

# Transformation of Masjid Raya management: Pioneering moderation-based administration, integrated financial system, and strengthening gender equality

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## Abstract

**Purpose** - This research aimed to explore the transformation of Mujahiddin Grand Mosque through a pioneering approach focusing on moderation in administration, an integrated financial system, and empowerment of gender equality.

**Method** - Employing a qualitative case study method, data was gathered through in-depth interviews with mosque officials, congregants, and community leaders. Documentation and observation were also utilized to complement the research findings.

**Result** - The study revealed successful implementation of moderation-based administration at Mujahiddin Grand Mosque, emphasizing dialogue, tolerance, and inclusivity. Integration of a financial system enhanced transparency and accountability in managing mosque funds, fostering public trust. Additionally, the mosque's inclusive approach towards gender equality empowered women in religious activities and administrative roles, fostering a gender-friendly and inclusive environment.

**Implication** - The findings hold significant value in offering insights for other mosques to adopt similar approaches, facilitating the creation of harmonious and inclusive communities in religious practices.

**Originality** - This research contributes original insights by highlighting the successful implementation of moderation-based administration, integrated financial systems, and gender equality empowerment within a mosque setting, paving the way for inclusive practices that can be replicated in diverse religious communities.



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**Kata kunci:**

Transformasi manajemen Masjid Raya, administrasi berbasis moderasi, sistem keuangan terintegrasi, penguatan kesetaraan gender.

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**Abstrak**

**Tujuan** - Penelitian ini bertujuan untuk mengeksplorasi transformasi Masjid Raya Mujahiddin melalui pendekatan perintis yang berfokus pada moderasi dalam administrasi, sistem keuangan yang terintegrasi, dan pemberdayaan kesetaraan gender.

**Metode** - Dengan menggunakan metode studi kasus kualitatif, data dikumpulkan melalui wawancara mendalam dengan pengurus masjid, jamaah, dan tokoh masyarakat. Dokumentasi dan observasi juga digunakan untuk melengkapi temuan penelitian.

**Hasil** - Penelitian ini menunjukkan keberhasilan implementasi administrasi berbasis moderasi di Masjid Raya Mujahiddin, yang menekankan pada dialog, toleransi, dan inklusivitas. Integrasi sistem keuangan meningkatkan transparansi dan akuntabilitas dalam mengelola dana masjid, sehingga menumbuhkan kepercayaan publik. Selain itu, pendekatan inklusif masjid terhadap kesetaraan gender memberdayakan perempuan dalam kegiatan keagamaan dan peran administratif, sehingga menumbuhkan lingkungan yang ramah gender dan inklusif.

**Implikasi** - Temuan ini memiliki nilai yang signifikan dalam menawarkan wawasan bagi masjid lain untuk mengadopsi pendekatan serupa, memfasilitasi terciptanya komunitas yang harmonis dan inklusif dalam praktik keagamaan.

**Keaslian** - Penelitian ini menyumbangkan wawasan orisinal dengan menyoroti keberhasilan implementasi administrasi berbasis moderasi, sistem keuangan terintegrasi, dan pemberdayaan kesetaraan gender di lingkungan masjid, membuka jalan bagi praktik inklusif yang dapat ditiru oleh komunitas agama yang beragam.

## **Introduction**

Grand Mosques are important institutions in society that play a major role in spreading religious values, connecting communities, and providing religious services to its congregation. As times change and the needs of the community become more complex, there is a need to change and modernise the management of the Grand Mosque to keep it relevant and effective in performing its functions (Rahmawati, 2012).

In the past, mosque management may have faced challenges in handling the variety of religious approaches and diverse needs of the community. Therefore, there is a need for an administrative approach based on moderation to ensure that mosque activities are inclusive, respect diversity, and uphold the underlying religious values of Islam (Fahmi, 2022). In addition, the financial aspect of mosque management also plays an important role. In many cases, mosques rely on community donations to run daily operations, provide religious services, and undertake benevolent projects. Therefore, it is important to have an integrated and effective financial system to manage funds smoothly and efficiently. (Al Husaini, 2021), (Mu'az, 2023).

