

Mosque-Based Islamic Social Enterprise: A New Approach to Mosque Management Transformation

Rizqi Anfanni Fahmi, Muhammad Zulhamdi

Department of Islamic Economics, Universitas Islam Indonesia, Indonesia
Jl. Kaliurang KM 14,5, Umbulmartani, Ngemplak, Sleman, D.I. Yogyakarta - Indonesia
E-mail: rizqi.anfanni@uii.ac.id

Abstrak,

Tulisan ini mengeksplorasi potensi Islamic Social Enterprise Berbasis Masjid (MBISE) sebagai pendekatan baru untuk transformasi pengelolaan masjid. Sebagai entitas keagamaan yang bergantung pada sumbangan, masjid sering mengalami stagnasi akibat pengelolaan tradisional. Transformasi diperlukan untuk menghindari ketergantungan pada sumbangan demi mencapai tujuan masjid. Studi ini mengkaji praktik MBISE di Indonesia, dengan fokus pada unit bisnis masjid. Makalah ini menggunakan pendekatan metode campuran dengan melakukan studi literatur berdasarkan berita online dan artikel dalam jurnal ilmiah yang berfokus pada unit bisnis masjid sebagai perwakilan MBISE. Data yang terkumpul dianalisis dengan teknik analisis konten. Hasil penelitian menunjukkan bahwa setidaknya ada 61 masjid yang memiliki unit bisnis. Lebih dari 50% masjid berada di wilayah Jawa. Mayoritas bisnis adalah penyewaan aset masjid seperti aula, halaman masjid, dan toko. Sumber dana terbesar dikumpulkan dari sumbangan yang digunakan sebagai modal untuk unit bisnis (infak). Dampak signifikan yang dirasakan adalah peningkatan kemandirian masjid dengan sumber pendapatan selain sumbangan. Dampak lain yang dirasakan secara luas adalah pelaksanaan pemberdayaan masyarakat di sekitar masjid. Studi ini menunjukkan bahwa unit bisnis masjid memiliki karakteristik signifikan dengan konsep Islamic Social Enterprise Berbasis Masjid yang disebut Mosque-Based Islamic Social Enterprise. Penelitian ini berkontribusi sebagai referensi untuk pengembangan organisasi nirlaba, khususnya masjid, sehingga mereka dapat menggunakan sumbangan jamaah untuk kegiatan yang dapat menggandakan pendapatan masjid dan mendukung pencapaian kemakmuran masjid melalui unit bisnis masjid.

Kata Kunci: Transformasi Manajemen Masjid, Islamic Social Enterprise, Unit Usaha Masjid

Abstract,

This paper explores the potential of Mosque-Based Islamic Social Enterprise (MBISE) as a new approach to mosque management transformation. As a religious entity that relies on donations, mosques often experience stagnation due to traditional management. Transformation is necessary to avoid dependence on donations to achieve the mosque's goals. The study examines the practices of MBISE in Indonesia, focusing on mosque business units. This paper used a mixed method approach by conducting a literature study based on online news and articles in scientific journals focusing on the mosque business unit as a representative of MBISE. Collected data were analyzed using content analysis techniques. The results show that at least 61 mosques have business units. More than 50% of the mosques are in the Java region. Most business is the rental of mosque assets such as halls, mosque courtyards, and shops. The largest source of funds is gathered from donations used as capital for business units (infak). The significant impact felt is the increased independence of the mosque with a source of income other than donations. Another widely enjoyed impact is the implementation of community empowerment around the mosque. The study shows that mosque business units indicate significant characteristics with the Islamic Social Enterprise concept called Mosque-Based Islamic Social Enterprise. This study contributes as a reference for the development of nonprofit organizations, especially mosques, so they can use

congregational donations for activities that can multiply mosque income and support the achievement of mosque prosperity through mosque business units.

Keywords: Mosque Management, Transformation, Islamic Social Enterprise, Mosque Business Unit

INTRODUCTION

Mosques have long been an integral part of Muslim societies, providing a space for prayer and serving as centers of community life. However, traditional mosque management models have struggled to meet modern communities' changing needs and expectations. Many mosques operate as traditional institutions focusing solely on religious practices, ignoring their potential as community development centers. At the same time, mosques are institutions the Muslim community trusts for donations (Kasri & Ramli, 2019). Proper financial management is necessary to fully utilize the community's trust in the mosque (Kamaruddin & Auzair, 2019b). These issues have led to calls for mosque management transformation. Therefore, the change in mosque management is an important topic that requires attention and exploration.

