



## Human Resources Aspects in Mosque Financial Management in Jogokariyan Mosque and Al-Ikhlash Jatipadang Mosque

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**Abstract:** Indonesia has the largest Muslim population in the world and is a generous country in the world in donating money through mosques. From here, mosque administrators/takmirs need to build, maintain, and increase the trust given by the congregation to the mosque, especially in improving services and increasing access to the impact of donations given by the congregation. In this case, human resources are the highest asset in mosque management. This research aims to make human and financial resource management more transparent and accountable and able to have a big impact on society. This research method is descriptive qualitative with the analytical tool used, namely ANP (Analytic Network Process) with a total of 7 respondents; the research objects are the Jogokariyan Mosque, Yogyakarta, and the Al-Ikhlash Mosque, Jatipadang, Jakarta. The data collection results show that human resources in the two mosques have high problems. The results of the analytical synthesis of the network process of internal problems, problems, and solutions for human resources and management. In the internal problems cluster, the integrity aspect was chosen as a priority issue in managing mosque finances with a score of (0.331), followed by the accountability aspect with a score of (0.240), and the human resources aspect (0.215).

**Keywords:** ANP; Mosque; Human Resources

**Abstrak:** Indonesia memiliki populasi Muslim terbesar di dunia dan merupakan negara dermawan di dunia dalam menyumbangkan uang melalui masjid. Dari sini, pengurus/takmir masjid perlu membangun, menjaga dan meningkatkan kepercayaan yang diberikan jamaah kepada masjid, terutama meningkatkan pelayanan dan meningkatkan akses terhadap dampak donasi yang diberikan jamaah. Dalam hal ini sumber daya manusia merupakan aset tertinggi dalam pengelolaan masjid. Tujuan dari penelitian ini adalah agar pengelolaan sumber daya manusia dan keuangan menjadi lebih transparan dan akuntabel serta mampu memberikan dampak besar bagi masyarakat. Metode penelitian ini adalah deskriptif

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kualitatif dengan alat analisis yang digunakan yaitu ANP (Analytic Network Process) dengan jumlah responden 7 orang, objek penelitiannya adalah Masjid Jogokariyan Yogyakarta dan Masjid Al-Ihlash Jatipadang Jakarta. Hasil pendataan menunjukkan bahwa sumber daya manusia di kedua masjid tersebut mempunyai aspek permasalahan yang cukup tinggi. Hasil sintesa analitik jaringan proses permasalahan internal, permasalahan dan solusi sumber daya manusia dan manajemen. Pada klaster permasalahan internal, aspek integritas dipilih sebagai isu prioritas dalam pengelolaan keuangan masjid dengan skor (0,331), disusul aspek akuntabilitas dengan skor (0,240), dan aspek sumber daya manusia (0,215).

**Kata Kunci:** ANP; Masjid; Sumber daya manusia

## Introduction

The mosque is a place of worship for Muslims. The purpose of constructing a mosque is to serve as the hub of Muslim da'wah institutions, which are established to promote the welfare of society and Islam. Growing up in a multicultural setting with people from different origins makes societal issues more difficult and also turns them into a social phenomenon. To meet the problems of a rapidly changing time, the mosque must make accommodations for the social demands of the neighborhood. Mosque managers are very concerned about the degradation of Muslim generations' values and the perception of religion as being foreign to regular Muslims.

In Indonesia, the presence of mosques continues to experience growth. However, as conveyed by the chairman of DMI Yusuf Kalla, there is no exact data that the number of mosques in Indonesia is approximately 700,000. However, in this case, the author conveys data from the "simas" (mosque information system) of the Ministry of Religion in 2022; the total number of mosques in Indonesia is 287,130 mosques. Not to mention the existence of prayer rooms (small mosques as they are known in Indonesia), which total 345,417 prayer rooms; its existence is predicted to continue to increase in line with the continued growth of the Muslim population, which forms the majority in Indonesia. These findings indicate that strong religious belief and the level of trust of the people in the mosque will make it easier for the people to make donations to the mosque (Kasri & Ramli, 2019).

Mosque management itself has three aspects: *iarah* (mosque organization), *imarah* (prosperity of the mosque), and *ri'ayah* (physical facilities/infrastructure of the mosque). The main point in the mosque's *idara* is how the organization can manage finances properly, efficiently, transparently, and reliably accountable. This is because financial management, especially mosque funds, is very important. Moreover, there are not a few non-profit organizations, especially mosques, that want and already have some business productivity, starting from cooperatives, lodging, or other businesses that need proper financial management because, without proper financial management, both a profit-oriented and non-profit organization will find it difficult to achieve its main goals.