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While mosques are important places of worship for both men and women, there is a need to ensure that the role and inclusion of women in mosque management and activities is respected and given equal opportunities. This will contribute to the development of an inclusive and harmonious community. Therefore, this study aims to examine the transformation of the management of Masjid Raya which emphasises on three main aspects: Moderation-Based Administration: How a moderation-based administrative approach can strengthen community integration and overcome differences in religious interpretation. Integrated Financial System: How the use of an integrated financial system can improve transparency, accountability, and efficiency in the management of mosque funds. Strengthening Gender Equality: How efforts to strengthen gender equality within the mosque can enhance the role of women in decision-making and community activities, and promote social harmony.

Previous research also supports innovative measures to realise moderation-based administration, an integrated financial system, as well as strengthening gender equality. Hasan et al. (2022) presented the implementation of religious moderation in Medan's Al-Mashun Grand Mosque, highlighting the importance of mosque management that promotes moderate attitudes in religious practices. Anwar (2021) and Mujiburrahman (2020) looked at the perspective of mosque management in promoting religious moderation, highlighting the important role of mosques in developing moderate attitudes in society. In addition, in the context of mosque financial management, Kurniasih et al. (2022), Huda (2021), and Wahyudi (2020) separately explained the importance of an integrated financial system in improving transparency, accountability, and efficiency of mosque financial management. Furthermore, efforts to promote gender mainstreaming in mosques have been the focus of research, as illustrated by the works of Maimunah (2022), Amalia (2021), and Muhaimin (2020), which show concrete strategies and implementation to strengthen the role of women and create gender-inclusive and friendly mosques.

Additional sources such as the Guidelines for Mosque Management by the Ministry of Religious Affairs of the Republic of Indonesia (2021) and the Fatwa on Gender Equality in Islam by the Indonesian Ulema Council (2020) became an important foundation in formulating recommendations and guidelines in implementing transformation in the management of the Grand

Mosque. The entire literature is an important foundation for research on the Transformation of Grand Mosque Management: Pioneering Moderation-Based Administration, Integrated Financial System, and Strengthening Gender Equality.

This research makes a novel contribution by presenting a practical guide to implementing transformation in the management of the Grand Mosque. This is an important innovation given the complexity of the needs of today's society, which requires adaptation of mosques to remain relevant. In this context, this study emphasises the importance of such transformation to ensure the mosque's continued role in spreading religious values, strengthening unity, and building an inclusive society. Compared to previous studies, the novelty in this research lies in the practical approach offered to implement a holistic and comprehensive transformation in the management of the Grand Mosque, which includes aspects of religious moderation, integrated financial systems, and strengthening gender equality. This reflects a necessary response to the evolving social dynamics and needs of the community.

## Research Methods

This research uses a qualitative approach that is suitable for gaining an in-depth understanding of the transformation of mosque management. The case study approach was chosen because it can provide a detailed view of the implementation of transformation in a real context. Masjid Agung Mujahiddin was chosen as the main case study because it has undergone transformation in three aspects: moderation, integrated financial system, and gender equality. The selection of this mosque was based on relevance to the research topic. The participants in this study totalled 15 people including mosque administrators, worshippers, and community leaders involved in the stewardship transformation. The selection of participants was done purposively based on their roles and contributions in the transformation. Data were obtained through in-depth interviews with participants involved in the transformation. Interviews were conducted to obtain their views and experiences related to changes in administration, financial systems, and gender equality empowerment. In addition to interviews, documentation and observation were also used to gather additional information (Soendari, 2012).

Data collected from interviews, documentation, and observations were analysed qualitatively. Content analysis was used to identify emerging themes and patterns related to moderation, financial systems, and gender equality in mosque transformation. Triangulation techniques were used to increase data validity. This was done by comparing interview results with documentation and observation data, and checking the consistency of findings. The results of the analysis are interpreted to reveal how the implementation of moderation in administration, integrated financial system, and gender equality empowerment have positively impacted the Mujahidin Grand Mosque.

## Results and Discussion

### *Moderation-Based Administration of the Mujahidin Grand Mosque*

In an effort to create an atmosphere of peace, unity of the people, and avoid differences in views that can trigger conflict based on differences in religion, the Mujahidin Foundation has taken concrete steps by issuing an official decision by the Foundation Trustees regarding the role of the Prayer Imam, Khatib, and lecturer in delivering sermons and Islamic messages in tabligh activities

at the Mujahidin Grand Mosque. All policies written in this decision are the result of the implementation of the Vision, Mission, and Goals as well as the Strategic Plan set by the West Kalimantan Mujahidin Foundation in the management of the Mujahidin Grand Mosque.

