Performance of Governance by ABC Mosque Management: A Case Study of Historic Jami' Mosques in the Special Region of Yogyakarta

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Abstract

Purpose: The purpose of this study is to gain a better understanding of mosque management practices from the perspective of stewardship theory. This research discusses the governance of routine and incidental activities that mosque management organizes.

Methodology: This research uses a qualitative approach with a case study research design. The qualitative approach is used to gain an in-depth understanding of the phenomenon under study. In contrast, the case study design allows researchers to develop an in-depth analysis of the events that occur. Data were collected through in-depth interviews, observation, and document analysis. This research was conducted at two mosques in the Special Region of Yogyakarta, with the research subjects including mosque management (takmir).

Findings: The research examined the management practices of Masjid ABC and found that it follows a traditional and simple governance structure. Applying stewardship theory is crucial to clarifying the dynamics of mosque fund management.

Novelty: This research uses the stewardship theory perspective to see the resilience of traditional mosque management in maintaining its commitment to the congregation.

Keywords: Management, Mosque, Takmir, Stewardship Theory, *Jamaah*, and Transparency.

Introduction

This research examines the management used in mosques, focusing on using management practices to fulfill the vision and mission of the mosque takmir. Accountability is essential in the governance of a faith-based institution that depends on the trust of the mosque congregation. Due to the correlation between hablun minnas and hablun minAllah with responsibility, takmirs are responsible for providing beneficial services and fulfilling their obligations to Allah, society, and individuals (Hudaib & Haniffa, 2002). A correlation shows that takmir can ensure they are accountable for their actions by maintaining good relationships with Allah and fellow humans, fulfilling their religious obligations, and acting as responsible servants to Allah. This shows that accountability from an Islamic perspective involves aspects of relationships both vertically (hablun minAllah) and horizontally (hablun minnas). Allah SWT says in the Al-Quran Surat Al-Muddassir, verse 38:

$$كُلُّ نَفْسٍ بِمَا كَسَبَتْ رَهِينَةٌ$$

Means: Every soul is a pledge for its deeds.

Surah Al-Muddassir, verse 38, says that humans have the free will to go the right or wrong way. Everyone is responsible for what they have done. Everyone must be accountable for their deeds and work, both as individuals and as part of a group. The mosque takmir, as a person who manages the house

of Allah SWT, has responsibility for the funds that have been collected. The availability of the mosque's financial report is also used as an indicator of the mosque's accountability to the congregation.

The vision and mission of the mosque in Takmir are related to the impact on the surrounding environment. Takmir should help the mosque prosper. However, the prosperity of the mosque is a reflection of its trustworthy and transparent governance. The wealth of the mosque is directly proportional to the turnover of donated funds. The faster the turnover of infaq and alms funds is reported transparently, the more people trust the mosque as an intermediary for religious charity. On the other hand, if the donation funds have a low turnover and are not transparent, the mosque congregation is not interested in donating their funds to the mosque concerned.

The search results show inadequate financial management in Indonesian mosques could have several potential repercussions. First, there is a greater chance of fraud and financial misappropriation when there is insufficient internal control and inadequate financial management. You need an effective internal control system to stop these things from happening.(Mohamed *et al.*, 2014). Second, mosques' poor financial management may impact the community, particularly those needing financial assistance (Said *et al.*, 2013). This may result in a lack of support for people experiencing poverty and harm the community's general well-being. Third, mosques have adequate financial reporting systems. However, there seems to be no good habit of controlling the budget (Shaharuddin & Sulaiman, 2015). Fourth, incompetent financial management could lack accountability and transparency when using mosque funds (Islamiyah, 2019; Said *et al.*, 2013). The public's and the congregation's trust may be lost, harming the mosque's standing and capacity to draw in money and donations. Finally, mosques contribute to community empowerment and economic growth (Istan, 2022). The potential of mosque funds to support community empowerment and economic development may be hampered by poor financial management. To mitigate these effects, mosques must implement sound financial management procedures, guarantee accountability and transparency, and set up strong internal control frameworks to protect their financial assets and congregational and community trust. As a result, the mosque's financial management does not achieve the expected goals. To run its operations, the mosque needs funding from the congregation. However, the relationship between the mosque and the congregation may not be ideal, so the mosque may not obtain the expected funding. Resources received from the community are still a problem for many mosques.

