as places of worship. Across Muslim societies, mosques are increasingly viewed as strategic platforms for social cohesion, educational development, civic engagement, and economic empowerment. Empirical studies demonstrate that mosque-based programs contribute to community welfare through educational initiatives, social services, entrepreneurship support, and Islamic philanthropic activities (Adhani et al., 2024; Fernando et al., 2022; Hashri & Bahara, 2025). This expanded role reflects a return to the historical function of the Prophet's Mosque, which served as a center of governance, education, social welfare, and economic coordination.

The literature further suggests that the effectiveness of mosque-based development depends largely on institutional capacity and managerial quality. Mosques that adopt professional management practices and maintain strong relationships with stakeholders tend to generate greater social and economic impact than those that remain focused solely on ritual functions. Safei & Armstrong (2024) argue that modern mosques increasingly operate as community institutions that mediate religious obligations and social responsibilities. Similarly, Wahyudin (2020) highlights the role of mosques as civilizational centers capable of integrating spiritual, educational, social, and policy objectives. These findings reinforce the notion that mosque management should be analyzed through a multidimensional lens encompassing both religious and developmental outcomes.

Islamic Philanthropy and Productive Asset Management

Islamic philanthropy constitutes one of the most important mechanisms through which mosques contribute to socioeconomic development. Zakat, waqf, infaq, and sadaqah (ZISWAF) provide financial resources that can be mobilized to support poverty alleviation, education, healthcare, and entrepreneurship. Recent studies emphasize that productive utilization of these instruments enables mosques to become financially sustainable while generating broader social benefits (Emzaed et al., 2023; Gundogdu, 2019; Saefurrahman & Amanah, 2024; Supriatna et al., 2024; Zauro et al., 2020). Rather than relying solely on charitable redistribution, productive philanthropy transforms religious assets into long-term developmental resources.

A growing body of literature highlights the strategic importance of productive waqf management. Cash waqf, waqf-linked enterprises, waqf shares, and Cash Waqf Linked Sukuk (CWLS) have emerged as innovative instruments capable of financing social infrastructure and economic empowerment programs (Ayub et al., 2024; Khan, 2015;

Siswantoro, 2023). Empirical evidence demonstrates that productive waqf initiatives can support schools, healthcare facilities, housing projects, and microenterprise development while preserving the perpetual nature of endowment assets (Ilhamiwati & Busriadi, 2021; Muqorobin & Urrosyidin, 2023; Tanjung & Windiarto, 2021).

The integration of mosque assets with Islamic social finance is increasingly viewed as a pathway toward sustainable community development. Scholars argue that successful models combine productive asset management with professional governance, strategic planning, and partnerships involving Islamic financial institutions, philanthropic organizations, and government agencies (Abdul Rahman, 2020; Jabarkhail, 2020; Katni et al., 2022; Mohamed Imtiyaz et al., 2022; Muthoifin & Rhezaldi, 2024). Consequently, effective asset management is not merely a technical function but a strategic process that links religious resources with long-term welfare objectives.

Governance, Accountability, and Transparency in Mosque Institutions

Governance and accountability have emerged as central themes in the contemporary literature on mosque management. Numerous studies identify weak governance structures, inadequate financial reporting, and insufficient accountability mechanisms as major obstacles preventing mosque institutions from realizing their developmental potential (Tufani, 2024). These deficiencies often undermine public trust, reduce donor participation, and limit the effectiveness of mosque-based programs.

The literature consistently emphasizes the importance of transparent financial management and standardized reporting systems. Accountability practices are increasingly associated with organizational legitimacy, donor confidence, and institutional sustainability. Research on waqf and mosque governance indicates that formal accounting standards, independent audits, and systematic monitoring mechanisms contribute significantly to organizational effectiveness (Amalia et al., 2025; Berlian & Rahayu, 2024; Khairatunisa et al., 2025; Rahayu & Andriani, 2024; Saputra, 2025). In the Indonesian context, studies have repeatedly documented the need to strengthen mosque accounting systems and align financial reporting with recognized standards to improve transparency and stewardship.

Beyond financial accountability, governance encompasses broader dimensions including stakeholder participation, strategic planning, leadership quality, and ethical management. Marenza & Karimuddin (2024) argue that accountability should be viewed as both an administrative and moral responsibility. Likewise, Mustafa et al. (2022) emphasize that professional governance enhances institutional resilience and enables mosques to function as effective development partners. These findings suggest that governance reform represents a prerequisite for scaling the impact of mosque-based economic and social initiatives.

Human Capital and Strategic Capacity in Mosque Management

Human resource capacity constitutes a critical determinant of mosque performance. The literature consistently identifies limited managerial expertise, insufficient training, and weak institutional leadership as significant barriers to effective mosque administration (Abdullah Salim et al., 2022; Chaniago et al., 2024; Fauzan et al., 2024). Many mosque managers possess strong religious commitment but lack the managerial competencies required to oversee complex financial, social, and developmental programs.

Recent studies advocate systematic capacity-building initiatives targeting mosque administrators, nazir, and takmir. Professional development programs, certification systems, and continuous training are frequently proposed as mechanisms to improve institutional performance and governance quality (Supardin et al., 2023; Walhidayat et al., 2023; Wasik et al., 2026). Capacity-building efforts are particularly important in contexts where mosques are expected to manage productive waqf assets, implement digital accounting systems, and coordinate multi-stakeholder development programs.

