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Digitalizing Mosque Management and Finance to Enhance Good Governance and Accountability

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A R T I C L E I N F O

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A B S T R A C T

This community service project aims to facilitate the work of nonprofit entities—specifically, mosque administrators and foundations—in preparing financial reports and implementing digital-based mosque governance by using GoQu. GoQu application is designed to comply with ISAK 335 regulations. This project addresed to mosque administrators and foundations that are members of Genpro which was held in Yogyakarta. The implementation of this initiative is expected to make it easier for users to prepare financial statements and to present governance practices that are more accountable and transparent, and also reflect the financial reporting requirements under ISAK 335. Data from the Ministry of Religious Affairs in 2018 shows that Rp 300 billion in funds allocated for mosque activities were not properly utilized.

INTRODUCTION

A mosque is a nonprofit organization whose operational funds come from the mosque's congregation itself; therefore, it is necessary to improve the mosque's performance to ensure the organization's sustainability (Mohamed et al., 2014). Funding for the mosque's operational activities comes from the congregation; the mosque will receive strong support from the congregation if it has sound financial management (Pahlevi, 2023). Accountability for sound financial management will lead to good mosque governance (Rahman et al., 2015). As a nonprofit organization aimed at meeting the social needs of the community and maintaining the trust of donors, a mosque is expected to have effective organizational management—one aspect of which is the preparation of financial reports that transparently detail the use of funds (Kholmi, 2022).

Data from the Ministry of Religious Affairs in 2018 shows that Rp 300 billion in funds allocated for mosque activities were not properly utilized (Santoso et al., 2018). This certainly poses a problem for mosque administrators when they are held accountable for the funds entrusted to them by the congregation for the benefit of the mosque itself. One of the factors behind this is that the mosque's financial management system tends to remain conventional; in addition, mosque administrators still lack the skills needed to operate the record-keeping and management systems optimally. In addition to the financial system, another aspect of mosque governance that needs improvement is management. Allah commands us, as Muslims, to ensure the prosperity of the mosque, which should not be used solely as a place for prayer, remembrance of Allah, and recitation of the Quran, as stated in Surah An-Nur (36-37) It is explained that Allah refers to the function of the mosque in a broad sense, both as a place of specific worship and as a place of general worship. In this era of digitalization, this should serve as an opportunity for mosques to maximize their functions as intended—namely, by maintaining sound financial governance and effective mosque management. The implementation of a digital system in mosques is expected to help mosques achieve good governance, encourage the creation of mosque profiles—which will make it easier for congregants to stay informed about the mosque's activities—and facilitate indirect communication between the mosque management and the congregation.

A mosque is a nonprofit organization that receives funds from its congregation, which are used for religious activities conducted by the mosque without any element of personal interest or the interests of a particular group. Mosques are growing rapidly in Indonesia because the majority of the Indonesian population is Muslim (Setiawan et al., 2023). However, the challenge faced is that many mosques are unable to fully maximize their religious activities due to a lack of funds and poor governance. A system is needed that can provide an overview of the mosque's status and activities so that congregants will be interested in participating in every activity held at the mosque and even in donating a portion of their wealth to support the mosque's activities (Santoso et al., 2018). This community service initiative did not only produce a mosque management application but also helped mosques prepare financial reports as a

means of accountability to their congregations and provided guidance to mosque administrators on sound mosque management practices.

IMPLEMENTATION AND METHODS

Based on the discussion of the issues above, several community service programs were implemented. The first of these was providing guidance on the preparation of mosque financial statements in accordance with ISAK 335 (Interpretation of Financial Accounting Standard No. 335), which consists of a statement of financial position, a statement of comprehensive income, a statement of changes in net assets, a statement of cash flows, and notes to the financial statements. Second, this community service initiative will also provide guidance to mosque management committees on good mosque governance. Third, this community service project will also result in the development of a financial and mosque management application. The final output will be providing guidance on the operation of the mosque application.

It is hoped that after this training, the mosque will have sound bookkeeping and management practices, so that it will be known not only by the local community but also by other Muslims. In addition, it is hoped that this app will help mosques organize a wider variety of religious activities—not just prayer and Quran recitation, but also religious activities that have a positive impact on the atmosphere of the mosque.