In terms of economic empowerment, the role of the mosque is still not maximized, so people do not feel the mosque's presence (Jannah, 2016). Empowerment is an attraction in the study of Islamic economics in which the role of the mosque is expected to be a solution for the ummah amid the nation's economy being weakened due to increasingly free global competition. This means that managing

mosque funds should be done proportionally and professionally. The takmir/administrators of the mosque should not manage finances, think like the poor, collect funds, and then withhold them; mosque administrators should not make money but should always think about how to give, not ask. The mosque must support, not be a burden (Detik.com, 2019).

The issue of accountability and internal control is also important; the practice of internal control by takmir/mosque administrators, both from income and absorption, requires significant attention (Mohamed et al., 2014). Therefore, the performance of takmir/mosque administrators becomes significant if the management of funds is guided by good regulations and supervision for a mosque's goals (Mohd-Sanusi et al., 2015). Budget control and reporting are things that cannot be abandoned in mosque financial management must be done consistently because it includes principles in managing funds. Hence, some mosques are still weak in doing this (Siraj, 2007). In addition to the several things above, budget planning cannot be overlooked because it is one of the future fund management plans. Over 90% of mosques have simple financial books and reports, but most have not conducted regular budget evaluations (Fahmi, 2018).

Human resources are the highest asset in mosque management. The existence of good resources will feel meaningless if human resources as managers do not contribute enough. Therefore, quality human resources are needed to increase an organization's or company's competitiveness to achieve goals. This condition shows that human resources have a very big role in the success of the mosque.

The mosques that are the objects of this research are the Jogokariyan Mosque in Yogyakarta and the Al-Ikhlash Jatipadang Mosque in Jakarta. These two mosques have become a phenomenon because their views on mosque management are outside the perception of most administrators/takmir/DKM in general. To answer human resource problems in managing mosque finances, this research aims to make human resources and mosque financial management more transparent and accountable. It can have a big impact on society.

This type of research is field research, carried out in an incentive, detailed, and in-depth manner in a descriptive way. This study explores and analyzes how the Jogokariyan mosque and the Al-Ikhlash Jatipadang Mosque implement human resources in mosque financial management. In general, there are three types of research objectives: 1) discovery, 2) evidence, or 3) development. Discovery means that the data is completely new and has never been known before, while proof means that the data can be used to prove doubt about certain knowledge or information. Meanwhile, development means that data can broaden and deepen existing knowledge (Zuriah, 2006). The nature of the research is qualitative research, a type of research whose findings are not obtained through quantification procedures, statistical calculations, or other numerical measurement methods (Ajat, 2018).

Two data sources are used in this study, namely primary and secondary. This study's primary data are from interviews, observations, documentation, and interviews with experts and practitioners. The results of the four data are used as the primary source by the researcher because this type of research is field research, so the data used as the main source are taken directly with the research object, namely the results of interviews, results of field observations, and other data, regarding informants (Hasan, 2002). The collected data regarding financial reports are taken from 2017 - 2018 and 2018 - 2019.

This research uses the Analytic Network Process (ANP), the most comprehensive framework for community, government, and corporate decision analysis currently available to decision-makers. This allows one to include all the factors and criteria, real and intangible that must be taken to make the best

decision. ANP enables interaction and feedback within groups of elements (inner dependency) and between groups (outer dependency). Such feedback best captures the complex effects of interactions within society, especially when risk and uncertainty are involved (Saaty, 2004). AHP has three simple axioms that carefully define the scope of a problem: reciprocity, hierarchical structure, and homogeneity (Ascarya, 2005).

## Results and Discussion

### Human Resources Theories

Griffin defines management as the process of planning and decision-making, organizing leading, and controlling the organization of human, financial, physical, and information resources to achieve organizational goals efficiently and effectively (Griffin, 2022). Sharia views management as a science and activity (Yusanto & Karebet, 2002). As a science, management is free of value or subject to permissible laws.

According to Mondy and Martocchio, human resource management is achieving organizational goals using humans or individuals. Individuals or employees who are managed so that they have the appropriate competence and expertise needed to support their work (Mondy & Martocchio, 2016). Armstrong added that human resource management is a strategic approach to managing the most valuable assets in an organization, namely the people who work there who individually or collectively contribute to achieving the goals that have been entrusted (Armstrong, 2006).