Strategic management perspectives further emphasize the importance of leadership and organizational learning. Fontaine & Khaliq (2012) argue that Islamic strategic management integrates planning, implementation, evaluation, and ethical accountability within a framework guided by Islamic values. Applied to mosque institutions, strategic management requires balancing religious objectives with social and economic goals. This approach aligns with findings suggesting that successful mosques increasingly adopt professional management practices while maintaining their spiritual identity and community orientation.

Maqashid al-Shariah and the Capability Approach

Maqashid al-Shariah has become an influential framework for evaluating the performance and societal contributions of Islamic institutions. The theory emphasizes the protection and promotion of religion (hifz al-din), life (hifz al-nafs), intellect (hifz al-'aql), wealth (hifz al-mal), and progeny (hifz al-nasl). Contemporary scholars increasingly utilize this framework to assess the effectiveness of Islamic organizations in generating multidimensional welfare outcomes beyond conventional financial measures (Asmar et al., 2023; Atiqah & Rahma, 2018; Rahmatika & Mazidah, 2022; Rizal & Pakkanna, 2023; Sariah et al., 2022).

Recent literature suggests that maqashid-oriented evaluation frameworks provide a more comprehensive understanding of institutional performance. Rather than focusing exclusively on financial indicators, maqashid-based assessments examine whether organizational activities contribute to holistic human development and social well-being. In mosque contexts, this perspective recognizes that successful management should simultaneously strengthen spirituality, social welfare, education, economic resilience, and generational sustainability (Kasdi, 2019; Solihat et al., 2023; Syaichoni & Suminto, 2021; Uula & Harahap, 2023).

The capability approach complements maqashid al-Shariah by emphasizing human freedom, opportunity, and empowerment. Originating from Sen's (1999) welfare framework, the capability approach evaluates development based on individuals' abilities to achieve meaningful lives rather than solely on income or material outcomes

(Dang, 2014; Frediani, 2010; Owens et al., 2022; Schweiger, 2025). Recent studies suggest that integrating capability theory with maqashid al-Shariah creates a robust framework for assessing mosque contributions to community empowerment and welfare enhancement (Jajuli et al., 2023; Muthoifin & Rhezaldi, 2024; Safrizal et al., 2025). This integration provides a multidimensional foundation for evaluating strategic interventions in mosque management.

Mosque-Based Economic Empowerment and Welfare Outcomes

A substantial body of empirical research examines how mosque-based economic empowerment programs contribute to welfare improvement and sustainable development. Scholars increasingly view mosques as platforms for entrepreneurship support, microfinance provision, cooperative development, and productive philanthropy. Evidence from Indonesia, Malaysia, and other Muslim-majority countries indicates that mosque-centered economic initiatives generate positive outcomes in terms of income generation, employment creation, and poverty reduction (Abas et al., 2025; S. N. M. Ali et al., 2023; Ismail et al., 2024; Musafak, 2024; Mutmainah et al., 2024; Radzi et al., 2024; Rarasati & Priyadi, 2024; Sahad et al., 2022).

Productive waqf and mosque-linked enterprises have demonstrated particular promise as mechanisms for community empowerment. Studies document how mosque-managed businesses, cooperatives, and social enterprises generate revenue while supporting broader social objectives (Anas & Asri, 2025; Nuradi et al., 2025; Oktarina & Asnaini, 2018). The literature emphasizes that these initiatives are most effective when accompanied by strong governance, stakeholder engagement, and professional management systems (Gatari et al., 2025; Rambe et al., 2025; Suyatno, 2024; Syahran & Alzahira, 2025).

The relationship between mosque-based empowerment and sustainable development is also receiving increasing scholarly attention. Researchers argue that mosques contribute to sustainable development by mobilizing social capital, fostering community participation, and facilitating access to economic opportunities (Hadi, 2025; Kurniawati et al., 2025; Mardi, 2024). Through these mechanisms, mosque institutions become important actors within broader development ecosystems capable of advancing both welfare objectives and maqashid al-Shariah.

Digital Transformation and Innovation in Mosque Governance

Digitalization has emerged as a significant theme within the contemporary mosque management literature. Scholars increasingly advocate the adoption of digital technologies to improve transparency, accountability, fundraising efficiency, and stakeholder engagement. Digital platforms facilitate real-time financial reporting, donor communication, and performance monitoring, thereby strengthening public trust and organizational effectiveness (Mujaahid et al., 2023; Nugroho et al., 2023; Nurrahman et al., 2025; Utami et al., 2025).

Recent studies highlight the potential of digital governance infrastructures, including online donation systems, transparent dashboards, blockchain-based reporting, and integrated management information systems. These innovations are expected to enhance accountability while reducing administrative inefficiencies. Digitalization is particularly relevant for mosque institutions seeking to manage increasingly complex philanthropic and economic programs (Aspizain et al., 2025; Fazial et al., 2025; Heriyanto, 2025).

At the same time, the literature acknowledges significant implementation challenges. Limited technological capacity, inadequate digital literacy, and resource constraints often hinder adoption. Consequently, scholars emphasize the need for capacity-building initiatives and supportive regulatory environments that enable mosques to benefit from technological innovation while maintaining compliance with religious and legal requirements (Effendi et al., 2025; Iskandar et al., 2025; Murdowo et al., 2025).