Figure 1. Flowchart of Community Service Activities

Assesment

During the assessment process, the volunteers held discussions with representatives of the mosque management committees regarding the members' needs in order to improve the mosque's bookkeeping and management systems. The objectives of this assessment were to obtain a profile of the mosque management committees in the vicinity of the Universitas Islam Indonesia campus, identify general issues, assess their ability to operate the systems, and address problems related to financial record-keeping and mosque management. The selected representatives are members of the mosque management committee at the Universitas Islam Indonesia campus who face challenges with the mosque's financial accounting system and management practices.

Development of an Accounting and Management System Application for Mosques

The accounting system application was developed in accordance with ISAK 35 (Interpretation of Financial Accounting Standard No. 35), which consists of a statement of financial position, a statement of comprehensive income, a statement of changes in net assets, a statement of cash flows, and notes to the financial statements. The development of the accounting and mosque management system involved a community service team formed from the Applied Bachelor's Degree in Accounting program—which also has experience assisting small and medium-sized enterprises (SMEs)—as well as community service members from the Computer Science program who are skilled in the design and development of information technology-based applications.

Training and Mentoring

The training will be attended by mosque administrators from mosques around the Universitas Islam Indonesia campus; it is hoped that these representatives will eventually acquire skills they can share with other mosque administrators. The training aims to establish sound financial reporting and management practices for the mosques. Following the training, participants will receive mentoring for approximately 3 months, with one mentoring session per month. Through this mentoring, it is hoped that the implementation of the accounting system and mosque management practices will proceed smoothly.

Follow Up

It is hoped that the community service program will not end simply at the conclusion of the service period, but will continue on an ongoing basis until the mosque administrators have fully acquired the desired skills in financial record-keeping and sound mosque management. Furthermore, it is hoped that administrators who have already acquired these skills will be able to share them with other mosque administrators, so that the knowledge gained can be passed on continuously.

RESULTS AND DISCUSSION

This community services is implemented for one year, from June 2025 until May 2026. The project begins with an assessment of the challenges faced by mosque management committees regarding mosque governance, followed by discussions on solutions to these challenges. The community service team then designed a system or procedure intended to facilitate the work of mosque administrators in organizing mosque management. The study was conducted through several mosque management committees, by conducting interviews regarding the current state of mosque governance and the desired governance practices. Afterward, the community service team began drafting initial procedures for mosque governance, particularly regarding the preparation of mosque financial reports; the preparation of sound financial reports is considered one of the key elements that will lead to sound governance as well (Rahman et al., 2015). The financial statements were prepared in accordance with ISAK 35 so that, when the mosque's management submits a funding application, it will

already have financial statements that comply with the standards in effect in Indonesia.

After developing the manual financial reporting procedures, the team then migrated those manual processes to a web-based application system. With this web-based mosque management application, anyone can now prepare the mosque's financial reports in real time, anytime and anywhere. One of the features provided by this web-based mosque application is mosque accounting in accordance with ISAK 35; mosque accounting is considered quite important for mosque administrators to ensure accountability in the management of the mosque's finances (Pahlevi, 2023). In the early stages of the project, the team determined which features should be included in the web-based mosque application, taking into account the mosque's specific needs. Afterward, the team also identified the accounts and reports required for the mosque's financial accountability, ensuring they were presented in a way that was easily understood by the general public without requiring specialized knowledge in any particular field.

After formulating the format for a web-based mosque application, the team proceeded to design the system as a web application, with the hope that it would facilitate effective communication between mosque administrators and congregants. The designed mosque application was then pilot-tested at several mosques selected as test sites to identify weaknesses and unmet needs—specifically, areas where the application was not yet able to bridge certain gaps. In the final stage, the team drew up a schedule to conduct an outreach session regarding the application for mosque administrators and foundation board members.