From the results of interviews, observations, and document analysis, it can be found that the Mujahidin Grand Mosque since its inception has acted as a centre for da'wah and community development with the aim of forming a society that has noble morals. Some da'wah activities that focus on building a moderate society include daily congregational prayers, Friday prayers, Eid prayers, studies after mandatory prayers, studies of the Mujahidin Women's taklim assembly, Muhasabah studies of Mujahidin Women, and through da'wah broadcasts on Radio and Television media.

The main activities in this mosque are the five daily congregational prayers, Friday prayers, and Eid prayers. In congregational prayer, people from various backgrounds gather and follow the imam with harmonious movements. The harmony in this congregational prayer is expected to reflect a harmonious togetherness among the congregation. Furthermore, through sermons or lectures after the prayers, the messages of the Qur'an and hadith are delivered, which can slowly bring about changes in the mindset, attitude, and actions of the congregation.

However, it is worth remembering that the success of this communication can shape harmony or conflict. Therefore, the Mujahidin Grand Mosque endeavours to ensure that the messages delivered through khutbahs do not trigger division or hostility due to the selfishness of the messenger. In an effort to maintain harmony, tranquility, and peace in diversity, the mosque implements various policies in building a moderate society.

In an effort to maintain the values of tolerance and togetherness, as well as avoid conflict in terms of differences in religious views within the Mujahidin Grand Mosque, policies have been implemented to maintain the principle of neutrality in mosque management. This mosque, as a symbol of the people of West Kalimantan, is held as an example for mosques in the region, and neutrality is considered a key principle that must be held and implemented within it (Raharja, Rifa'i & Wulandari, 2023).

This neutrality does not favour certain religious views or groups. The mosque applies the principle of inclusiveness in its management, accepting and accommodating differences in Islamic madhhabs and community organisations (Zaidan, Priyatna, & Mulyadi, 2020). The main goal is to prosper the mosque and encourage mutual respect and appreciation in the Muslim community. The mosque management emphasises that the mosque is not affiliated with any particular faith, although many of its founders are from Muhammadiyah. There are practices that seem to point to Muhammadiyah, such as not using qunut in the morning prayer or dhikr in congregation, but this has more to do with the coincidence that many administrators and worshipers come from Muhammadiyah groups.

Although there is an assumption that this mosque tends to follow Muhammadiyah, in reality the management tries to maintain neutrality. The selection of prayer imams is not related to any particular ideology or group. The main requirement for becoming an imam is memorisation of the Qur'an, and practices such as not doing qunut in the morning prayer are not a fixed requirement.

All this shows that Masjid Raya Mujahidin has a diversity of religious views and does not close itself off to differences.

JID | 412 The lack of bigotry towards certain faiths and openness to differences in the selection of prayer imams shows that this mosque promotes the values of inclusiveness, teaches wise, fair, and moderate attitudes in dealing with differences. Thus, the Mujahidin Grand Mosque provides an example and invitation for communities and mosques in West Kalimantan to manage mosques as a means of building unity and practising a wise attitude in dealing with differences.

Interviews with mosque administrators, congregants, and community leaders revealed that the Mujahiddin Grand Mosque successfully implemented a moderation approach in its administration. The participants emphasised the importance of dialogue, tolerance and inclusiveness in decision-making and the organisation of religious activities. This is reflected in a more open decision-making process, respecting various religious interpretations, and avoiding extremism.

From the interviews and data analysis, it appears that the moderation-based administrative approach adopted by the Mujahiddin Grand Mosque has had a positive impact on the transformation of mosque management. The concept of moderation, which emphasises tolerance, dialogue and inclusiveness, has changed the way decisions are made and religious activities are organised in the mosque (Asni, Mahamud, & Sulong, 2020).

The notion that moderation plays an important role in mosque administration is supported by many theories in social science and religion. The concept of moderation in Islam, for example, emphasises the balance and adjustment between religious teachings and social and cultural contexts (Raharja, Rifa'i, & Wulandari, 2023). In the context of mosque management, this approach can prevent extremism, strengthen relationships between congregants, and bridge differences in views.