Research Gap and the Significance of the Study

Although the existing literature provides substantial insights into mosque governance, Islamic philanthropy, waqf management, and community empowerment, several important gaps remain. First, most studies examine these dimensions separately rather than as interconnected components of a holistic mosque management system. Governance studies frequently focus on accountability and financial reporting, while empowerment studies emphasize welfare outcomes without adequately addressing the strategic processes linking management practices to developmental impacts. Similarly, research on productive waqf and Islamic social finance often overlooks the multidimensional objectives embodied in maqashid al-Shariah. Consequently, the literature lacks an integrated framework capable of explaining how multiple institutional dimensions interact to influence mosque performance and community welfare.

This study addresses these limitations by integrating maqashid al-Shariah, the capability approach, and strategic mosque management within a single analytical framework. Furthermore, existing research rarely prioritizes interrelated managerial problems, solutions, and strategic alternatives using a systematic decision-making methodology. The application of the Analytic Network Process (ANP) offers a novel contribution by capturing complex relationships among governance, human resources, philanthropy, asset management, and community empowerment dimensions. By focusing on mosque institutions in North Sumatra, this study contributes both theoretically and practically to the growing literature on mosque-based development, providing evidence-based priorities for strengthening the role of mosques as sustainable centers of socioeconomic empowerment and Islamic philanthropy.

METHOD

Research Design

This study employed a qualitative research design supported by the quantification procedure of the Analytic Network Process (ANP). The qualitative orientation was used to examine the social problems, organizational functions, and strategic development of mosque management in a comprehensive and contextual manner. The ANP model was selected because the research problem involved multiple interrelated dimensions, namely mosque management, asset optimization, Islamic philanthropic funds, and community welfare. Unlike a linear decision-making model, ANP allows the researcher to analyze dependence and feedback among elements within a decision network. This makes the model relevant for formulating mosque management strategies that involve tangible and intangible factors, including governance, human resources, religious values, financial accountability, and socioeconomic empowerment.

Research Context and Analytical Framework

The study was conducted in North Sumatra, Indonesia, with particular attention to large mosque institutions in Medan, Binjai, and Deli Serdang. This regional focus was selected because North Sumatra has a substantial number of mosques and significant potential for developing mosque-based asset management and Islamic philanthropy. The analytical framework was constructed through the integration of the Capability Approach and maqashid al-sharia. These two frameworks were operationalized into five evaluative dimensions: hifz al-din, representing spirituality and religious management; hifz al-nafs, representing social welfare and community services; hifz al-'aql, representing education and intellectual development; hifz al-mal, representing economic resilience and asset management; and hifz al-nasl, representing family and generational development. These dimensions served as the basis for identifying, classifying, and prioritizing the problems, solutions, and strategies of mosque management.

Informants and Sampling Strategy

The informants were selected through purposive sampling, also known as judgment sampling, because the study required participants with relevant knowledge, experience, and authority in mosque management. In ANP-based research, the validity of expert judgment is not primarily determined by the number of respondents, but by the relevance and competence of the individuals involved. Therefore, this study involved nine informants consisting of three academics or experts, three regulators, and three practitioners. The academics were selected based on their scholarly work, publications, community service, or expertise in mosque management, Islamic economics, and mosque accounting. Regulators were selected because of their institutional role in mosque guidance and policy implementation. Practitioners were selected because of their direct involvement in mosque programs and managerial decision-making.

Data Sources and Collection

The study used both primary and secondary data. Primary data were obtained through in-depth interviews and ANP questionnaires administered to selected informants. The interviews were used in the model construction stage to explore empirical problems, practical challenges, and strategic possibilities in mosque management. These interviews involved key representatives from academic, regulatory, and practitioner backgrounds. The ANP questionnaire was then developed to obtain expert judgments through pairwise comparisons among elements in the decision network. Secondary data were collected from books, journal articles, institutional reports, government statistics, regulations, and previous studies relevant to mosque management, Islamic philanthropy, waqf, zakat, mosque accounting, and strategic management. These secondary sources supported the theoretical construction of the network model and strengthened the interpretation of the empirical findings.

ANP Model Construction

The first stage of analysis was model construction. At this stage, the researcher decomposed the research problem into clusters and subclusters based on theoretical review, previous empirical studies, and in-depth interviews. The main objective of the network was to reformulate mosque management strategies for optimizing assets and philanthropic funds. The model consisted of three major analytical components: problems, solutions, and strategies. The problem and solution clusters were classified according to the five integrated dimensions of the Capability Approach and maqashid al-sharia. Each dimension was linked to specific managerial issues and potential interventions. The strategy cluster functioned as the final output of the network, representing alternative strategic priorities for mosque management. This structure enabled the study to capture the complexity of mosque governance and its relationship with welfare-oriented development.