Human resource management has an important function for the organization, not only at the managerial level but also at the operational level: managerial, operational, development, compensation, integration, maintenance, and termination of employment. Meanwhile, according to Werner and DeSimone, human resource management can be divided into two important parts: the main and support functions (Werner & DeSimone, 2006). The main function is directly related to procuring employees maintaining and developing them. At the same time, the support function is directly related to the support provided to management activities, including determining changes to the organizational structure when needed (Foeh & Suryani, 2019).

According to Henry Simamora, there are four human resource goals: social goals, organizational goals, functional goals, and personal goals (Hartatik, 2014). Therefore, multiple models of management emerge to compile various human resource management activities, this is important to apply to understand various problems. These models are;

a) Clerical model

This model functions to obtain and maintain reports, data, and records and carry out routine tasks.

b) Legal Model

In this model, human resource operations derive their strength from legal expertise.

c) Financial Model

The financial aspect of human resource management focuses on the major influence of human resources, including indirect compensation costs such as health insurance, pensions, life insurance, vacations, etc.

d) Managerial Model

The managerial model focuses on understanding the terms of reference for productivity-oriented line managers who carry out several human resource functions.

e) Humanistic Model

The central idea of this model is to develop and foster the value and potential of human resources within the organization.

f) Behavioral Science Model

This model assumes that behavioral sciences such as psychology and organizational behavior are the basis of human resource activities.

Those definitions generally highlight objectives and systems from planning to supervision. Structured systems and processes are very important and must be implemented by human resource management to achieve organizational goals. Goals prepared either short, medium, or long term by human resource management must be oriented or by organizational goals.

### **Mosque Financial Management**

In the mosque's financial policy, records and administration are needed in the form of bookkeeping so that they can find out the income and expenses of the mosque as a reference for reporting to the congregation. The form of financial policy is as follows;

- a) Receipts focusing on alms funds, infaq, zakat, etc.
- b) Mosque cash disbursements must also be recorded in detail.
- c) Budget and control that focuses on work plans and mosque activities.
- d) Financial reports that focus on accountability for all financial transactions, from documents to information in the form of financial reports.
- e) Mosque financial management must be based on POAC (Planning, Organizing, Actuating, Controlling) (Alwi, 2015).

If the mosque's financial management can be managed properly, the development of mosque finances can operate smoothly. A mosque financial management rule must be created to educate the mosque takmir because many mosques still have not adopted mosque financial management. The two allocations that make up ideal mosque finance management are productive and wasteful. The following can be seen as a type of mosque financial management regulation (Andarsari, 2017).

As an organizational unit, the mosque must handle finances as part of its da'wah duty, which is to carry out the people's will faithfully. Based on the idea that individuals should constantly be given authority, which will have an impact on growing Muslims' piety and religion. In this case, both mosques apply for two roles in handling human resources issues, as elaborated in the part below.

### **The Role of Human Resources in the Jogokariyan Mosque**

The Jogokariyan Mosque is named Jogokariyan Village, founded by Sultan Hamengku Buono IV (1802-1822). This village mostly consists of the nobles of the Mataram Kingdom who live on duty in the palace environment. It was opened as Sinuwun Sedo Plesir. At that time, the population in the Baluwati

fort, mostly the courtiers, including the soldier's courtiers, was considered too dense. Therefore, the "Jogokariyan" unitary soldiers were moved to the southern fort, north of the Krapyak stage or kandang Manjangan. Thus, the soldiers' residence was later known as "Kampung Jogokariyan."

The construction of the mosque began on September 20, 1966. The mosque is expected to be able to glue and unify the Jogokariyan people, who were previously divided into political streams and political movements during the upheaval before the 1965 incident. The Jogokariyan Mosque can be a unifying tool for the ummah and society based on the culture of the Jogokariyan village.

The arrangement of the takmir committee for the Jogokariyan mosque begins with general elections for takmir, which are held every four years. The election was attended by residents and worshippers of the Jogokariyan mosque. The most recent election was held in January 2019. It resulted in a management composition consisting of a Syura Council, General Chair, Head of Division, Secretary and Treasurer, and 30 Bureaus spread over three fields. The management of the Jogokariyan Mosque has several strategic steps taken by the Takmir of the Jogokariyan mosque in the prosperity of the mosque (mosque management): mapping, serving, empowering, and coaching.