Mosques have made announcements and recorded expenditures and receipts but still experience problems of transparency and accountability in financial management. As a result, the congregation is not satisfied with how the mosque manages its finances. Mosques can overcome this problem by using the stewardship theory approach. This will improve the mosque's relationship with the congregation and increase the transparency and effectiveness of mosque management. From an Islamic perspective, trustworthiness can be linked to stewardship theory. In Islam, trust refers to the obligation given by Allah SWT to humans to control the resources provided by Him wisely and responsibly. This concept of trust also includes the social and moral responsibility to manage financial resources. The idea of trust is very important in mosque management because the mosque is considered a sacred place given to Muslims by Allah SWT. Therefore, mosque governance must be carried out with full responsibility and integrity, as well as considering the interests of the people who entrust their funds to the mosque. Therefore, the management of the mosque's financial resources should be carried out concerning Sharia principles and avoid practices contrary to Islamic values because the concept of trust in Islam also includes the obligation to prevent actions that harm the community.

This study investigates the management practices of mosques in the Special Region of Yogyakarta (DIY). According to data from the Yogyakarta Regional Office of the Ministry of Religious Affairs (2023), there are 8,374 mosques and 6,060 *musala* in Yogyakarta. DIY mosques make significant socio-economic contributions. People trust mosques, and this research is expected to give them wisdom. DIY province maintains its culture. The researcher investigated two mosques in DIY that represent historical mosques. Masjid ABC was chosen as the focus of the research due to several reasons. Firstly, Masjid ABC is one of the four state *pathok* mosques of *Keraton Ngayogyakarto Hadiningrat*, which signifies its importance in preserving cultural heritage. The mosque is known for maintaining the authenticity of its historic architecture, including restoring the traditional roof and using yellow tiles. ABC Mosque also upholds Islamic and *Keraton Ngayogyakarto Hadiningrat* cultures, making it a unique and significant religious institution—the research aimed to explore the governance practices of Masjid ABC.

This research used qualitative techniques to understand Masjid ABC's governance practices better. The qualitative case study technique allows a better understanding of the mechanisms and

processes in a particular workplace. This technique is particularly helpful in providing "how" answers because it offers an in-depth understanding of significant mosque takmir behaviors and experiences. Using direct interviews and documentation analysis, the researchers obtained in-depth data to investigate mosque management practices and their contribution to takmir commitment.

Literature Review

Stewardship Theory

Takmir has a vision to prosper through the activities and services of the mosque. In its implementation, takmir implements management practices. Management practices can contribute to building trust in sustainable organizational partnerships. In addition, management practices can increase commitment by offering accurate and reliable data on organizational performance. According to stewardship theory, administrative managers should behave as stewards of the organization and its resources, not as self-serving agents. This theory states that a sense of duty drives managers to the company and its congregation (Donaldson & Davis, 1991). By acting effectively and making choices that benefit the company, managers aim to maximize organizational performance and shareholder returns. Under stewardship theory, combined takmir responsibilities can improve organizational performance and *jamaah* masjid returns. It also highlights the value of empowerment, trust, and collaboration in corporate relationships.

Donaldson and Davis (1991) explain that in contrast to agency theory, stewardship theory, a different perspective on managerial motivation, is covered in the attached document. According to stewardship theory, executive managers are motivated to take good care of the company's assets, not to be opportunistic or self-interested. According to this theory, the organizational structure's design, which should enable executives to act effectively, is the main factor influencing organizational performance and shareholder returns. The core alliance between managers and owners is also emphasized by stewardship theory. It implies that managers aim to maximize shareholder returns and organizational performance as long as the organization is still operating and this coalition stays together. Nevertheless, managers might act to safeguard their interests when the organization's survival and managers' jobs are in jeopardy, for example, when a takeover threatens to unseat current executives.