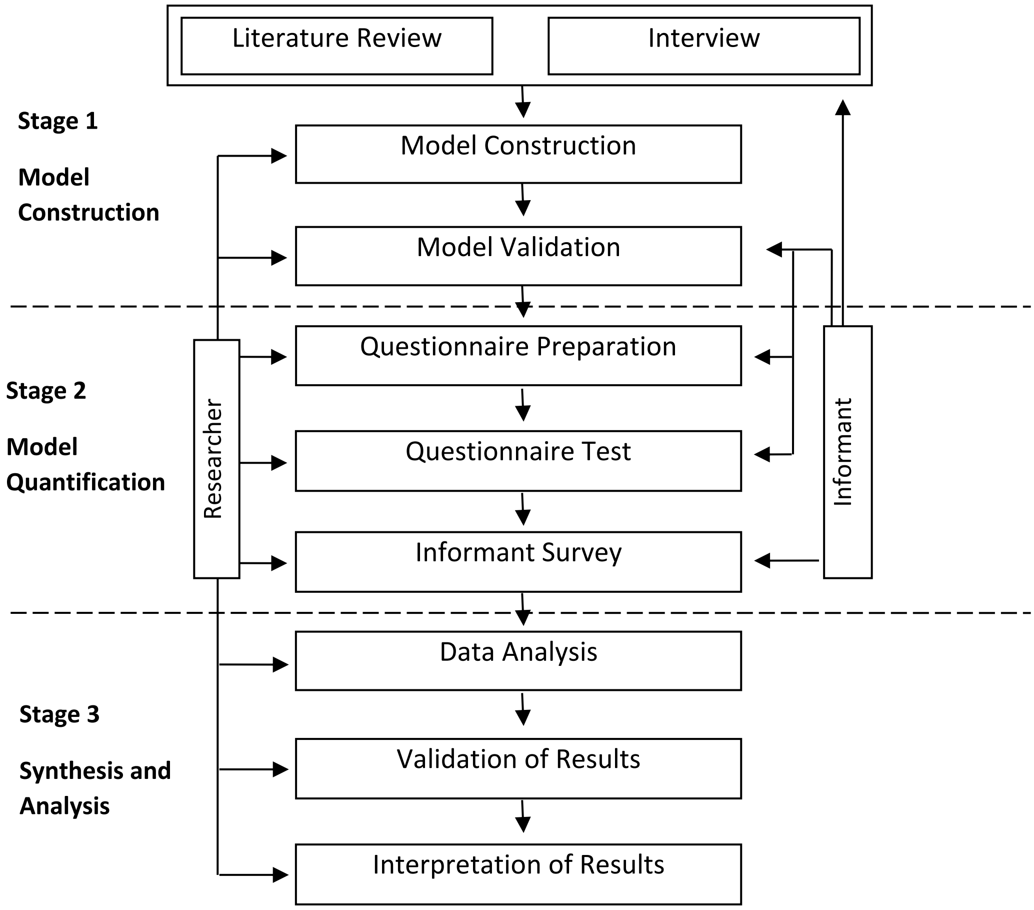
Quantification and Synthesis Procedure

The second stage was model quantification. In this stage, informants completed pairwise comparisons using the fundamental ANP scale of 1 to 9. These comparisons measured the relative dominance or importance of one element over another within and across clusters. The ANP procedure then transformed individual judgments into priority weights through a supermatrix. This supermatrix represented the influence of elements within the same cluster and between different clusters, allowing the model to incorporate both inner dependence and outer dependence. The use of ANP was based on four key axioms: priority, reciprocity, homogeneity, and dependence condition. These axioms ensured that the comparison process was logically structured and mathematically consistent in deriving relative priorities.

The third stage was synthesis and analysis. The results of pairwise comparisons were processed to generate final priority weights for the problem, solution, and strategy clusters. The geometric mean was used to aggregate the judgments of informants from the academic, regulatory, and practitioner groups. The analysis also examined rater agreement to assess the level of consensus among informants. The resulting priorities were interpreted substantively within the integrated framework of maqashid al-sharia and the Capability Approach. Through this procedure, the study identified the most important problems, the most relevant solutions, and the most strategic alternatives for optimizing mosque assets and Islamic philanthropic funds. The final output was a structured and evidence-based strategy for reformulating mosque management in North Sumatra.

Figure 1

Scheme of the ANP Model Research Stages



Source: As-Salafiyah (2022).

RESULTS

Overview of Mosque Development in North Sumatra

North Sumatra is among the Indonesian provinces with the largest number of mosques and therefore possesses substantial potential for mosque-based socioeconomic development. According to the provincial mosque registry, the number of mosques has continued to increase, reflecting both demographic growth and the strong religious commitment of local Muslim communities. However, field observations and interviews revealed that the expansion of mosque infrastructure has not always been accompanied by equivalent improvements in management quality, financial sustainability, or community empowerment programs. Consequently, a significant gap remains between the strategic potential of mosques and their actual contribution to socioeconomic welfare.

To provide contextual understanding, this study examined three mosque institutions recognized for their relatively advanced management practices: the Great Mosque of Binjai, Al-Jihad Mosque in Medan, and Al-Musannif Mosque in Deli Serdang. These mosques demonstrate varying degrees of success in utilizing assets, mobilizing philanthropic funds, and implementing community-oriented programs. Their experiences served as empirical references during the formulation of the ANP network model and provided practical insights into the opportunities and challenges of mosque-based development in North Sumatra.