These four elements show the important role of the human resource aspect in mosque financial management. First, in mapping, a mosque must have a clear da'wah map, a real area, and a recorded congregation. This data collection is carried out by the Jogokariyan mosque for its congregation, including potential, needs, opportunities and challenges, strengths and weaknesses. In both services, the mental set of the takmir of the Jogokariyan Mosque is as a servant of the congregation, not as the ruler of the mosque. The philosophy is that takmir cares, serves, and respects the existence of each congregation. The third is empowerment; the Jogokariyan Mosque appreciates its existence and directs all the potential in the Jogokariyan village environment, especially for its congregation. The mosque provides roles and space for the congregation. Fourth, coaching, Jogokariyan mosque conducts coaching, understanding Islam, and increasing the role of residents in the mosque.

There are several sources of funds obtained by the Jogokariyan Mosque, such as general infaq (infaq box), zakat, shodaqoh, endowments (ziswaf), donors (donations for certain agendas), sponsors, mosque-owned businesses and the third treasurer. These methods are pivotal in determining the mosque's financial management.

The Jogokariyan mosque has conducted an evaluation that both internal and external parties oversee. The Jogokariyan mosque's takmir and syuro council chairman has been in charge of overseeing financial reports. Evaluation is done both generally and particularly, taking financial information into account. The treasurer's revenue, spending, and the total amount of funds are monitored. It is possible to suggest funding for unfinished mosque activities by being aware of the available resources (Hamda, 2019).

### **The Role of Human Resources at Al-Ikhlash Jatipadang Mosque (MIJ)**

Al-Ikhlash Jatipadang Mosque was built in 1965 by PT. Taruna Bangun is located in a housing complex on land owned by the agriculture service. However, for independence in its management, PT Taruna Bangun handed it over to the community and, at the same time, changed its name to Al-Ikhlash Mosque. In 2006, the mosque changed its name to Masjid Al-Ikhlash Jatipadang; this refers to the tradition or sunnah of the Prophet in which the mosque's name at that time is associated with the name of the area where it is located.

The Al-Ikhlash Jatipadang Mosque (MIJ) optimizes existing resources and considers the community's large mandate regarding mosque management. Thus, mosque/DKM administrators use an international certification system, namely ISO 9001, which emphasizes several aspects;

a) Focus on the congregation

Fulfilling the congregation's requirements and exceeding the congregation's expectations is necessary, which is the main thing for the Al-Ikhlash Jatipadang Mosque. Moreover, the congregation is a guest of Allah who should be respected and served well.

b) Leadership

Mosque organizations are non-profit organizations, so their application requires direction from a leader who can formulate organizational directions and create a conducive work environment in mosques. MIJ administrators do this; they have work programs in every line involved and maintain them using the LAKIP (Program Performance Accountability Report).

c) Involvement of management and congregation

In every activity organized by MIJ, the involvement of all mosque stakeholders is an indispensable priority. Everyone participates and makes the event a success. This is proof that the management and congregation are an inseparable part.

d) Process approach

The MIJ board understands and manages the mosque as a process-based system. Then, with this method, the dynamics of the mosque can be managed properly.

e) Improvement

Successful mosques always focus on improvement, which can only happen in a measurable and controlled organization.

f) Data-driven decisions

Decisions based on analysis and evaluation of data and information are the things that drive the achievement of the desired results.

g) Building partnerships

To maintain the continuity of the success of mosque organizations, it is necessary to maintain good relations with mosque partnership parties.

Several sources of funds obtained by Al-Ikhlash Jatipadang Mosque include donors, proposals, and ziswaf fundraising. These methods are used for day-to-day operations. This mosque focuses on optimizing human resources, as seen in the distribution of funds such as salaries and allowances. Furthermore, this is complemented by aspects of the distribution of non-human funds. Distribution to fields other than HR. It includes general and administrative expenses, public relations, and maintenance costs.

Furthermore, managing mosque finances is fundamental for MIJ; this is because funds are the backbone of every activity carried out by MIJ. This makes mosque-based financial management a vital position in mosque organizations. Principles such as sharing (owned together, not a handful of individuals), competency (run by expert human resources), modern (with a digital management system),



professionalism in management, and good governance are things that are applied to the Al-Ikhlash Jatipadang Mosque. This mosque already has good quality standards called ISO 9001: 2015 certification (Jannati, 2020).

It shows that to achieve the goals of a mosque organization, accurate financial planning and an appropriate, efficient, and effective budget are needed based on financial management. Planning is a strategic foundation for realizing activities in mosque-based financial management. The premise goes that If the mosque's financial management is managed well, the development of its funds may be carried out successfully. It was required to create a law on financial management for mosques to educate the takmir of the mosque because many mosques still do not use mosque financial management. The two allocations that make up ideal mosque finance management are productive and wasteful. Thus, subsequent management functions such as organizing, implementing, and supervising the mosque will not work without planning.