With its focus on morally and responsibly managing resources, stewardship theory can be implemented in religious organizations that serve a higher power or deity. The values of accountability, integrity, and ethical conduct frequently emphasized in religious organizations align closely with the stewardship theory, which includes acting as responsible caretakers of resources and assets. Stewardship theory can be applied in a religious institution setting to encourage the efficient and moral management of the institution's resources, such as cash, real estate, and human capital. It urges religious organization managers and leaders to manage these resources responsibly, ensuring their use aligns with its goals and core principles.

In mosque management, stewardship theory has been used in several studies, such as investigating mosques' willingness to place their funds in Islamic banks. In Adriansyah and As-Salafiyah's (2023) study, stewardship theory was used to analyze the sustainability and behavior of mosque fund managers. According to stewardship theory, several factors influence how mosque funds are managed. First, mosque managers must have a good attitude and a common mind to maintain and manage mosque funds properly. Second, mosque managers and financial stakeholders must try to work together and act following the actions of financial stakeholders to achieve common goals. Third, mosque managers must manage mosque funds well to maintain the trust of donors and the community. Fourth, mosque managers must be clear about what they are doing with their funds. It is crucial to apply the stewardship theory to mosque management to ensure that mosque funds are managed collectively with an eye on the common interest of achieving organizational goals.

Responsibility, trustworthiness, and integrity are important themes in applying stewardship theory to mosque management. First, stewardship theory emphasizes that individuals are appointed to manage the mosque's financial resources with full responsibility to achieve organizational goals and prioritize personal interests optimally. Second, public financial contributions to the mosque, such as infaq, can be considered evidence of the community's trust in the mosque. Third, stewardship theory is particularly relevant for non-profit organizations such as mosques, as those who manage them are expected to act with integrity. Consequently, applying stewardship theory in mosque management

emphasizes the importance of responsibility, trust, and integrity in mosque management to achieve organizational goals optimally.

Furthermore, stewardship, as it pertains to religious contexts, goes beyond the administration of material resources to include more expansive duties like environmental stewardship and treating people fairly inside and outside the organization. As a result, stewardship theory can provide a useful and pertinent framework that helps religious institutions manage and govern in a way consistent with their morally and mission-driven goals.

Mosque Management Practice

Mosques are non-profit organizations based on religious organizations, especially Islam. Hamdan *et al.* (2013) stated that ideally, the ownership rights in the mosque are not owned by certain parties, ownership cannot be sold or transferred to other parties, and the mosque is placed as a non-profit organization because the mosque accommodates funds from benefactors intending to be sincere in the way of Allah SWT.

The mosque takmir manages the mosque. A mosque takmir is a management committee responsible for the management and maintenance of a mosque. The mosque takmir usually consists of a group of people elected by the congregation or the local Muslim community who are tasked with the management of the mosque, such as the management and maintenance of the building, organizing religious activities, and so on. The mosque takmir is responsible for keeping the mosque functioning as a place of worship and religious activities and where the Muslim community gathers and interacts. The mosque takmir is also responsible for managing the funds collected and the resources required for the operational and maintenance costs of the mosque. Mosque takmirs usually work based on religious values and justice. The mosque takmir improves services and facilities.

Managerial skills are common tasks that the mosque takmir must fulfill. In addition, a person is chosen to be a takmir because he is considered capable of knowledge about Islam. Managerial skills and insight into Islam are used as the basis for managing the mosque to achieve Allah SWT's pleasure.