Priority Problems in Mosque Asset and Philanthropic Fund Optimization

The first stage of the ANP analysis identified priority problems affecting the optimization of mosque assets and Islamic philanthropic funds. The results indicate that these challenges are multidimensional and interconnected across the maqashid al-sharia dimensions. The overall synthesis produced a very high level of agreement among informants, with a Kendall's coefficient of concordance (W) of 0.822, indicating strong consensus regarding the most critical barriers confronting mosque management.

At the cluster level, the highest priorities were associated with hifz al-din, hifz al-'aql, hifz al-mal, and hifz al-nasl. Within the hifz al-din dimension, informants emphasized the limited strategic capacity of mosque administrators and the persistence of management practices focused primarily on ritual activities. Many mosques continue to lack long-term planning mechanisms capable of integrating religious objectives with broader socioeconomic goals. Consequently, mosque activities often remain fragmented and unable to generate sustainable developmental impacts.

Within the hifz al-'aql dimension, low levels of literacy regarding Islamic economics, financial management, and mosque governance emerged as major concerns. Informants noted that many mosque committees possess strong religious commitment but insufficient managerial competencies to oversee complex financial and social programs. Similarly, in the hifz al-mal dimension, underutilized assets, weak financial planning, and limited productive investment strategies were identified as significant obstacles. The hifz al-nasl dimension highlighted challenges related to youth engagement and succession planning, as many mosques struggle to attract younger generations into leadership and program activities. Collectively, these findings suggest that mosque management challenges extend beyond financial issues and involve broader institutional, educational, and generational concerns.

Table 1

Priority Problem Clusters

Cluster	Key Issues
Hifz al-Din	Weak strategic management, limited organizational effectiveness
Hifz al-Nafs	Insufficient social empowerment programs
Hifz al-'Aql	Low managerial and financial literacy

Cluster	Key Issues
Hifz al-Mal	Underutilized assets and weak financial management
Hifz al-Nasl	Limited youth participation and leadership regeneration

Source: Primary data. Authors' analysis.

Priority Solutions for Mosque Development

Following the identification of key problems, the ANP model evaluated alternative solutions. The results demonstrated a similarly high level of consensus among informants (W = 0.822), indicating broad agreement regarding the interventions most likely to improve mosque performance and optimize asset utilization. The proposed solutions were distributed across the five maqashid dimensions, reflecting the integrated nature of mosque development.

The highest-priority solutions within the hifz al-din dimension focused on strengthening the quality of mosque administrators through structured training, leadership development, and organizational reform. Informants consistently argued that effective governance begins with competent human resources capable of translating religious values into strategic action. Strengthening managerial professionalism was therefore considered essential for improving decision-making, accountability, and program implementation.

Within the hifz al-'aql dimension, educational interventions emerged as a major priority. These included mosque-based literacy programs, financial management training, Islamic economic education, and digital capacity development. Informants emphasized that educational investments would strengthen the ability of mosque managers and congregants to participate in productive economic activities. In the hifz al-mal dimension, productive asset management, improved financial planning, and the establishment of mosque-based economic enterprises were prioritized. Meanwhile, solutions related to hifz al-nasl focused on creating youth-oriented programs, leadership development initiatives, and innovative community activities capable of attracting younger generations to mosque institutions.

Table 2

Priority Solution Clusters

Cluster	Priority Solutions
Hifz al-Din	Capacity-building for mosque administrators
Hifz al-Nafs	Strengthening social service programs
Hifz al-'Aql	Literacy, education, and training initiatives
Hifz al-Mal	Productive asset management and economic enterprises
Hifz al-Nasl	Youth engagement and leadership regeneration

Source: Primary data. Authors' analysis.

Strategic Priorities for Mosque Management Reform

The final stage of the ANP analysis generated strategic priorities designed to address the identified problems and implement the proposed solutions. Unlike the problem and solution clusters, the strategy cluster produced a Kendall's coefficient of concordance of 0.568, indicating a high although relatively lower level of consensus among informants. This outcome reflects the complexity of strategic decision-making, where multiple alternatives may be simultaneously relevant.

The highest-ranked strategy was strengthening the quality and quantity of mosque administrators (takmir). Informants emphasized that successful mosque transformation depends fundamentally on capable leadership and professional management. This strategy includes systematic recruitment, competency development, performance evaluation, and leadership succession mechanisms. The prominence of this strategy reflects the central role of human capital in determining organizational effectiveness and long-term sustainability.

The second priority strategy involved strengthening partnerships and collaborative networks. Informants highlighted the importance of cooperation between mosques, government agencies, Islamic financial institutions, universities, philanthropic organizations, and private-sector actors. Such partnerships were viewed as essential for expanding access to resources, expertise, and funding opportunities. The third priority focused on improving capital availability and strengthening audit mechanisms. Informants argued that financial sustainability requires both resource mobilization and robust accountability systems capable of maintaining public trust.

Building a Sustainable Mosque Ecosystem

Several strategic priorities emphasized the importance of creating an integrated mosque ecosystem. One of these priorities involved intensifying mosque literacy programs targeting both administrators and congregants. Informants viewed literacy not only as educational improvement but also as a mechanism for strengthening institutional culture and community participation. Enhanced literacy was expected to improve understanding of Islamic philanthropy, productive asset management, and sustainable development practices.