The outreach session was held on May 7, 2026, in Yogyakarta with participants consisting of mosque administrators and foundation board members affiliated with the GenPro organization as part of a series of outreach sessions on a web-based mosque application, the first session was led by Tatik SE., M.Ak., Ak., CA., who presented on the preparation of mosque accountability reports based on ISAK 335. According to ISAK 335, mosques are categorized as nonprofit entities; therefore, the required financial statements extend beyond mere cash receipts and disbursements to include statements of financial position, the value of assets held, sources of funding, and accountability for the use of funds to congregants and donors. There is a key distinction between the financial position statements of for-profit and nonprofit entities: nonprofit entities are required to distinguish between funds received with restrictions and those received without restrictions. Funds obtained with a specific purpose refer to funds raised for a particular purpose or objective; for example, Mr. A makes a donation to Mosque X with the specific purpose of building an ablution area at that mosque. This indicates that the funds donated by Mr. A were intended for a specific purpose—namely, building the ablution area—and therefore the money must not be used for any activity other than the construction of the ablution area.

In the second session, the orientation event focused on a web-based mosque application called GoQu. This application bridges the needs of mosque administrators and congregants alike; therefore, the explanation of the application in the second session began with the features for mosque administrators. The second session was led by Yestias Maharani, SE., M.Acc., Ak., CA. In the initial stage, users—or mosque administrators—are asked to register the details of the mosque they manage. The registration screen is shown in Figure 2 below.



Figure 2. Community Service Activity: Guidance on Using the GoQu App

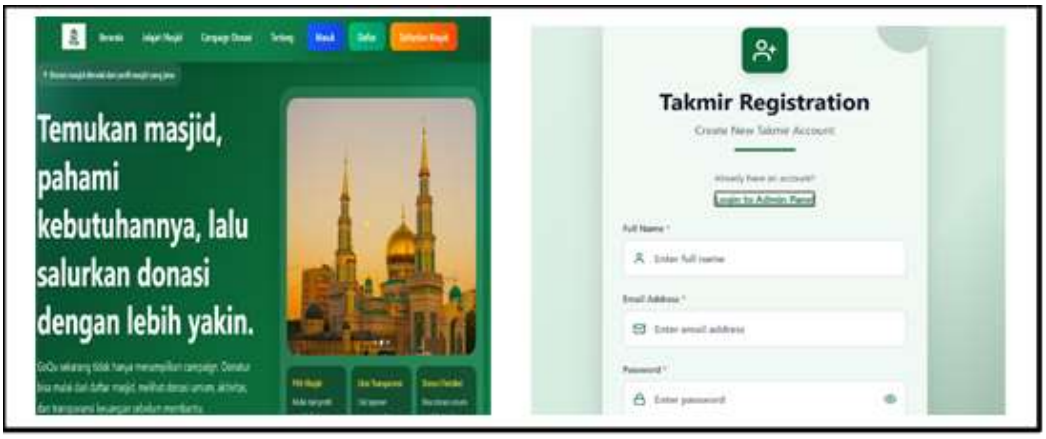


Figure 3. Takmir Registration on the GoQu App

After registering the mosque's information, app users will receive information about the features available on the GoQu app. As mentioned above, this app provides a platform for mosque administrators to manage the mosque using the app and also serves as a platform for administrators and congregants to exchange information. Figure 3 shows the interface displayed in the GoQu app after registering the mosque being managed.

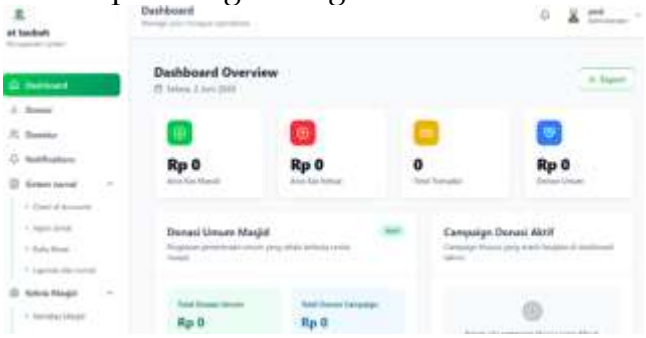


Figure 4. GoQu Interface for Takmir User

On the home screen, GoQu provides a menu of options ranging from mosque management and mosque finances to a fundraising feature for mosque needs. In the "Manage Mosque" menu, mosque administrators can enter information related to the mosque they manage, including both general and specific details—such as past and planned activities.