Previous studies have highlighted the need for mosque management transformation. For example, a study by Fahmi (2022) found that mosque management faced a significant challenge in meeting financial resources from donations. Mosques need to seek alternative income to address this problem. Similarly, a study by Omar et al. (2019) identified challenges related to the role of mosques in achieving a better life in society. These challenges indicate that traditional mosque management models are not well-suited to meeting the needs of contemporary communities.

So far, studies discussing mosque management transformation tend to focus on the utilization of technology in mosque finance and information systems management. Financial management transformation is implemented through fundraising that utilizes various modern technology devices such as QRIS, bank transfers, and others (Agustia et al., 2022; Hafifuddin & Wahyudi, 2022; Hutagalung et al., 2022; Mardiyono et al., 2021). Meanwhile, transformation in the aspect of information systems is also related to mosque cash management (Ambo & Hati, 2019), financial reporting (Islamiyah, 2019), and the use of websites for mosque information systems (Kharima et al., 2021). Attention to mosque income diversification is not yet widely found in various trends in the study of mosque management transformation.

Several studies have explored the potential benefits of incorporating social entrepreneurship into mosque management. Fahmi (2022) offered the mosque as an Islamic

social enterprise by promoting the social and economic values in mosque management. Social entrepreneurship could enhance the mosque's human capital quality and increase income (Fadzil et al., 2019). Their findings indicated that mosque-based social enterprises could significantly impact community development by providing employment opportunities, enhancing the local economy, and improving the quality of life for community members.

This study aims to investigate the practices of MBISE's in Indonesia. The focus of the study will be on analyzing the operational strategies and management approaches employed by these units. Through this approach, the research will emphasize the possible advantages of MBISE in facilitating the change of mosque management. The concept of Islamic Social Enterprise is recognized as a component of the third sector within the Islamic economy. This sector has evolved from conventional Islamic organizations and has embraced commercial activities, with the generated profits being reinvested for the betterment of the community (Kamaruddin & Auzair, 2019a; Muhamed et al., 2018). Furthermore, the aforementioned strategy has the potential to provide enduring and varied revenue streams for the mosque (Islam et al., 2023). The primary objective of this study is to provide a valuable contribution towards the advancement of a novel paradigm for mosque administration, one that effectively addresses the requirements of contemporary society.

LITERATURE REVIEW

The examination of transformation in the management of nonprofit organizations highlights two distinct patterns: the evolution of organizational models and the shift in service delivery channels. The study of organizational model transition explores the shift of nonprofit organizations from a conventional model to a social enterprise model. In order to secure the long-term viability of their social objectives, nonprofit organizations are advised to shift away from their dependence on donations as a primary financing source and instead adopt the model of social businesses (Chang et al., 2021; Ko & Liu, 2021). The survey has shown an additional tendency, namely the digitalization of the services offered by nonprofit organizations. The purpose of this change is to uphold the standard of services offered by nonprofit organizations in the digital age (Kulkova & Sabirova, 2022; Vogelsang et al., 2021). Nonprofit organizations, including mosque institutions, undergo transformation because of the situations they confront. Hence, it is imperative for mosques to undergo a process of transition to effectively accommodate the prevailing circumstances.

Previous studies have demonstrated that when mosque management undergoes reform. The ongoing COVID-19 pandemic serves to expedite this process of transition. According to the study conducted by S. A. Hamid et al. (2019), the efficacy of administrators

and the geographical placement of the mosque exert an impact on the degree of success achieved throughout the process of converting mosque management. Alwi (2020) and Bara & Pradesyah (2021) revealed that there has been a shift in the utilization of mosque finances, originally allocated for operational and physical mosque purposes, towards serving as a financial reserve to support congregations impacted by the ongoing pandemic. Previous studies have demonstrated that the reorganization of mosque administration leads to the broadening of mosque roles as a primary means of empowerment.

There exist several parallels between mosques and the notion of Islamic social enterprise. Mosques are charitable institutions that actively gather zakat, infaq, sadaqah, and waqf contributions. Nevertheless, it is worth noting that a significant number of mosques have refrained from utilizing these revenues for commercial endeavors. At the conceptual level, Islamic social enterprise is classified as belonging to the third sector of the Islamic economy, representing a shift from conventional Islamic organizations (Kamaruddin & Auzair, 2019a; Muhamed et al., 2018). The Islamic social enterprise has seen a significant shift by venturing into the realm of business, wherein generated revenues are afterwards reinvested to serve the collective welfare of the ummah.