Another strategic priority involved developing a comprehensive mosque ecosystem that integrates religious, social, educational, and economic functions. Rather than treating these activities as separate domains, informants advocated a holistic model in which mosque programs reinforce one another. Under this approach, philanthropic funds support educational initiatives, educational programs strengthen economic empowerment, and economic activities generate resources for social welfare interventions. Such integration reflects the multidimensional nature of maqashid al-sharia and aligns with the capability-oriented framework adopted in this study.

The final strategic priority involved the development of innovative mosque business models. Informants emphasized that financial sustainability cannot depend exclusively on donations and charitable contributions. Instead, mosques should explore productive economic activities compatible with Islamic principles, including cooperatives, rental properties, social enterprises, and waqf-based business initiatives. These activities would generate recurring income while simultaneously supporting community empowerment and welfare enhancement.

Integrated ANP Framework for Mosque Development

The synthesis of the ANP results demonstrates that mosque development requires an integrated approach linking governance, education, asset management, social welfare, and generational sustainability. The network model revealed strong interdependence among the identified dimensions, indicating that improvements in one area are likely to generate positive effects in others. For example, enhanced managerial capacity contributes to better financial governance, which in turn supports productive asset utilization and expanded community programs.

Overall, the findings suggest that the optimization of mosque assets and Islamic philanthropic funds cannot be achieved through isolated interventions. Instead, successful reform requires coordinated strategies addressing human capital development, institutional governance, collaborative partnerships, financial sustainability, literacy enhancement, and youth engagement simultaneously. The resulting framework positions mosques not merely as religious institutions but as integrated centers of community empowerment capable of contributing meaningfully to socioeconomic welfare and sustainable development in North Sumatra. The high levels of expert agreement observed throughout the ANP process further strengthen the validity of these strategic priorities and provide a robust foundation for future policy and managerial implementation.

DISCUSSION

Mosque Management as the Primary Determinant of Asset and Philanthropic Fund Optimization

The findings reveal that the most fundamental obstacle to optimizing mosque assets and Islamic philanthropic funds is not the scarcity of resources but the limited strategic capacity of mosque management. The ANP results indicate that issues related to hifz al-din, particularly the quality of mosque leadership and managerial effectiveness, received the highest priority among identified problems. This finding suggests that the ability of mosque institutions to fulfill broader socioeconomic functions depends heavily on the competence of mosque administrators in planning, organizing, and integrating religious activities with community development initiatives. Consequently, the gap between the ideal and actual functions of mosques can largely be attributed to institutional weaknesses rather than insufficient physical or financial assets.

This result is consistent with previous studies emphasizing the central role of governance and management quality in determining mosque performance. Tufani (2024) found that stakeholder trust and organizational effectiveness depend substantially on accountability and management practices. Similarly, Khabibah et al. (2021) and Samwil et al. (2024) argue that mosque revitalization requires professional governance structures, capable leadership, and systematic organizational development. The findings also support observations by Safei & Armstrong (2024), who describe contemporary mosques as institutions that must continuously balance religious responsibilities with increasingly complex social and economic functions.

Although some studies emphasize financial constraints as the primary challenge, the present findings suggest that managerial limitations are more fundamental because they influence the capacity to mobilize and utilize available resources effectively.

Theoretically, this finding reinforces the relevance of Islamic Strategic Management Theory in explaining organizational performance within religious institutions. It demonstrates that mosque effectiveness cannot be understood solely through theological commitment but must also be examined through managerial capabilities and institutional governance. Practically, mosque development programs should prioritize leadership training, organizational reform, and competency enhancement for mosque administrators. From a policy perspective, government agencies, mosque councils, and Islamic organizations should establish systematic certification and capacity-building programs for mosque managers to improve institutional effectiveness and ensure sustainable community impact.

Human Capital and Literacy as Foundations of Mosque Transformation

Another important finding concerns the significance of educational and intellectual dimensions, represented by hifz al-'aql, in mosque development. The ANP analysis identifies limited literacy in financial management, Islamic economics, governance, and organizational administration as one of the most critical barriers to effective mosque management. Informants consistently emphasized that many mosque administrators possess strong religious commitment but lack the managerial knowledge necessary to manage assets, philanthropic funds, and development programs professionally. Consequently, educational interventions emerged among the highest-priority solutions identified by the study.

These findings correspond closely with previous research emphasizing the role of human capital in strengthening Islamic institutions. Laallam et al. (2020) and Syamsuri et al. (2021) identify inadequate professional skills and limited managerial training as major constraints in waqf and nonprofit governance. Likewise, studies by Afriani et al. (2025) and Putri & Hasibuan (2021) reveal that financial literacy remains a persistent challenge among mosque administrators in North Sumatra. More broadly, the literature on mosque-based empowerment argues that educational programs, organizational learning, and capacity development are necessary prerequisites for sustainable institutional reform (Katni et al., 2022; Samwil et al., 2024). The present findings therefore strengthen the growing consensus that human resource development represents a strategic investment rather than a supplementary activity.

From a theoretical perspective, this finding supports the integration of the Capability Approach within mosque management studies. The results indicate that organizational transformation depends on expanding the capabilities of individuals responsible for managing religious institutions. Practically, mosque organizations should establish continuous training systems covering governance, financial management, entrepreneurship, digital literacy, and Islamic social finance. Policymakers may further support these efforts through partnerships involving universities, Islamic financial institutions, and professional associations, thereby creating a sustainable ecosystem for mosque leadership development and institutional learning.

