Stakeholder perspectives on mosque management and accountability: A stakeholder theory approach

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ABSTRACT

This study focuses on stakeholder assessments of mosque management. The researchers identified and investigated stakeholders' perceptions of mosque management using a descriptive qualitative case study of a historical mosque in the Sleman Regency. The concepts of stakeholder theory and accountability were used as part of the analytical framework. The results show that stakeholders view the religious programs and activities of the mosque positively, feeling that they benefit both the mosque and the surrounding community. Stakeholders also feel that the programs reflect the mosque's commitment to building trust and stakeholder confidence. In terms of accountability, the mosque emphasizes moral, ethical, and spiritual accountability towards God and relationships with God and humans. Financial reporting is transparent, with reports posted publicly each month. Stakeholders believe that the chief administrator carries out his/her responsibilities honestly, openly, and responsibly. Overall, the research demonstrates the importance of considering stakeholder interests and aspirations to improve mosque management performance related to quality of services, transparency, accountability, and contributing to community development.

INTRODUCTION

The mosque has always been the center of the gathering of people and the primary place for Muslims. The mosque has evolved from its place and facilities to the technology, economy, and society that can be used by everyone because the mosque, in addition to worship, also serves as a social activity. Many mosques in Indonesia are still only used for Mahdhah worship. Consequently, mosque administrators do not pay much attention to their function as a social activity. Many beautiful mosques were built but only used for five-hour prayers, Fridays, and holidays. There is no innovation in the function of the mosque that should revive the glory of Islam. Allah asks his servants to do their duties honestly, carefully, and sincerely. It is not only about the goodness of mankind but also about God's goodness and the refusal of unbelievers (Hudaib & Haniffa, 2002).

Rather, one should have a clear duty when working in the religious field. The community, especially those in need of financial assistance, may be affected by mosques' inadequate financial management (Saïd et al., 2013). This might lead to a lack of assistance for those who are poor, and negatively impact the general well-being of the community. The financial reporting systems for mosques are sufficient. Unfortunately, no one has good budget-controlling habits (Shaharuddin & Sulaiman, 2015). When employing funds from a mosque, inept financial management may lack transparency and accountability (Islamiyah, 2019; Saïd et al., 2013). Donations to the mosque in Depok are influenced by stronger religious beliefs, mosques being more trusted than other organizations, the ease of donating, the influence of the people closest to them, and the positive experience of contributing to a mosque (Kasri & Ramli, 2019).

Because the funds are derived from government grants, community donations, zakat, infaq, shadaqah, and community waqf; the mosque is categorized as a nonprofit organization (Abdullah, 2020). Mechanisms of governance of the liabilities that can affect the trust of stakeholders in giving trust to the funds of zakat, infaq, and sedekah (ZIS) (Sawmar & Mohammed, 2021). The mosque could be optimized as a place for community empowerment in terms of economic, social, cultural, and other factors (Istan, 2022).

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Previous studies have shown that there are several gaps related to the financial management of mosques in Indonesia. Research should focus on the role and involvement of stakeholders in the management of the mosque's finances, as well as how their engagement can increase accountability and transparency. Therefore, there is plenty of room for additional research that can be conducted to improve the financial management of mosques in Indonesia, such as raising stakeholder awareness, involvement, and accountability.

The framework emphasizes the management of stakeholder relationships by corporations as opposed to their relationship with society. This emphasizes the importance of comprehending and considering the requirements and concerns of specific stakeholder groups. This entails evaluating performance at an appropriate level of analysis and comprehending how corporate actions and decisions affect particular stakeholder groups.

This research emphasizes the fulfillment of the stakeholder theory. According to Freeman (1984), stakeholder theory concerns that various stakeholders may influence the performance of the organization and, thus, should reflect the way the organization operates. Furthermore, according to stakeholder theory, value creation is the primary objective of a company or organization. Stakeholder theory is a management theory that states that an organization is responsible not only to its shareholders but also to stakeholders such as employees, customers, suppliers, the community, and the environment.

Stakeholder theory also argues that organizations must pay attention to the social and environmental impacts of their business activities and are responsible for creating long-term value for all parties involved. Managers must compromise with different stakeholders to deliver promised value to their constituents. The management of stakeholders in the social institutions sector is considered important because when there is a failure in its management, the stakeholders’ interests can lead to a decline in reputation (Freeman, 2004).