In the mosque's financial policy, records are required, and administration is in the form of bookkeeping to determine the mosque's income and expenses as a reference for reporting to the congregation. Therefore, the priority issues in these mosques' financial management are internal problems. The next step is to determine the priority in each of these clusters. This cluster was determined through a literature review and in-depth interviews with academic experts and mosque financial practitioners. Four clusters include human resources, organizational rules, accountability, and integrity.

Six out of seven respondents in the internal problem cluster chose the integrity aspect as a priority issue in mosque financial management with a score of (0.331), followed by the accountability aspect with a score of (0.240), the humam resource aspect (0.215) and the lowest priority was organizational rules (0.213). This means that 33.1% of respondents chose the integrity aspect to be the most important thing in the cluster of internal problems in managing mosque funds, but the results of the four aspects were not much different; this shows that the problems in this cluster are very competitive and are seen as important. As the researchers did when discussing several problems with the respondents, almost all suggested that the integrity factor be included in the internal problems of mosque financial management. Moreover, this integrity factor is born naturally in humans as part of kholifatul fil ardh.

The rater agreement results were (W: 0.33) as in the following picture;

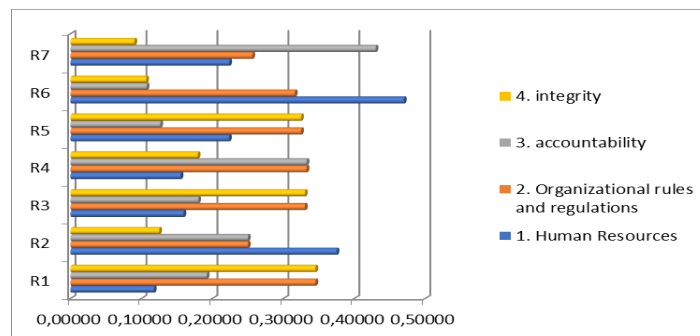


Figure 1. Results of the analysis of the synthesis of internal problem priorities

Furthermore, from the research results, a positive relationship exists that human resource is needed to assess mosque performance (Abd Rahman et al., 2015). HR capabilities are needed as a performance model to improve the mosque's financial governance. According to all respondents, the main priority in



the human resource problem node does not have a budget plan, with a value (0.362), followed by a lack of understanding of cash flow, with a value (0.328), and the lowest priority is not understanding accounting with a value (0.309). This is in line with research conducted by Rizqi Fahmi, that of the 180 mosques studied, only 37.8% had budget planning (Fahmi, 2018). This means that most mosques do not have a budget plan that should be made to design a work program for the following year.

The result of the rater agreement is (W:0.020), as shown in the following figure;

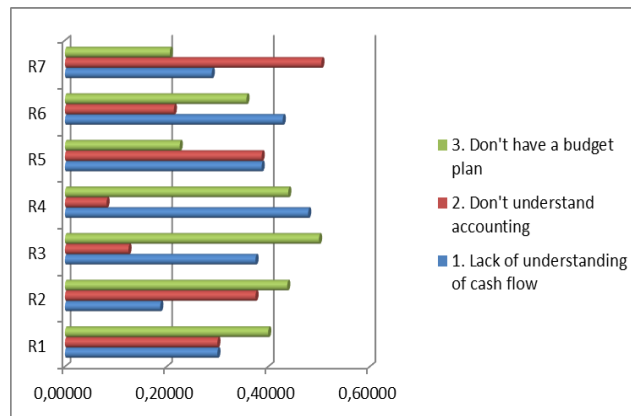


Figure 2. Results Prioritization of Human Resources problem nodes

The results show that the human resources in the two mosques have aspects of the problem which are quite high. This problem is integral considering the mosque's importance in empowering the surrounding community's economy, especially the congregation.

The two mosques, particularly the Jogokariyan Mosque, do not yet have an external audit to review financial accounts, even though they already have an internal audit. The Jogokariyan mosque must take internal and external action to avoid making mistakes that might be harmful. Because everything has been examined, the mosque takmir might be more passionate about financial report openness with an external audit.

Result Prioritization Node solution Human resources

The priority of the human resource solution node, according to all respondents, is the solution of having a budget plan (0.369) followed by the solution of increasing understanding of accounting with a value of (0.322) while understanding the importance of cash flow is the last priority with a value of (0.308). The rater agreement result is (W: 0.020), as seen in the picture above.