In previous research, mosques received funds from various sources, but most came from community donations (Yasoa' *et al.*, 2019). Moreover, funds are effectively distributed and optimally used for mosque development and community engagement activities. In the Indonesian context, Kasri and Ramli (2019) found that donors' motivations are driven by religious beliefs, trusting mosques more than other institutions, ease of making donations, influence of close people, and past positive experiences in donating to mosques influence donations to mosques in Depok. The mosque takmir will manage the donation funds obtained by the mosque. In managing contributions from donors, mosques need competent individuals. With the increasing age of the mosque being executed, the risk of fraud, such as embezzlement of funds, is also increasing.

To be able to carry out proper management requires qualified management skills. Management is the art of carrying out or organizing. There is a connection between the core meaning of management in the Quran and modern management concepts. Management consists of achieving vision and mission, decision-making, and implementation. Management is the achievement of predetermined goals through or with the efforts of others (Terry & Leslie, 1999).

Good planning requires careful calculation at every stage. Good planning is carefully organized. After planning, the institution coordinates its human resources through organizing. Orderly organization is also needed to achieve good performance in an organizational body. A solid organization has the same vision and mission among individuals in a group.

Managers initiate implementation by continuing the activities that have been determined so that the vision and mission of the organizational body can be achieved. The implementation function is directly related to human resources. Implementation is a form of realization of the planning that the coordination of the organizational body has determined. Both when the implementation occurs and has been completed, control is carried out for improvement. The control element, an administrative activity, is carried out according to what has been planned. The implementation of organizational activities is evaluated to avoid deviations that do not follow the vision and mission of the administrative body. The organization's objectives will be achieved more efficiently, its performance improved, and its business continuity ensured by being assisted by good management practices by managers.

Methodology

This research uses a qualitative approach with a case study research design. The qualitative approach is used to understand the phenomenon under study (Hennink *et al.*, 2011). Meanwhile, the case study design allows researchers to develop an in-depth analysis of events. Qualitative approach data is open-ended and is used to answer research questions about trust factors regarding mosque management or takmir. The research will use a case study approach. Case studies are chosen because researchers can develop in-depth analyses of case studies or events (Creswell, 2014). Data were collected through in-depth interviews, observation, and document analysis. Researchers used semi-structured interviews. Researchers prepared a few questions to be given, but respondents interviewed could provide more specific answers based on their experience.

The subject of this research focuses on mosque management in Takmir. The research object in this study is one of the oldest historical Jami'mosques in the Special Region of Yogyakarta. The Ngayogyakarta Sultanate government established the mosque. The anonymity of the research protects the identities of the participants. To protect the privacy and confidentiality of the research participants, the researcher avoided providing information that could identify them, such as their name or address. The researcher will refer to the historic Jami' mosque as Masjid ABC to protect the respondents' information.

According to Sekaran and Bougie (2016), primary data is collected directly by the researcher and then analyzed for research purposes. The qualitative data that will be used is preliminary data consisting of descriptions or information from the results of interviews and secondary data, a document that researchers gather about mosque management practices. If research has achieved "theoretical saturation," the number of samples that can be used is limited. In qualitative research, the general rule for doing this research is to collect samples continuously until it produces new insights or useful information (Sekaran & Bougie, 2016). The decision to use a qualitative approach is based on the idea that management practices can provide information about how Takmir mosques run mosque programs.

A sensible alternative to manual coding for qualitative data analysis. Although books for learning the programs are widely available, qualitative software programs require time and skill to learn and employ effectively, like any software program. The researcher used QSR NVivo 12 Plus to aggregate the qualitative data. Qualitative data analysis follows the general six-step approach described by Creswell (2014). Arrange and get the data ready for analysis first. Second, go over all of the information. This initial stage offers a broad overview of the data and a chance to consider its significance. Step 3: Begin encoding every piece of data. The process of organizing data by placing brackets around text or image segments and labeling the margins with a word corresponding to a category is known as coding (Rossman & Rallis, 2012). Fourth, create categories or themes for analysis and a description of the scene or the people involved using the coding process. Finally, indicate how the qualitative story will portray the themes and descriptions. Sixth, interpreting the results or findings of qualitative research is the last data analysis stage.