Kamaruddin et al. (2021) found results by expanding literature on the theory of stakeholders by providing empirical evidence of the important role of financial management and financial governance in organizations with combined economic and social purposes. Therefore, the findings of this study support the relationship between ISE management and stakeholders, as suggested by stakeholder theory. Ihsan et al. (2016) mentioned the need for wakaf reporting practices in accordance with the stakeholder theory. From the perspective of stakeholder theory, the relationship between the wakaf and mutawalli stakeholders requires the mutual disclosure of adequate information to the Wakaf in response to the accountability of the stakeholders. The theory suggests that the management of the mosque acts as a governing body with the aim of not glorifying itself but to act in the interests of stakeholders and mosques. The mosque administration is a public organization responsible for managing mosque resources. Implementation of the performance of takmir mosques in line with stakeholder theory, they have an orientation without hoping to gain personal gain by doing resource management activities belonging to mosques voluntarily. The mosque is a non-profit organization, and ideally, financial reporting is a form of mosque activity. The mosque manager runs the mosque according to the purely religious purposes for the survival of a mosque and the interests of stakeholders; then, the stakeholder theory corresponds to this research. This theory can be useful for observing the lateral partnership between the surrounding community and mosque management.

To answer questions about accountability and meet the expectations of their stakeholders, especially the general public, non-profit organizations (NPOs) and State Islamic Religious Councils (SIRCs) must explain the definition of responsibility and to whom (Masruki et al., 2022). Stakeholders from different regions have different perspectives, making this important. Thus, it can be concluded that religious-based institutions have disclosure and accountability systems that must be tailored to stakeholders’ needs. Stakeholder confidence in religious institutions can increase with improved accountability.

The governor of Islam is responsible for people and God. According to Moghimi (2018), a government agent who crossed boundaries and abused his position was an equally bad act. Accountability practices must include several important elements. An organization must have an organized and logical accountability system. Accountability generates periodic financial reports. Financial statements contain information on the accounting practices. Some mosques presented their financial reports through websites, wall magazines (mading), and announcements made before Friday prayers. Worship houses usually issue financial reports that show the amount of money they receive and spend.

Since each stakeholder has different interests and expectations towards the mosque, stakeholder assessment can help the management of mosques improve their performance and meet the needs of stakeholders more effectively. The community may be interested in the hygiene and order of the environment around the mosque, whereas the community of mosques may be interested in the quality of the services and facilities offered by mosques. The local government may be interested in transparency and accountability in the management of the funds provided. By considering the interests and aspirations of stakeholders, management can improve the quality and quality of services, improve transparency, increase the accountable management of funds, and improve the contribution of the mosque to the development and well-being of the community. Thus, stakeholder assessments can improve the overall mosque management performance. By
paying attention to the interests of stakeholders, the management of mosques can improve the quality of service, transparency, and accountability of fund management, and increase the contribution of mosques in the development and well-being of the community. This research focuses on stakeholder judgment of mosque management. Researchers aimed to identify and investigate stakeholders’ perceptions of mosque management. The research shows how mosques and accountability programs are used to manage the mosque’s finances to maintain survival and promote it. It also shows the needs of various parties involved in mosque management.

METHOD
This study used a case study design combined with qualitative methodology. A qualitative approach was adopted to understand the phenomena under study (Hemink et al., 2011). In the meantime, researchers can create a comprehensive analysis of events based on case study design. The stakeholder assessment of mosque financial management research questions is addressed using open data gathered through a qualitative methodology. This research used case study methodologies. Case studies were chosen by the researchers because they made it possible to develop in-depth analyses of case or event studies.

Following Creswell (2014), data were gathered through in-depth interviews, observations, and document analysis. Because the interviews were semi-structured, participants might have been able to provide more in-depth responses based on their individual experiences. Similar to any software program, learning and effectively using qualitative software programs takes time and skill, even with the abundance of books available for learning the programs. The researcher combined qualitative data using QSR NVivo 12 Plus. The researchers then analyzed the combined data descriptively.

RESULTS AND DISCUSSION
Stakeholder Assessment of the Mosque Programme
As a stakeholder, judging God by his existence affects organizational decisions and actions. Organizational philosophy and management decisions are influenced by how faith is maintained by God. Stakeholders witness the way the organization considers social responsibility to God in its operations. Stakeholders rated the X-Mosque programme well. They believe that the program is beneficial to the X-Mosque community and the surrounding community, and is very good. They also felt that the programmes reflected Mosque X’s dedicated commitment to trust and build stakeholder confidence in the institution.