The principle of moderation is an important aspect of Islamic teaching. The concept of "wasatiyyah" in Islam teaches balance and moderation in various aspects of life. In mosque administration, the principle of moderation promotes harmony between religious teachings and community needs. The implementation of moderation in the Mujahiddin Grand Mosque that respects different views and encourages dialogue reflects the application of this concept in practice. In addition, it demonstrates that the concept of dialogue-based leadership, where leaders listen to different voices and opinions before making decisions, can support an understanding of how moderation-based administration can succeed. This approach paves the way for active participation of congregants in mosque decision-making, which in turn strengthens community ties.

Azyumardi Azra's theory of moderation in social science (Dani, J. A., & Mukti, B, 2023) suggests that this approach can help overcome conflict and create an environment of harmony. In the context of mosque administration, decision-making based on moderation can prevent internal conflicts that often arise due to differences in religious interpretations or views. This is in accordance with balance theory in social science emphasising the importance of maintaining balance between different elements in society. The moderation approach in mosque administration can be seen as an attempt to create a balance between tradition and innovation, as well as between different religious interpretations. In addition, tolerance theory emphasises respect for differences and open dialogue, which is in line with the moderation approach in treating diverse views.

In the practical context of the Mujahiddin Grand Mosque, the implementation of moderation in administration is reflected in collective decision-making, which involves a range of religious views and understandings. This creates an inclusive environment where congregants feel valued and heard. In addition, the moderation approach has also improved people's understanding of broader religious values, avoiding polarisation and confrontation (Asni, Mahamud, & Sulong, 2020), (Dani, J. A., & Mukti, B. (2023).

Overall, the data analysis shows that moderation-based administration in the transformation of the Mujahiddin Grand Mosque is not only based on Islamic religious values that encourage balance and dialogue, but also receives support from social theories that underline the importance of tolerance, balance, dialogue-based leadership, and wise conflict handling. Thus, this approach is not only beneficial for mosque management, but can also provide a positive example for the development of inclusive and harmonious communities.

### *Mujahiddin Grand Mosque Integrated Financial System*

Based on the Mujahidin Foundation Bylaws since 2013, the financial management of all institutions within the foundation is integrated in one central mechanism, namely by the Foundation itself. In the annual work meeting, each institution submits a work plan and the required budget. From this plan, the Foundation Treasurer prepares a budget for each institution according to their respective needs.

Each institution's Treasurer collects activity funds that enter the institution's treasury. These funds are then submitted to the Foundation treasurer through the Mujahidin Foundation Finance Directorate. For example, the Lembaga Dakwah Ibadah dan Pemakmuran Masjid (LDIPM) has da'wah and worship activities such as Eid prayers, i'tikaf prayers in Ramadan, tabligh akbar, and others. The infaq collected from the congregation in these activities is collected by the LDIPM treasurer. After that, the LDIPM treasurer submits all the infaq funds to the Foundation treasurer through the Directorate of Finance.

The officers in charge of collecting infaq get a letter of assignment from the Foundation or SK from the activity committee. The same thing also happened to the Mujahidin Women's Empowerment Institute. Since 2013, activity funds within this institution have also been integrated and managed by the Foundation. The process is that funds from Early Childhood Education (PAUD) are managed internally by the Secretary of Women's Empowerment. Then the funds are submitted to the Foundation Treasurer through the Finance Directorate of the Mujahidin Foundation.

For monthly operational funds, each institution submits an application to the Foundation treasurer through the Mujahidin Foundation Directorate of Finance. However, until 2019, not all institutions within the Mujahidin Foundation implemented a centralised financial management model. An example is the Institute of Informatics and Communication (Likom). Radio Mujahidin FM, which is part of Likom, manages its own finances because it is a Limited Liability Company (PT), except for water and electricity costs which are assisted by the Mujahidin Foundation.

The institutions that have implemented the centralised financial management model are the Women's Empowerment Institute, the Institute of Da'wah Worship and Mosque Prosperity, the Social Institute, and the Youth and Adolescent Institute within the Mujahidin Foundation. Through

interviews and document analysis, it was found that the use of an integrated financial system has increased transparency and accountability in the management of mosque funds. Financial data is more easily accessible and traceable, reducing the potential for errors or misuse of funds. Participants also revealed that the system has built public trust in the mosque's financial management.

Data obtained from interviews and observations show that the use of an integrated financial system has increased the level of transparency and accountability in the management of mosque funds. The ability to track income, expenditure, and fund allocation in detail has provided better access to information for mosque administrators and congregants. This impact is in line with financial management theory, which emphasises the importance of transparency in managing organisational funds.