To guarantee the validity of the research findings, this research methodology uses a variety of approaches. First, the researchers tested the code's credibility by ensuring no errors in the transcription, definition, or meaning. In addition, the researchers compared data from Jamaah mosque and Takmir mosque for triangulation. The researchers triangulated the various sources of information by examining evidence from multiple sources and using it to build coherent justifications for themes (Creswell, 2014). The researchers also used member checking to enhance the validity of qualitative research findings. By returning a final report or a specific description or theme to the source and asking whether they are convinced that the report is true, checking members can be used to assess the accuracy of the qualitative findings (Creswell, 2014). It does not require researchers to return the original transcript to verify its authenticity, but researchers do return some elements of the outcome, such as conclusions. Advanced interviews with research participants can be carried out as part of this approach, and they can comment on the results. Using these techniques, researchers can ensure that the results are accurate and valid.

Results and Discussion

Research began on June 13, 2023, and lasted until August 2, 2023. The researchers conducted four interviews with three participants. The interviews lasted thirty-three to forty-eight minutes. All the interviews were recorded with the official consent of the people interviewed. The interview with the

mosque officer discusses the management methods, the individuals involved and their role in management practices, the management of mosque funds, and the rational reasons for exercising trust, such as gaining trust. As part of the triangulation, the researchers conducted 30-day observations from June to August 2023. Creswell (2014) stated that observation techniques can be useful in studying social interactions, including behavior, interactions, actions, and how individuals understand them. The researchers examined religious activities, rituals, and monthly financial reporting methods. We are focusing on these activities because they show how mosque accounting works. They review and analyze routine activities and their implementation, for example. This aligns with our analysis of documents and interviews, which showed that their financial reports only showed cash revenues and expenditures, not balances.

To improve the validity of qualitative research results, researchers use member checking. Once the researchers find out the results, an interpretation report is made. According to Given (2008), the member verification process is a continuous process that is an essential part of data collection and is not a separate procedure. Member checking can involve everyone involved in a particular study or sample that is deliberately selected. Inductive data analysis progresses from specifics to broad themes, with the researcher providing interpretations of the data's significance (Creswell, 2014). The final written report is organized flexibly. This type of inquiry is supported by those who value an inductive style of investigation, an emphasis on personal meaning, and the significance of capturing the complexity of a given situation.

ABC Mosque Management Practice

This research will examine the application of stewardship theory in mosque management, focusing on Takmir's commitment to managing mosque activities. This study will analyze how Takmir mosque performs the steward (manager) role, who is responsible for the mosque's resources. This research will provide insight into the importance of good management practices in building a compassionate commitment to the *Jamaah* in the context of the mosque.

The ABC mosque is one of the four state Pathok mosques (border countries). This mosque protects culture. The ABC mosque still has its original shape. The Ministry of Culture returned to its former form in 2016. Islamic culture and *Keraton Ngayogyakarto Hadiningrat* still exist in the ABC mosque. The governance practice of an institution is not independent of how the leader governs the organization. Moral standards and social responsibility characterize the main principles of effective leadership in Islamic organizations, and the Islamic economy is built on ethical and legal principles. In addition, in an Islamic institution, it is forbidden to exploit neither human resources nor nature because the essence of man is the caliph on this earth. Shariah's ethical and moral principles are demonstrated through the implementation of justice, honesty, due diligence, accountability, and adherence to the values of Shariah in Islamic institutions. The activities consisted of routine and incidental activities. Takmir 1 states that the election of a pure takmir is appointed by the *Jamaah* of the mosque. Takmir is deemed competent in carrying out his duties from the judgment of the *jamaah*. Takmir 1 served as chairman of Takmir from 2003 until now.