"If his people, I’m sure this is certain, the term must be trustworthy." (S_3)

In addition, by considering the existence of God as a stakeholder, the organization also considers how its decisions affect the environment. Engagement of stakeholders about how organizations deal with community participation by considering God's interests. The stakeholder gave a positive assessment of the impact of the X-mosque on the surroundings of the mosque. Some stakeholders feel that they have an inner attachment to the X-Mosque and its moisture, which is thought to be Jamaah’s assassination. The linkage to the X-Mosque could be affected by the attempts of the mosque’s takmir to smooth the socioeconomic situation. The activities carried out by the X-Mosque were carefully and enthusiastically followed by stakeholders.

"To ensure effective communication between Takmir and stakeholders, Jamaah participated in the activities of the X-Mosque. The Takmir mosque openly receives advice and criticism from the stakeholders. Takmir, the mosque, should communicate better with the parties involved so that they can build stronger trust."

"A lot of people are involved in this. Government agencies also supported this at that time. The Ministry of Religious Affairs is also an agency that other organizations are very supportive of. Because this X-mosque is a derivative of the Ngayogyakarta Hadiningrat Sultanate, many citizens, not just around the mosque, take advantage of that activity. Therefore, there is a lot out. Why do you come here? Because it's a very varied activity." (S_4)

Takmir’s ability to manage the X-Mosque program became one of the components that influenced stakeholders’ judgment of the takmir of the mosque. In this case, Takmir Masjid X’s success is seen as having the ability to manage stakeholder donations well and efficiently. Karim (2009) argues that the formation of a strong, diverse, and experienced governance structure is an additional component crucial to the success of an organization. The continuity of administration of the X-Mosque is considered to depend on competence.

"As far as I'm concerned, it's a trust in the management of zakat, infak, and sedekah. It was after Mr. T1. I think that's what it's managed to do well, like knowing that there's a lot of activity in the X-Mosque." (S_2)

The results of the interviews showed that the X-Mosque has produced economic improvements for the parties concerned through the distribution of zakat, infak, and sedekah, the learning of the Qur'an from an early age to a young age, religious activities (such as sholawat and studies), personal skills training (like speaking in public and in the Java language), and community art activities (such as Sufi dances and cultural carnivals).

"Yes, it's around the village. There is a fate when there is a time of idolatry." (S_2)
The programs mentioned in the X-Mosque can be evaluated based on stakeholder theory principles. The various parties associated with the X-Mosque, including the mosque community, youth mosques, and Islamic organizations, including governmental, private, and media organizations, participate in these programs. The programmes also emphasize the importance of transparency and accountability in the financial management of Mosque X and stakeholder involvement.

There are several reasons why mosque activities should be adapted to the needs of authorities. The mosques are built to meet the spiritual and social needs of Jamaah as well as the community around them. Mosques may lose their relevance if their activities do not match the interests and needs of Jamaah. For example, holding yellow book lessons in neighborhoods where the majority of community members are not sufficiently educated. Similarly, the function of the mosque as a community empowerment center would not be realized if its activities did not pay attention to the social problems surrounding it. Therefore, it is essential to know what stakeholders want so that mosque activities can be effectively used. Second, it is recommended that the mosque boost community support and participation. Acknowledging the role of the mosque as a hub for community growth and improving its operational sustainability is critical. The active involvement of the community and Jamaah can take many different forms, including regular attendance at studies, donor development funds, and the creation of empowerment initiatives in the mosque's surrounding area. Third, the mosque should encourage collaboration among interested parties. Coordinating programs and activities with stakeholder expectations will make it simpler to interact with different groups, including the government, businesses, community organizations, and prominent members of religious or social media. Creating youth entrepreneurship programs in conjunction with relevant services is a good example of this. Alternatively, obtaining two academic degrees to help the area around mosques become more literate. Interest-based endeavors foster resource support and enable synergy. These are some of the key explanations for why the mosque must coordinate its actions with stakeholders' goals. This is essentially done to improve the long-term benefits and social roles of the mosque. Wider participation and support from all sides will be encouraged by mosque activities that address community needs.

**Stakeholder Assessment of Mosque Accountability**

Accountability refers to the obligation of social institutions to be accountable for their decisions and actions to stakeholders, including the general public, donors, beneficiaries, and others. This means transparency in resource management, clear reporting on how funds are used, and active involvement with stakeholders to ensure that the social goals of the organization are well achieved. As a result, accountability is vital to ensure that social institutions perform their work properly and have a positive impact on society.