According to Kamaruddin & Auzair (2018) Islamic social enterprise can manifest as both public and private entities, as well as nonprofit organizations. Sabian & Ismail (2021) stated that notion of Islamic social enterprise has the potential to address the issue of nonprofit organizations relying on contributions and maintaining their social objectives. The strong economic potential of the Islamic Social Enterprise (ISE) sector has positioned it as a feasible alternative career route for Muslim entrepreneurs (Chowdhury et al., 2021). The prior studies showed that there has been a lack of emphasis on exploring the potential of mosques as Islamic social businesses.

METHODS

This paper uses a mixed methods approach using a literature study based on online news and articles from scientific journals. A literature study was conducted to achieve these objectives. Hence, this study focuses on online news and articles from scientific journals. The choice of literature study as the research design was based on the nature of the research questions and the availability of data sources. Additionally, the availability of online news and scientific journals provided a wide range of data sources, enabling the study to explore different perspectives and approaches to MBISE practices in Indonesia.

The research process involved several steps. The data collection process for this study was conducted through online sources such as news articles and scientific journals indexed by

the Google search engine. Google as a search engine was chosen due to its broad scope and access to a large amount of online documentation regarding mosque-based social enterprises. Keywords used in this search are "Mosque Business Unit", "Mosque-Owned Enterprise", "Mosque Enterprise", and "Mosque Entrepreneurship" in both Bahasa Indonesia and English. The online news sources and scientific articles were selected until the tenth page of the search results. Only sources that contained information about mosques with business units were selected for further analysis. Additionally, the scientific articles were taken from the Google Scholar database with the exact keyword search as the online news sources.

The subsequent stage entailed the process of article selection and screening, which was conducted in accordance with predetermined inclusion and exclusion criteria. The final stage was doing a content analysis on the chosen publications. This required the identification and categorization of significant themes and concepts pertaining to MBISE practices. The selection of themes was derived from the predetermined study goals. Once the pertinent news and articles were chosen, the collected web material and scientific papers were systematically arranged and presented in a Microsoft Word document for subsequent study.

The analysis was carried out over a series of steps. The initial phase encompassed a thorough examination of the chosen publications, with a focus on discerning fundamental concepts and themes associated with MBISE procedures. In the subsequent phase, the concepts and themes were coded according to their pertinence to the study questions and objectives. In the third phase, the codes were systematically organized into overarching themes, which subsequently served as the foundation for constructing a conceptual framework in this study.

The ultimate phase of the analysis encompassed the process of synthesizing the data and formulating conclusions in accordance with the study questions and objectives. The findings were displayed in tables with descriptive statistics, which included the count and percentage of business unit sites, the types of mosque business units, the sources of funding for mosque business units, and the effect of these units.

RESULTS AND DISCUSSION

The data search from various academic articles and online news sources found 61 mosques with mosque enterprise units representing the Islamic Social Enterprise concept based on mosques. Table 1 shows that most mosques with business units came from Java Island, followed by Sumatra. Nevertheless, it cannot be denied that Java and Sumatra are regions with the largest number of mosques in Indonesia. Therefore, it is unsurprising that the abundance of mosques in both areas has spawned various mosque business units.

Table 1. Mosque Business Unit Locations by Region

Region	Number of Mosques	Percentage
Java	38	62%
Sumatera	12	20%
Kalimantan	4	7%
Sulawesi	4	7%
Bali dan Nusa Tenggara	3	5%
Total	61	100%

Table 2 shows that West Java has the most business units. It is unsurprising considering that West Java has the highest number of mosques, according to the Ministry of Religious Affairs (2023), which amounts to 61,217 mosques. Outside of Java Island, South Sulawesi had the most mosque business units. Like West Java, South Sulawesi was a province outside of Java with the highest number of mosques, around 14,822 buildings. In the capital of Indonesia, DKI Jakarta, nine mosques have opened business units. Thus, efforts to implement the Mosque-Based Islamic Social Enterprise concept in several provinces outside of Java are starting to emerge.