Takmir 1 explained that routine and incidental activities were planned suddenly a few days before the event. Suppose regular activities are not scheduled for the beginning of the year or the annual managers' meeting related to the practice of management of mosque activities as described in Figure. 1 Mosque Management Practices ABC.

The first stage of the mosque activity is the procurement of routine and incidental activities. This acquisition was the initial idea of the activity triggered by Takmir or Jamaah. Then, the planned activities are more mature. Covenants are formed in the second phase with the responsibility of each sex by the chief takmir. At the ABC Mosque, the person responsible for the activities has a duty as the executor to accomplish the means and purposes of the activities. Responsible officers are chosen through the appointment of the Jamaah and their appointed availability. Appointment has no element of coercion. After coordinating activities, the reliable can calculate the budget required for one activity.

Next, the funds issued refer to the budget drawn up. The mosque funds come from Takmir's managers, the community involved, government institutions like Keraton Ngayogyakarto Hadiningrat, and supportive organizations. In addition, the funds are also obtained through contributions, seduces,

and zakat collected from the Jamaah every Friday and during the holidays. The designated committee also manages routine and incidental activities. The funds are used to prepare facilities for activities. The ABC mosque divides its funds into productive and consumption funds to boost the people's economy. Effective funds are used to empower the people in social, economic, and cultural terms, while consumer funds are used to run the mosque. This method is designed to maximize the use of mosque funds to drive the economy and the development of the community. Zakat, shadaqah, infaq, and community donations are usually funding sources. To enrich the mosques and empower the communities, fair and open fund management is essential.
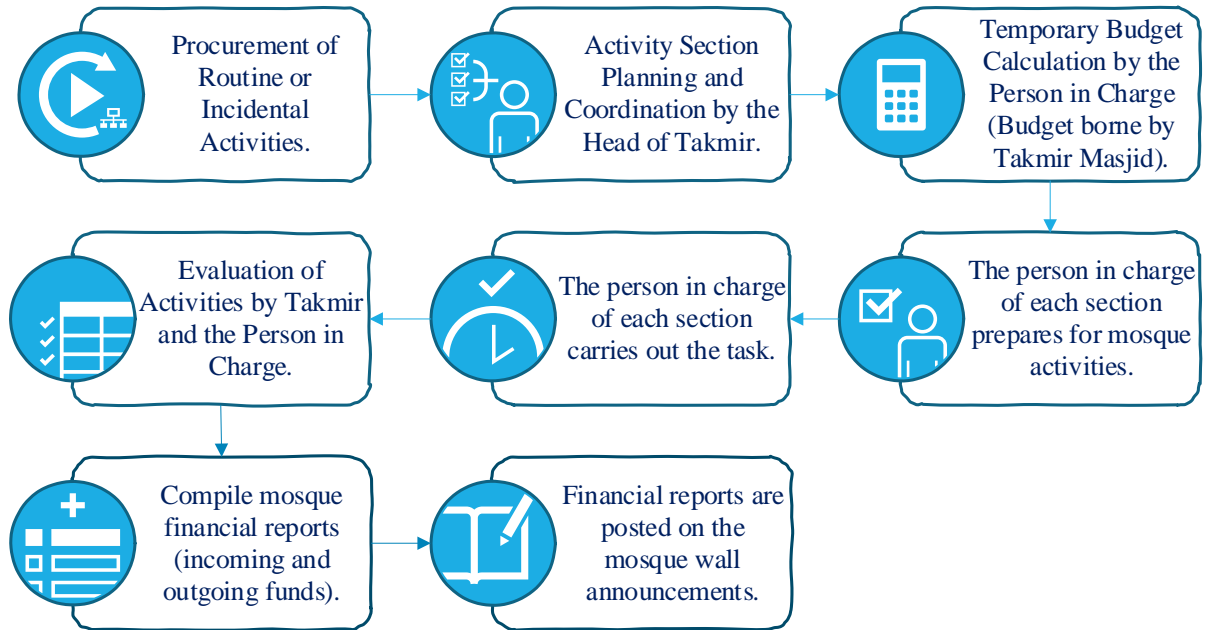
Procurement of Routine or Incidental Activities. → Activity Section Planning and Coordination by the Head of Takmir. → Temporary Budget Calculation by the Person in Charge (Budget borne by Takmir Masjid).