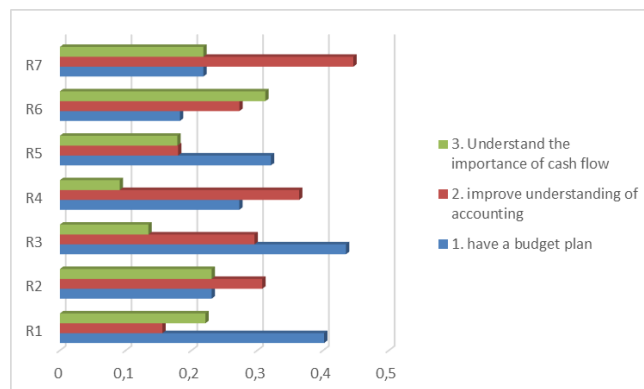


Figure 3. Results of Human Resources Solution Node Priority Analysis

The mosque essentially benefits from disclosing financial information to all parties, including the congregations, takmir members, and the general public. The Jogokariyan mosque congregation's confidence may undoubtedly grow due to financial transparency. One advantage of transparency is that it raises public and organizational trust in the organization's commitment (Andrianto, 2007). Therefore, preventing infractions by the mosque's takmir is one of the mosque's key advantages. Implementing financial management infractions, such as corruption by mosque officials, shall be stopped. Corruption may be avoided when mosques can be transparent with their financial reporting.

This study finds that openness in mosque administration is achieved by making statements every Friday and publishing them on the mosque's information board. In this instance, providing information on mosque financial management during mosque meetings, bulletin boards, and after mosque prayers is vital. This case may be utilized as an example for other mosques. Mosque bulletins, distributed quarterly or yearly and also give congregations and the general public information or news on Islamic studies, can also be used to disclose financial statistics.

A new paradigm for mosque managers is required because of how strategically important the mosque is to catalyze the populace's resurrection. So that the mosque may become a location to turn to whenever its congregation encounters a variety of issues, new and creative ideas must be developed according to the demands of the local community. For this reason, the mosque needs skilled individuals to serve as administrators. As a result, it is necessary to revitalize mosque takmir training as a first step towards reawakening the strength of the mosque-based ummah (Sochimim, 2017).

## Conclusion

One of the mosque's financial management problems is the human resource problem. Through the ANP (Analytic Network Process) approach, the top priority for mosque financial management issues is internal problems, with a coefficient of 0.560 compared to 0.440 with external problems. This is in line with priorities in organizational management, especially mosque financial management, where a mosque organization is reflected in the manager/takmir/DKM who is the spearhead, especially infaq funds and their derivatives donated by the congregation/community is a mandate that must be managed properly and professionally by the takmir/DKM of the mosque.

Factors encouraging and discouraging mosque finance management to raise operational cost transparency. Due to the large quantity of money that comes in each month, it is necessary to have external results, such as consultants, to support the availability of reliable human resources capable of handling cash flow reports. Supervision and experts from the mosque may assess the effectiveness and efficiency of writing financial reports. Because the human resources department's educational background is unrelated to the field, writing mosque financial reports is done straightforwardly. To increase the transparency of mosque operational expenses, support is thus required to comprehend the execution of operational structures.

The results of the network process analytical synthesis of internal problems, problems and solutions for human resources and management. Six out of seven respondents in the internal problems cluster chose the integrity aspect as a priority issue in managing mosque finances with a score of (0.331),

followed by the accountability aspect with a score of (0.240), and the human resources aspect (0.215). And the lowest priority is organizational regulations (0.213). This means that 33.1% of respondents chose the integrity aspect to be the most important thing in the cluster of internal problems in managing mosque funds,

According to all respondents, the main priority at the human resources problem node is not having a budget plan with a value of (0.362), followed by a lack of understanding of cash flow with a value of (0.328), and the lowest priority is not understanding accounting. With a value of (0.309). This is in line with research conducted by Rizqi Fahmi, that of the 180 mosques studied, only 37.8% of mosques had budget planning (Fahmi, 2018). This means that most mosques do not have a budget plan that must be made to design a work program for the following year. The priority node for human resource solutions, according to all respondents, is the solution of having a budget plan (0.369) followed by the solution of increasing understanding of accounting with a value of (0.322) while understanding the importance of cash flow is the last priority with a value of (0.308). The rater agreement result is (W: 0.020).

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