God is seen as an unrepresented entity in the business context, and his existence is abstract and spiritual. However, there are several ways to consider God a stakeholder in an organizational context. In this respect, god-given accountability can be defined as the moral and spiritual responsibility of a person or group toward God. (Schwartz, 2006). Accountability is associated not only with legal or financial responsibility but also with wider moral and spiritual responsibility. This study evaluated three aspects: good relations with God (habluminAllah), good relationships with humans (habluminannas), and refusal to return to the Kafiran (ittminaan al-qalbi bil faith), as depicted in the picture below:

![Figure 1. Accountability in the Islamic Perspective (Hudaib & Haniffa, 2002)](image-url)
In the context of religion, God is regarded as the Creator and owner of everything, including the universe and human life. As a result, every person and organization is responsible for their behavior. Accountability to God encompasses the moral and spiritual responsibility of any person or organization to correct themselves when they make mistakes or act contrary to moral and ethical principles.

"Obviously the financial report of the X-Mosque is available. For what? Because yes, that is it. Yes, HabluminAllah and Habluminannas." (S_4)

The X-Mosque has a strong motivation to engage in religious activities. One of the most obvious religious motives is commitment to relationships that are considered important, such as relationships with God and fellow human beings. The religious values of Mosque X also form a culture of accountability that shows a desire to be responsible for the management of the treasures given to them and the general public. Mosque X is also committed to preserving Islamic culture and Ngayogyakarta Hadiningrat Sultanate, as demonstrated by their efforts to preserve the forms of past buildings and preserve Islamic cultures. Moreover, mosque X played a role in the worship of Islam. Therefore, the religious motivation of Mosque X is seen in their endeavors to maintain relationships considered important, to maintain Islamic cultural integrity, and to involve takmir and managers in planning and organizing religious activities.

In the context of an organization, accountability to God can be understood as the moral and ethical responsibilities that an organization has in carrying out its operations. This includes the responsibility to treat managers, jamaahs, and communities fairly and respect their rights, as well as thinking about how the X-Mosque programme affects the environment and society as a whole. The X-Mosque has the custody and responsibility of each sex in planning and organizing incidental or routine activities.

The monthly financial reports are compiled by Chief Takmir Masjid X, which covers cash revenues and expenditures. These reports also cover certain monthly balances and routine and incidental activities. Takmir Masjid X’s financial reports are then placed on the mosque’s announcement wall to be read by the Mosque X stakeholders. These reports provide information about the finances of mosques and can be used to assess their performance and accountability.

"The problem is that Mr. T1 always reports." (S_1)

Stakeholder of Mosque X read the financial report and performed an evaluation of the performance of the mosque, this evaluation can affect the assessment of accountability given by the management of the Mosque.Abdi Dalem Ngayogyakarta Hadiningrat Sultanate oversees the religious activities of the Mosque X. The activities carried out in Mosque X must be in accordance with Islamic Sharia, which is the purpose of this surveillance. Stakeholders believe that the chief X-Mosque performs his duties honestly, openly, and responsibly and does not abuse the trust given to them.

The mosque’s financial report should be presented in accordance with stakeholder expectations for one important reason. The goal was to boost public trust and accountability. A program in the mosque that addresses the goals of Jamaah and the wider community will increase public trust and accountability to a higher degree. Transparency in organizing and carrying out duties is crucial. To ensure that the general public is aware of the benefits and factors of each program, the mosque must engage in active communication with all relevant parties. As a result, the public will have more faith in mosque management.

CONCLUSION

The X-Mosque religious program, a center for Muslim activities and economic empowerment, has been deemed satisfactory by stakeholders. The program considers the needs and interests of all parties involved, including the community, government, and surrounding communities. Cooperation between stakeholders is crucial for achieving program goals. The mosque program adheres to stakeholder theory, focusing on transparency, accountability, and stakeholder involvement. Mosque X has strong religious motivation and is committed to preserving Islamic culture and ties with the Ngayogyakarta Hadiningrat Sultanate. The mosque must fulfill community and Jamaah's spiritual and social needs, increase community involvement, improve communication with stakeholders, boost public trust and accountability, and strengthen the mosque's long-term advantages and community roles, attracting more engagement and support from all sectors.

REFERENCES