Productive Asset Management and Economic Sustainability

The findings further demonstrate that issues associated with hifz al-mal remain central to mosque development. Informants identified underutilized assets, weak financial planning, and the absence of productive business activities as major barriers limiting the socioeconomic contribution of mosque institutions. Although many mosques possess valuable physical assets and receive substantial philanthropic contributions, these resources often remain dormant or are used solely for operational purposes. The results therefore emphasize the need to transform mosque assets into productive resources capable of generating sustainable revenue and supporting broader welfare-oriented programs.

This finding aligns with a substantial body of literature emphasizing productive waqf and Islamic social finance as instruments of sustainable development. Yumna (2019), Ayub et al. (2024), and Siswantoro (2023) demonstrate that productive waqf schemes, cash waqf, and mosque-linked enterprises can generate long-term socioeconomic benefits when supported by effective governance. Similarly, Sofii and Pertiwi (2021) document how mosque-based economic initiatives contribute to entrepreneurship development and community welfare. However, the present findings also reveal that productive asset utilization remains constrained by managerial and institutional limitations, supporting arguments by Abu Talib et al. (2020) and Umar & Haron (2021) that governance quality directly influences the effectiveness of Islamic philanthropic institutions.

The implications of this finding are significant. Theoretically, it confirms that financial sustainability should be viewed as an integral component of maqashid al-sharia rather than a purely economic concern. Practically, mosque institutions should diversify their revenue sources through productive waqf, social enterprises, cooperatives, and other Sharia-compliant economic activities. Policymakers may facilitate this process by providing regulatory support, technical assistance, and access to Islamic financial instruments capable of strengthening the productive capacity of mosque assets and philanthropic funds.

Youth Engagement and Intergenerational Sustainability

The ANP results also highlight the strategic importance of hifz al-nasl, particularly regarding youth participation and leadership regeneration. Informants identified declining youth involvement in mosque activities as a significant challenge threatening the long-term sustainability of mosque institutions. Many mosques continue to rely on older generations for leadership and program implementation, creating concerns regarding organizational continuity and future relevance. Consequently, youth-oriented programs and leadership development initiatives emerged as important priorities within the solution framework.

This finding is consistent with broader literature emphasizing the importance of generational inclusion in community-based organizations. Helmawati & Ismail (2021) demonstrate that mosque-based empowerment initiatives become more sustainable when they actively involve younger generations and women in organizational activities. Likewise, Katni et al. (2022) argue that educational and family-oriented mosque programs contribute significantly to social continuity and community development. While previous studies often focus on economic or governance dimensions, the present findings suggest that generational sustainability deserves equal attention because it influences the long-term viability of all other institutional functions.

Theoretically, the finding expands the application of maqashid al-sharia by illustrating the practical relevance of hifz al-nasl within mosque management. It suggests that protecting future generations involves more than family welfare; it also includes creating pathways for leadership succession and civic participation. Practically, mosques should design innovative programs addressing youth interests, including entrepreneurship, technology, education, and social engagement. Policymakers and Islamic organizations may support these efforts through youth leadership academies, mentorship programs, and collaborative initiatives that encourage active participation in mosque governance.

Collaborative Ecosystems and Institutional Partnerships

One of the most significant strategic outcomes of the study concerns the importance of partnerships and collaborative ecosystems. The ANP results indicate that collaboration among mosques, government agencies, universities, Islamic financial institutions, philanthropic organizations, and private-sector actors constitutes one of the highest-priority strategies for optimizing assets and philanthropic funds. Informants consistently emphasized that mosque institutions cannot achieve transformational goals independently because many required resources and competencies exist outside their organizational boundaries.

This finding is strongly supported by previous research. Rakhmawati et al. (2024) advocate a multi-stakeholder approach involving government, academia, industry, and civil society to strengthen mosque-based economic empowerment. Similarly, Samwil et al. (2024) argue that sustainable mosque development depends on collaborative networks capable of integrating resources, expertise, and institutional support. The literature on Islamic social finance also highlights the importance of partnerships between mosques and formal financial institutions to improve resource mobilization and program implementation (Arrazy & Turpyn, 2021; Musahadi, 2021). Therefore, the current findings reinforce the emerging view that mosque development should be understood within broader institutional ecosystems rather than isolated organizational settings.

Theoretically, this finding supports stakeholder and network-based approaches to nonprofit governance. It demonstrates that mosque performance depends not only on internal capacities but also on external relationships and collaborative arrangements. Practically, mosque administrators should actively pursue strategic partnerships capable of expanding organizational resources and capabilities. From a policy standpoint, governments and religious authorities should facilitate cross-sector collaboration by creating institutional platforms that connect mosque organizations with educational institutions, philanthropic agencies, and Islamic financial ecosystems.

Integrating Maqashid al-Sharia and the Capability Approach

The most important contribution of this study lies in demonstrating the value of integrating maqashid al-sharia and the Capability Approach as a framework for understanding mosque development. The ANP results reveal that mosque management challenges and solutions are interconnected across religious, social, intellectual, economic, and generational dimensions. No single intervention was sufficient to address all identified problems, suggesting that mosque development requires a holistic approach capable of balancing multiple welfare objectives simultaneously.