Table 2. Mosque Business Unit Locations by Province

Province	Number	Percentage
West Java	11	18%
DKI Jakarta	9	15%
Central Java	8	13%
East Java	6	10%
South Sulawesi	5	8%
Aceh	4	7%
D.I. Yogyakarta	3	5%
East Kalimantan	3	5%
North Sumatra	3	5%
Bali	2	3%
West Sumatra	2	3%
Others	5	8%
Total	61	100%

The collected data of mosque business units, as presented in Table 3, shows that out of 166 mosque business units, 22.3% of mosques utilized their assets, such as land, buildings, halls, and others, for rental purposes. For instance, Al-Ikhlâs Jatipadang Mosque in Jakarta and Annur Mosque in Duku Puntang Cirebon leased their stalls for business purposes. Baitul Makmur Mosque in Denpasar rented out up to 20 kiosks and earned Rp 120 million per year from this rental income. Al-Ukhuwwah could generate up to Rp 125 million monthly from kiosk rentals in the same city. Mosque An-Ni'mah Mosque in Bandung rented commercial land for micro-enterprises around the mosque. From this rental, the mosque generated 35% of the

cash inflow. Incredibly, Haji Masaret Mosque in Medan could create more than Rp 1 billion from shop rentals annually. Those mosques were examples of productive implementation waqf when a waqf asset such as land or building is utilized commercially.

Financial institutions were also popular choices for mosque business units. The most common form of the financial institution was mosque cooperatives or Baitul Maal wat Tamwil (BMT). At least 20 mosque cooperatives had been established. All of these cooperatives were not implying interest which was prohibited in Islam. They financed the micro and small enterprises to get added working capital. For example, At-Taqwa Mosque cooperative in Subang applied Islamic contracts to its members. The *Mudarabah* contract was used for financing. The profit-sharing ratio for mudharabah financing is 30% for the cooperative and 70% for the *mudharib* (customer). These Islamic Microfinance Institutions increasingly emerged to open financial access for surrounding communities.

The services sector established by mosques such as haircuts, refilled drinking water, exclusive cemeteries, catering, parking lots, medical services, wedding packages, tools rental, Alquran printing, travel and tours for umrah and pilgrimage, waste bank, and car wash. Al-Azhar Grand Mosque in Jakarta had a unique business unit, Al-Azhar Memorial Garden. It is the first sharia-based cemetery in Indonesia that offers complete and high-quality facilities and services, such as an exclusive cemetery garden, a mosque, a beautiful grass field for outdoor activities, ample parking and a walkway track, a lounge, and a playground. Al-Azhar Pesantren Foundation established this business unit as the holding of the Al-Azhar Grand Mosque.

Some mosques also had businesses in the retail sector, usually in the form of grocery stores or small shops that sold daily necessities. For example, Ar-Raudhah Mosque in Bekasi had Ar-Raudhah Mart, which donated 10% of its profits to the mosque fund. Cheng Hoo Mart, also owned by Cheng Hoo Mosque in Pandaan, Shalahudin Mart in Sidoarjo, was named the same as the mosque. Tjjarah Mart owned by Kurir Langit Mosque in South Sulawesi. Other retail sectors usually consisted of small grocery stores and food stores.

In the culinary sector, Al-Falah Mosque in Sragen had a “soto” stall in the mosque courtyard. Kapal Munzalan Mosque in Pontianak started a business called Roti Gembul in 2018, which around 25 employees managed. The turnover of Roti Gembul had reached hundreds of millions of rupiah, which was used entirely for mosque needs and reinvested in other business units. Other culinary businesses included food stalls and cafes.

Some mosques also engaged in the fisheries and agriculture sectors. For example, the Ciririp Village Mosque in Purwakarta, West Java, received a grant from the village chief in the form of a fishpond. The revenue could reach IDR 70 million every harvest, and the profits were allocated for mosque purposes. Baiturrahim Ulee Lheu Mosque in Banda Aceh used fish cages

owned by locals for culinary purposes. The Imam Ulama Sampung Great Mosque in Ponorogo, East Java, had agricultural and fisheries land.