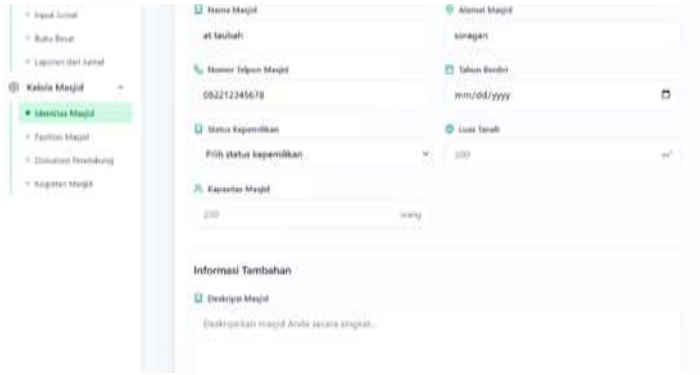


Figure 5. "Manage Mosque" Menu Screen

In addition to mosque management, GoQu also offers a feature for preparing mosque financial reports. GoQu strives to make it easy for mosque administrators to prepare financial reports effectively, even without a background in accounting. The financial interface provided by GoQu is designed to be simple so that app users can easily prepare financial reports. The interface for preparing mosque financial reports provided by GoQu is shown in Figure 6.

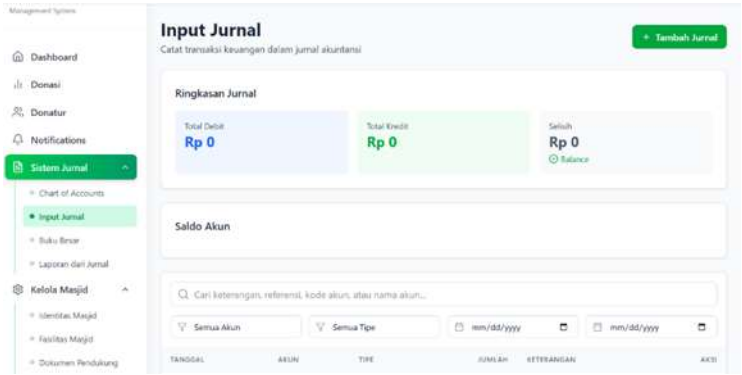


Figure 6. GoQu "Journal System" Menu Screen

The Chart of Accounts menu provides a table of accounts commonly used by nonprofit entities such as mosques or foundations. The Journal Entry menu, provided by GoQu, allows mosque administrators to record financial transactions that occur at the mosque, such as cash inflows and outflows. When a financial transaction—such as a cash inflow or outflow—occurs, the mosque administrator can select the "Add Journal Entry" option located in the upper-right corner.

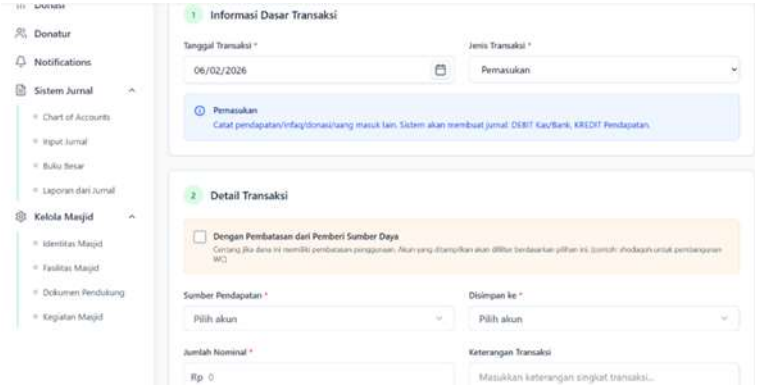


Figure 7. The "Add Journal" Menu Screen in the GoQu App

After accessing the "Add Journal" menu, a screen displaying basic transaction information will appear. In this menu, the user simply needs to enter the date the transaction occurred and the nature of the transaction—whether it involves a cash inflow or an outflow/use of funds. As explained earlier, ISAK 335 distinguishes between types of transactions that occur in nonprofit entities based on whether there are restrictions imposed by the resource provider or no restrictions on the use of resources. Therefore, in the transaction details, users simply need to specify the type of transaction—whether there are restrictions on its use or no such restrictions. The screen for adding a journal entry is shown in Figure 7.