The integration of financial systems enables the reduction of redundancies and increased efficiency in the management of mosque funds (Rahmawati, 2012). More accurate and real-time information enables better decision-making regarding the allocation of funds for religious projects and community activities. This is in line with financial management theory which highlights the need for efficient fund management to achieve organisational goals.

Findings from the study show that the use of an integrated financial system has helped build public trust in the management of mosque funds. With higher transparency and the ability to present valid financial information, worshippers and the general public feel more confident in providing donations and financial support. This can be interpreted as supporting the theory of trust in financial management (Waldan, R, 2020).

The integrated financial system has helped reduce risks related to misuse of funds and fraud. Through stronger internal control mechanisms and careful monitoring, the mosque can identify potential financial problems early and take appropriate action. This is in accordance with the theory of risk management and internal control in the management of organisational funds.

From the perspective of Charles Horngren's theory of financial management and accounting (Waldan, 2023), the implementation of an integrated financial system at the Mujahiddin Grand Mosque has provided benefits that are in line with the principles of efficiency, transparency, accountability, and risk management. Thus, the results of this data analysis reinforce the importance of adopting an integrated financial system in the context of mosque fund management, and provide valuable lessons for other mosques seeking to improve their financial management.

The adoption of an integrated financial system in the transformation of the management of the Mujahiddin Grand Mosque illustrates how the principles of financial management and accounting can support the achievement of the objectives of religious organisations. The observation that an integrated financial system improves transparency and accountability in the management of mosque funds is directly related to the principles of the Cadbury Committee's 1992 theory of transparency and accountability in financial management (Waldan, 2023). This theory emphasises the importance of providing clear and accurate information to interested parties, including congregants and the public. By detailing expenditure and income, the integrated system fulfils the transparency standards expected by this theory.

The presentation shows that the integration of financial systems helps the management of funds to be more efficient. This is consistent with the principles of fund management efficiency theory, which emphasises that good management will result in optimal fund allocation and effective use of resources. An integrated system allows for better decision-making regarding the allocation of funds for various mosque needs, following the guidelines of this theory (Anggraini, 2021).

The analysis showing that the use of an integrated financial system helps build public and donor trust in the management of mosque funds can be linked to the principles of donor trust and satisfaction theory in financial management. According to this theory, the level of donor trust and satisfaction will influence the financial support provided (Dani, & Mukti, 2023). By providing accurate and trustworthy financial information, mosques create an environment that fulfils donor expectations and strengthens relationships. The observation that the implementation of an integrated financial system helps reduce financial risks and misuse of funds is related to the principles of risk management and internal control theory. This theory emphasises the importance of identifying, measuring, and managing risks related to fund management. System integration helps strengthen supervision and monitoring mechanisms, in accordance with the principles of this theory (Puriyanti, & Mukhibad, 2020).

Overall, the data analysis on the implementation of an integrated financial system at the Mujahiddin Grand Mosque is strongly related to existing principles and theories in financial management. This implementation not only meets the expectations of these theories, but also makes a positive contribution in achieving the goals of the religious organisation and building better relationships with the congregation and the community.

#### *Mujahiddin Grand Mosque Gender Equality Empowerment*

The management structure of the Mujahidin Grand Mosque provides significant access and roles to women in mosque management. One of the areas that focus on the role of women in the management of this mosque is the "Women's Empowerment Division," the head of the Women's Empowerment Division has the ability to voice the needs of female worshipers in leadership meetings. Some of the needs she voices include the provision and maintenance of women's ablution facilities, women-only prayer spaces, and women's prayer tools that maintain cleanliness and comfort. In addition, the women's board is also authorised to manage the women's taklim assembly at the Mujahidin Grand Mosque. This taklim assembly has the participation of worshippers from various areas in Pontianak City.

The women's board of the Mujahidin Grand Mosque is also active in co-operating with other fields in da'wah activities at the mosque. For example, they participate in the "Buka Bersama" programme held every Thursday and Monday in the mosque hall. In this programme, the role of the women's board is to provide takjil or breaking the fast. They also play a role in finding regular donors who are willing to contribute to this programme, so that every Monday and Thursday there are always takjil ready to be distributed to the congregation. Overall, the active role of women administrators in mosque management and da'wah activities shows their commitment to strengthening the role of women in the mosque environment and encouraging their participation and contribution in various religious activities.