Jogokariyan Mosque in Yogyakarta and Oman Al-Makmur Mosque in Banda Aceh had sharia hotels as part of the tourism sector. The Jogokariyan Mosque hotel was managed by the Household Bureau and was rented out for approximately IDR 150,000, with millions of rupiahs in monthly revenue. Meanwhile, the hotel owned by Oman Al-Makmur Mosque in Banda Aceh was named Masjid Syariah Al-Makmur. The hotel's net income could reach IDR 40 million per month. The potential of mosque-owned hotels was significant for mosques in strategic areas with adequate land. Interestingly, Semarang Grand Mosque had businesses in the energy sector, namely the petrol station (SPBU). Before being owned by the Grand Mosque of Semarang, the land belonged to the Mayor of Semarang. It was later purchased by the Grand Mosque of Semarang and renamed the Grand Mosque of Semarang Petrol Station. The net income from managing the Grand Mosque of Semarang Petrol Station averages around 35 to 40 million rupiahs monthly.

Table 3. Type of Mosque Business Units

Type of Business	Number	Percentage
Asset Rental	37	22,3%
Financial Institution	26	15,7%
Services	26	15,7%
Education	23	13,9%
Retail	18	10,8%
Culinary	16	9,6%
Agriculture and Farm	9	5,4%
Trade	5	3,0%
Tourism	4	2,4%
Energy	1	0,6%
Fashion	1	0,6%
Total	166	100%

From the funding aspect, Table 4 shows that most sources came from mosque donations (68.9% of mosques). It means that many mosques utilized donation funds to be more productive. Waqf also became one of the tremendous potential funding sources for mosque economic development through cash waqf. Sabilillah Mosque in Malang claimed to have managed cash waqf from its members' mosque cooperative. The mosque cooperative itself had been established on waqf land. The accumulated waqf funds were intended for savings and loans and the construction of food courts. Al-Fath Mosque in Bandung did the same thing by using the cash waqf to build *ruko* (commercial buildings) or boarding houses. Conventional waqf also had the potential to be used as capital for economic development by making non-moving waqf assets into productive waqf. For example, Jogokariyan Mosque

utilized its waqf land to build a hotel. This hotel then generated financial profits for the mosque, as mentioned earlier.

Intriguingly, 16.4% of mosques used the profits from their business units to reinvest as capital. Some mosques were noted, such as Jogokariyan Mosque, Cheng Hoo Mosque in Pandaan, Taqwa Muhammadiyah Mosque in Padang, Kapal Munzalan Mosque in Pontianak, and Islamic Center Mosque in East Kalimantan, had reinvested their profit into business development. Some of these businesses' profits were reinvested to develop the business and maintain its sustainability. Mosque business unit managers must consider how much of the profit should be allocated to the mosque funds and how much should be retained as profit.

Table 4. Sources of Funds for Mosque Business Units

Sources of Funds	Number	Percentage
Donation	42	68,9%
Waqf	22	36,1%
Individual Grant	10	16,4%
Reinvestment	10	16,4%
Zakat	9	14,8%
Government Grant	7	11,5%
Cooperative Members	5	8,2%
Nonprofit Organizations Assistance	3	4,9%
Private Sector Assistance	1	1,6%
Loan	1	1,6%

There were several prominent findings, as shown in Table 5. Mosque-based Islamic Social enterprises successfully increased the independence of 27.4% of the mosques and enriched the mosque income. It indicates that mosque-based Islamic Social Enterprises could reduce their dependence on donations by diversifying their sources of income, such as establishing business units or productive investments. Therefore, the mosque not only relied on donations as the primary source of income but also had other sources of income that could finance mosque activities and strengthen financial sustainability. Diversifying income sources is an effective strategy for reducing dependence on congregational donations.

In addition to the benefits for the mosque itself, mosque enterprise units could increase communities' income. It could improve the welfare of the surrounding community, which in turn could positively impact the mosque's social capital. Furthermore, by involving the community in the management and ownership of mosque-based Islamic Social Enterprises, the mosque could also strengthen its relationship with the community and create a sense of belonging and responsibility towards the enterprise. In the long run, this could contribute to the sustainability and growth of the enterprise and the mosque itself. However, the effect of implementing the Mosque-based Islamic Social Enterprise concept had not yet been seen from the perspective of the spiritual and religious aspects of the congregation.