This conclusion resonates with recent scholarship advocating multidimensional approaches to evaluating Islamic institutions. Khabibah et al. (2021) and Busari (2024) argue that maqashid-based assessment frameworks provide a more comprehensive understanding of organizational performance than conventional financial indicators. Likewise, Bartolomei et al. (2024) demonstrate that the Capability Approach offers valuable insights into empowerment and human development outcomes. However, previous studies have rarely integrated these perspectives into a unified framework for strategic decision-making. The present study contributes by operationalizing both approaches within an ANP model capable of identifying priorities across interconnected domains.

The implications extend beyond mosque management. Theoretically, the study provides empirical support for integrating Islamic welfare theory and capability-based development frameworks. Practically, it offers a structured decision-making model for prioritizing interventions in religious institutions. At the policy level, the findings suggest that mosque development programs should adopt multidimensional performance indicators encompassing spiritual, social, educational, economic, and generational outcomes. Such an approach would better reflect the holistic vision of welfare embedded in maqashid al-sharia and contribute to more sustainable and inclusive community development.

CONCLUSION

This study concludes that the optimization of mosque assets and Islamic philanthropic funds in North Sumatra depends primarily on the reformulation of mosque management as an integrated, strategic, and welfare-oriented system. The ANP results show that the main problems are not merely financial, but multidimensional, involving weak managerial capacity, low mosque literacy, underutilized assets, limited accountability, insufficient social programs, and weak youth participation. The strongest agreement among informants confirms that mosque development requires coordinated interventions across hifz al-din, hifz al-nafs, hifz al-'aql, hifz al-mal, and hifz al-nasl.

The study further demonstrates that the most important strategic priorities are strengthening the quality and quantity of mosque administrators, expanding collaborative partnerships, improving capital and audit mechanisms, intensifying mosque literacy, building an integrated mosque ecosystem, and developing sustainable mosque business models. These findings imply that mosque empowerment cannot be achieved through isolated programs. Instead, mosques need professional governance, transparent financial systems, productive asset management, youth regeneration, and institutional collaboration to transform philanthropic funds into sustainable community welfare.

The main contribution of this study lies in integrating maqashid al-sharia, the Capability Approach, and the Analytic Network Process into a strategic framework for mosque management. This framework enriches the literature by showing how spiritual, social, intellectual, economic, and generational dimensions can be operationalized as interconnected priorities. Practically, the study offers evidence-based guidance for mosque administrators, regulators, and Islamic philanthropic institutions. Future research should test this model in broader regional contexts and examine its measurable impact on community welfare.

Limitation of the Study

This study has several limitations. First, the research focuses specifically on mosque management in North Sumatra, with empirical references drawn from selected mosque institutions and expert judgments from academics, regulators, and practitioners. Although this design provides contextual depth, the findings may not fully represent mosque governance conditions in other Indonesian provinces or Muslim-majority countries with different regulatory, cultural, and institutional settings. Therefore, the strategic priorities identified in this study should be interpreted as context-sensitive rather than universally applicable.

Second, the ANP method relies on expert judgment through pairwise comparisons. While this approach is appropriate for identifying priorities in complex decision-making problems, it does not directly measure causal effects or long-term welfare outcomes. The study identifies strategic priorities, but it does not evaluate the actual implementation of those strategies over time. In addition, the number of informants was intentionally limited to competent stakeholders, which strengthens expert validity but limits statistical generalization.

Recommendations for Future Research

Future research should expand the geographical scope by comparing mosque management models across different provinces in Indonesia or across Muslim-majority countries. Comparative studies would help determine whether the priority strategies identified in North Sumatra are also relevant in regions with different mosque typologies, philanthropic cultures, and governance structures. Further studies may also examine how local regulations, community participation, and Islamic financial ecosystems influence the success of mosque-based asset optimization.

Future research should also move beyond priority identification toward impact evaluation. Longitudinal and mixed-method studies are needed to assess whether strengthening takmir capacity, digitalizing mosque accounting, developing mosque business models, and building collaborative ecosystems actually improve financial sustainability, social welfare, and maqashid-based outcomes. Researchers may also develop measurable indicators for mosque performance that combine financial accountability, social impact, youth participation, and capability expansion.

Author Contributions

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Data curation	I.P., S.S., & Y.S.J.N.	Software	I.P., S.S., & Y.S.J.N.
Formal analysis	I.P., S.S., & Y.S.J.N.	Supervision	I.P., S.S., & Y.S.J.N.
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Investigation	I.P., S.S., & Y.S.J.N.	Visualization	I.P., S.S., & Y.S.J.N.
Methodology	I.P., S.S., & Y.S.J.N.	Writing – original draft	I.P., S.S., & Y.S.J.N.
Project administration	I.P., S.S., & Y.S.J.N.	Writing – review & editing	I.P., S.S., & Y.S.J.N.

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Informed Consent Statement

Informed consent was obtained before respondents answered the interview for this study.

Data Availability Statement

The data presented in this study are available on request from the corresponding author.

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Conflicts of Interest

The authors declare no conflicts of interest.

Declaration of Generative AI and AI-Assisted Technologies in the Writing Process

During the preparation of this work, the authors used DeepL and Grammarly to translate from Indonesian to American English, as well as to improve the clarity and readability of the article. They also used Turnitin to check the percentage of plagiarism in the manuscript.

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