Data obtained from interviews and observations show that the Mujahiddin Grand Mosque has adopted an inclusive approach in gender equality empowerment. Women are empowered to participate in religious activities and invited to take on roles in mosque administration without discrimination. This empowerment includes training, involvement in decision-making, and recognition of the vital role of women in the community. The finding that the Mujahiddin Grand Mosque empowers women in religious activities suggests a shift in the traditional paradigm that limits women's roles. This inclusive approach is in line with feminist theories in social and religion, which emphasise the need to provide equal opportunities for women in all aspects of life, including in religious activities.

The incorporation of women in administrative roles in mosques reflects an important step in achieving gender equality in decision-making and management. This action is in line with Alice Eagly's theory of gender equality in organisational management (Waldan, 2022), which encourages women's participation and involvement in various aspects of organisations, including administration. This theory emphasises the importance of women's presence at various levels of the organisation, strengthening their role in decision-making, and creating an environment where their contributions are recognised and valued. By encouraging women's participation in mosque administration, the theory supports the principles of inclusivity and equality in the management of religious organisations. The finding that gender equality empowerment has created an inclusive and gender-friendly mosque environment shows links with the theory of equality and sustainable development. This theory emphasises the importance of creating a just environment, where women and men can contribute equally and respect each other.

The implementation of gender equality empowerment in mosques illustrates efforts to eliminate gender discrimination in religious spaces (Dakir, 2022). This is in line with the Universal Declaration of Human Rights (UDHR): The UDHR, adopted by the UN General Assembly in 1948, states that all human beings are born free and equal in dignity and rights (Waldan, 2022). The UDHR prohibits discrimination based on race, colour, sex, language, religion, nationality or other status. So it is aligned in the aspect of emphasising the importance of providing equal rights and opportunities to all individuals, regardless of gender. The success in implementing gender equality empowerment at the Mujahiddin Grand Mosque provides a positive example for other mosques.

The finding that mosques empower women in religious activities and mosque administration reflects the application of feminist principles (Lim, & Padawangi, 2008). This theory advocates gender equality and women's empowerment in all aspects of life, including in the realm of religion. Empowering women in religious activities and administrative roles is in line with the goals of feminist theory to address gender inequality and discrimination.

The observation that women are empowered in mosque administrative roles illustrates the implementation of gender equality principles in practice. This theory encourages women's active participation in decision-making and management, reducing gender disparities in aspects of life. The empowerment of women in mosque administration is a concrete example of efforts towards gender equality. The focus on creating an inclusive and gender-friendly mosque environment is in line with the principles of inclusion and diversity theory (Jamal, Somantri, & Al-Fauzi, 2019). Opening up space for women in religious and administrative activities creates a safe and open space

for all community members. This supports the goal of inclusion theory that seeks to create an environment that values differences.

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## **Conclusion**

This research provides an in-depth description of the transformation of the management of the Mujahiddin Grand Mosque in three main aspects: moderation-based administration, integrated financial system, and gender equality empowerment. The conclusions that can be drawn from each aspect are as follows:

The implementation of moderation-based administration at the Mujahiddin Great Mosque brings significant changes in mosque management. The principles of moderation, such as dialogue, tolerance, and inclusiveness, have changed the dynamics of decision-making and interaction within the community. With this approach, the mosque creates an environment that respects different views and promotes dialogue between congregants. In conclusion, the moderation approach is an important foothold in shaping a harmonious and inclusive community.

The implementation of an integrated financial system in Mujahiddin Grand Mosque provides significant benefits in fund management. Transparency and accountability are enhanced, resulting in efficiency in the use of mosque funds. System integration also helps build public trust in the mosque's financial management. In conclusion, the integrated financial system has proven the importance of transparency, efficiency, and accountability in the management of religious organisation funds.

The empowerment of gender equality in the Mujahiddin Grand Mosque is a step forward towards a more inclusive environment. In its totality, the transformation of Mujahiddin Grand Mosque's management through moderation-based administration, integrated financial systems, and gender equality empowerment has resulted in complementary positive impacts. This approach not only creates an inclusive and equitable mosque environment, but also provides an inspiring example for other religious communities. The conclusion of this study asserts that through the implementation of the principles of moderation, financial transparency, and gender equality, mosques can become spiritual centres that promote harmony, engagement, and inclusion in society.

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