Table 5. The Impact Resulted by the Mosque Business Unit

Impact	Number	Percentage
Increasing the financial independence of the mosque	26	27,4%
Community empowerment	16	16,8%
Increase the income of the mosque	14	14,7%
Increase the congregation's income	10	10,5%
Increasing financial inclusion	8	8,4%
Paying mosque employees	5	5,3%
Physical development surrounds the mosque	4	4,2%
Increasing access to citizen education	3	3,2%
Congregational entrepreneurship development	2	2,1%
Assistance for orphans	2	2,1%
Others	4	4,4%

One characteristic of Islamic Social Enterprise is the utilization of philanthropic funds for business activities, where the profits are intended for the benefit of the community, not for personal gain (Muhamed et al., 2018). This research shows a similar characteristic: mosques establish business units whose funding sources are primarily from *infak* (voluntary giving), *sedekah* (charitable donation), or congregation donations rather than from shareholders, in contrast to traditional mosque management that is fully funded by donations (Asmasari & Kusumaningtias, 2019; Wisandiko & Indarwati, 2020). In addition, mosques that use the Islamic Social Enterprise concept through business units can provide additional income for the mosque and support mosque operational costs (Marjayanti, 2021), as found in this research. Therefore, mosques that can manage community donations more productively have a strong relevance to the concept of Islamic Social Enterprise.

The study found that 36.1% of mosques utilize waqf as a funding source for their unit businesses as an Islamic Social Enterprise. This finding supports the research of Fauziah (2021), Mohd. Zain et al. (2021) found that cash waqf is one solution to meet the funding needs of social enterprises. Ridwan (2021) emphasizes that cash waqf is the main instrument in managing the social enterprise in Islam. Therefore, managing productive waqf is relevant to Islamic Social Enterprise, in this case, the mosque's unit businesses.

Not all mosque business units distribute all their profits directly to mosque income. In this study, 16.4% of mosques reinvested a portion of their business profits for additional capital. It aligns with the concept of Islamic Social Enterprise, where in addition to achieving social goals, business profits need to be used for additional capital (Dwi Saputra et al., 2021; Muhamed et al., 2018). In the waqf context, reinvesting profits is an obligation to keep the perpetuity of the waqf assets (Ridwan, 2021). Nevertheless, the portion of profits reinvested as retained earnings requires measured planning and assessment.

Mosque management aims to achieve the prosperity of the mosque and its congregation. It is aligned line with the research findings that the impact generated by mosque business units is to increase the financial independence of the mosque and empower the surrounding community. This objective is consistent with Islamic Social Enterprise's primary goal of achieving *Falah*, or prosperity in both the worldly and the hereafter (Muhamed et al., 2018). *Falah* includes spiritual well-being sought in this world and harvested hereafter (Alamsyah et al., 2022). Well-being can also be interpreted as prosperity (Mohd Dali et al., 2015) and the goal of the mosque.

The change in mosque management is the most significant aspect regarding impact classification. It implies that the concept of Mosque-Based Islamic Enterprise is an appropriate approach for transforming mosque management, as proposed by Fahmi (2022). This study also shows a significant impact on the socioeconomic life of the community. It is supported by the findings of Yulianti et al. (2020), who revealed that mosques need to carry out economic functions by implementing community empowerment programs as a form of mosque transformation. Thus, the Mosque-based Islamic Social Enterprise concept aligns with the spirit of mosque transformation.

The above discussion strongly indicates that the Islamic Social Enterprise concept can be integrated as a new approach to transforming mosque management, manifesting in mosque business units. In other words, mosques with business units have transformed from traditional mosque management relying solely on congregational donations. The concept of transforming mosque management into the form of Mosque-Based Islamic Social Enterprise is manifested in the form of mosque business units. Although not entirely free from dependence on donations, at least with the presence of business units, mosques can have flexibility in utilizing donations to benefit the material and spiritual prosperity of a broader congregation.

CONCLUSION

The study is a literature study based on online news and articles from scientific journals. The results showed that at least 61 mosques had business units. The most common type of business found was the rental of mosque assets such as halls, mosque yards, and shops. Donations from congregants were the largest source of funds used as capital for business units. The most significant impact felt was the increased financial independence of mosques with other sources of income besides donations. This study demonstrates that mosque business units are highly relevant to the concept of Islamic Social Enterprise based on shared characteristics, so it can be called a Mosque-Based Islamic Social Enterprise.

This study is a reference for developing nonprofit organizations, especially mosques, to utilize congregational donations for activities that can increase mosque revenue and achieve mosque prosperity through business units. It is based on secondary data and still needs to be validated in the field. In addition, the information obtained from scientific journals and online news may still not cover all existing mosques with business units. Future research is expected to validate existing mosque business unit practices and find and replicate success patterns.

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