After the transactions have been entered, the mosque administrators can view a summary of the entered transactions in the journal's report menu. ISAK 335 states that nonprofit entities should prepare three primary financial statements: a statement of financial position, a statement of comprehensive income, and a statement of changes in net assets. Figure 8 shows the final reports that can be generated from transactions entered into the GoQu application.

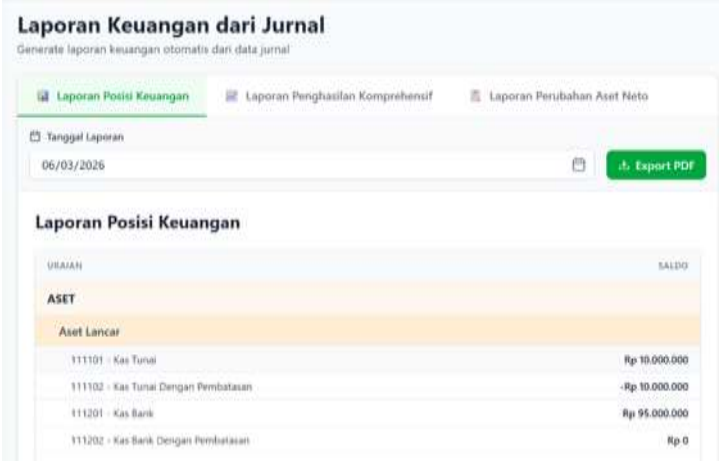


Figure 8. Final Financial Reports Generated by the GoQu App

The third session was led by Selfira Salsabilla, SE., M.Ak., Ak., CA, who explained the use of the GoQu app from the donors' perspective. As previously explained, the GoQu app serves as a platform for mosque administrators and congregants—or foundation members—to communicate indirectly. The use of the app by congregants or donors is considered quite important because congregants have the right to know how the mosque management committee manages the mosque's funds, as well as what activities and needs the mosque and foundation still consider essential. Figure 9 shows the menu provided by GoQu when accessing the donor or congregant page. GoQu provides donors with a menu to view the various mosques registered in the GoQu app and which mosques require funding for their construction and activities.



Figure 9. GoQu's Interface as a Donor

Based on the explanation provided, it is clear that this application aims to provide mosque administrators with a platform to ensure more accountable financial reporting and better mosque governance. In addition, this application aims to facilitate the exchange of information between mosque administrators and donors so that the mosque's activities and needs can be better communicated.

CONCLUSIONS AND RECOMMENDATIONS

The community service activities conducted revealed that, to date, the public has remained overly focused on preparing financial reports for profit-oriented entities, while nonprofit entities such as mosques have received insufficient attention. Through this community service initiative, mosque administrators—in this case, the takmir—felt supported in preparing financial reports and implementing digital-based mosque governance using the GoQu app. In addition to assisting the takmir with mosque governance and finances, GoQu also serves as a platform that bridges the relationship between the takmir and donors. This community service activity has several limitations. The first, the differences of technological skills and understanding of mosque administrators. The second, transferring financial records and community donations from manual bookkeeping to a digital application requires adjustments to ensure data accuracy and consistency. The third, the sustainability of the application also depends on the commitment of mosque administrators to maintain regular and consistent financial records. So, continued assistance and periodic evaluation are necessary to ensure that the application is used optimally to support transparency and accountability in mosque financial management.

Through a series of activities to implement this application, the mosque management committee has found it easier to prepare financial reports without having to understand the accounts related to the transactions being entered but there are limitations as above. Moving forward, the committee hopes this application can be used by all mosques in Indonesia, thereby facilitating the exchange of knowledge and information. The Community Service Team at the Islamic University of Indonesia, together with mosque administrators and foundations affiliated with GenPro, plans to further develop this mosque application with new features, such as the ability to select vendors for mosque supplies. Additionally, it is hoped that this application can be used not only locally but also on a national scale.

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