Evaluation of Activities by Takmir and the Person in Charge. ← The person in charge of each section carries out the task. ← The person in charge of each section prepares for mosque activities.

Compile mosque financial reports (incoming and outgoing funds). → Financial reports are posted on the mosque wall announcements.

Figure 1. ABC Mosque Management Practices

During the activity, the person in charge ensures that the means and supplies used are ready for the arrival of the Jamaah. Then, the evaluation of activities led by the chairman of Takmir was attended by the responsible and the manager of Takmir. After the assessment, the takmir chairman prepared the mosque's financial report, which contained the funds' income and expenditure.

Takmir 1 conducts activities related to the community and administration of the ABC Masjid. Abdi Dalem is responsible for the personal activities within the ABC Mosque. Takmir candidates are selected through appointment by the ABC mosque. The Ngayogyakartoining Hadrat Kasultana strengthens the Abdi Dalem mosque through the recommendation of Takmir and the Jamaah of ABC Mosques. As times change, the mosque Jamaah has critical thinking in assessing the performance of an organization, unlike a mosque with simple governance like the ABC. The Kasultanan Ngayogyarto Hadiningrat indirectly oversees the religious activities of ABC mosques. Abdi Dalem served as the overseer of the activities as a representative of the Kashultanan Ngayogyakrato Hadiningrat. However, the surveillance only concerns the compatibility of mosque activities with Islamic Sharia.

Implementation Stewardship Theory

The research examined the management practices of ABC Mosque and found that it follows a traditional and simple governance structure. The management activities of the ABC Masjid are planned and coordinated by the Takmir and section heads, who are responsible for organizing routine and incidental activities.

From the point of view of responsibility, mosque management is related to stewardship theory. The stewardship theory emphasizes that managers are responsible for the organization and its resources. The stewardship theory can be applied to mosque management to ensure that resources are managed

properly and responsibly. One example is good asset management and decision-making that considers the community's interests and those around it. By applying the stewardship theory, the mosque's management is expected to maximize the organization's performance and benefit all parties involved. The explanation of Takmir 1 appears in the quotation from the following interview.

"Responsible to men and God." (Takmir 1,2023)

According to the stewardship theory, mosque management refers to an effective way of managing and controlling mosque funds. This theory explains that managers' actions are based on common interests. In the context of the ABC Mosque, this concept can be applied by establishing good relations with the surrounding community and ensuring that the mosque provides broad benefits to the public, not only as a place of worship but also as a center of social and cultural activities. Suppose there is a difference of interest between the management of Takmir and the chairman of Takmir. In that case, the chief takmir will work together to act in the common interest, which can be a rational consideration for its purpose. In terms of mosque management, managing mosque funds well positively impacts the people's prosperity and the organization's sustainability. It refers to believing in Allah and following the truth as stated in the Qur'an while avoiding what is considered wrong. This concept is part of the strong faith and moral values in Islam.

Trust, or reliability, is crucial in managing the ABC Mosque. The stakeholders of the ABC Mosque think that the mosque's takmir, or management, is reliable and responsible with the resources entrusted to them. An explanation of Takmir 1 appears in the following interview quotation.

"Yes, for openness... the term accountability is good; automatically, it is also good that transparency is good. A follower or a Jamaah added." (Takmir 2,2023).

The ABC mosque is responsible for ensuring that the treasures given to them are well entrusted. The funds are managed transparently. The financial reports presented by Masjid ABC consist of income and expenditure transactions. It provides details of the funds received and spent for routine and incidental activities. The report is prepared by the Takmir (mosque management) and is presented on the notice board of the mosque for stakeholders to read.

Some of the factors mentioned in the document could be used as indicators of the success of the mosque. First, the mosque can indicate success because the increase in *Jamaah*s indicates that the mosques succeeded in attracting public interest and participation. A friendly and comfortable environment can also measure the success of the mosque. If a mosque can create a good, holy, and clean environment, the parties involved will feel comfortable and more confident in the mosque.

One of the important factors in building trust is integrity. In the context of the mosque, integrity refers to honesty, reliability, and loyalty in carrying out responsibilities as a trusted treasurer. The trust of stakeholders in the donation to the mosque can be increased because Takmir is seen to have a high degree of integrity. Takmir is judged to meet the sub-theme of integrity. The explanation of Takmir 1 appears in the following interview quotation.

"His man (Takmir 1 as Chief Takmir) is brave, clever, and honest. Dare a spear, please, if there is a shortage in the spear; it is many spears. Yeah, there are many spears." (Takmir 3, 2023).

Takmir 3 added that the honest chairman of Takmir reflected the right approach in carrying out the responsibility of education and religious communication in the mosque. Takmir mosque is responsible for improving the quality of education, especially religious and language education. Takmir Masjid ABC organized a Koran Education Park (TPA/TPQ) for children up to adults. Furthermore, Takmir also managed religious teaching, schooling, and the creation of educational courses that fit the community's needs.

Although management practices at the ABC Mosque do not fully conform to the stewardship theory, the stewardess theory emphasizes good management responsibility and accountability for the assets and resources entrusted to them. Although management practice at ABC mosque includes planning and coordinating activities and evaluating outcomes, there is no explicit information stating who is responsible for managing the assets and resources entrusted to them per the stewardship theory. Consequently, management practice needs to be enhanced to give greater attention to stewardship theory.

Conclusions

In the management practice at the ABC Mosque, the management mechanisms include planning activities until reports to the mosque jamaah have been fully implemented. The management practices carried out traditionally at the ABC Mosque are seen as fairly trustworthy and transparent. ABC Mosque

is one of the three national prayer mosques that uphold religious tenets. ABC's building still has its traditional architectural style. Additionally, the management practices at ABC Mosque are straightforward and uncomplicated. Despite its secrecy, the ABC mosque nevertheless upholds its commitments and responsibilities to the general public and the Jamaah. ABC Mosque has a strong traditional following in its prayer book. As it launches its religious activities, the ABC Mosque also pays homage to the traditional values passed down from previous generations.

Based on the stewardship theory, mosque management practices can help improve the financial management of the mosque, make it more transparent and accountable, and enhance the relationship between it and its jamaah. In practice, a mosque can use a stewardship approach in the administration to ensure that the management of mosque funds is carried out collectively, bringing the common interest in achieving the organization's goals. To maximize the use of mosque funds for economic empowerment and community development, mosques can divide their funds into two parts, namely productive funds and consumer funds. However, there are still some problems in the management of the ABC mosque, including a lack of internal control, a lack of updating management, and still traditional governance. Therefore, the mosque must implement good governance practices, guarantee transparency and accountability, and build a strong internal control system to keep the money and maintain the trust of the public and the Jamaah.

Takmir mosque, which has been working for twenty years, may have shortcomings, such as boredom and not updating the organizational structure. Takmir mosques play a very important role in encouraging and managing positive activities for the benefit of the *Jamaah*. However, over a long time, mosque management may become saturated. Therefore, it is important to continue to carry out construction, innovation, and updating in mosque management practices so that mosque takmir remains effective in developing and managing positive activities that benefit the *Jamaah*.

The limitations of mosque management research based on active takmir theory can only be obtained from a few available sources. Many studies have dealt with the theory of stewardship and mosque management; however, not much research specifically deals with the management of mosques based on the Theory of Reasoned Action (TRA), a theory in social psychology. Further research that considers the interaction between parties, such as taxpayers, financial players, and society, can help identify areas that need improvement and solutions that can be found.

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