
Designing Good Mosque Governance for Sustainable Impact

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Abstract

Mosques in Muslim communities function not only as places of worship but also as centers for social interaction, economic initiatives, and educational activities. Despite their strategic position, mosque management in Indonesia remains predominantly traditional and has yet to fully adopt good governance principles. This highlights the need for a governance model that integrates Islamic values with modern governance standards to strengthen mosques as community institutions. This study employs a conceptual qualitative approach through an in-depth literature review. Sources include academic works on religious organizational governance, mosque management practices, and the Sustainable Development Goals (SDGs). The analysis focuses on synthesizing key principles and identifying governance dimensions relevant to mosques. The study develops a conceptual framework for Good Mosque Governance, consisting of five main dimensions: transparency, accountability, congregational participation, program effectiveness, and institutional sustainability. Each dimension is aligned with specific SDGs, particularly SDG 1 (No Poverty), SDG 4 (Quality Education), SDG 8 (Decent Work and Economic Growth), SDG 16 (Peace, Justice, and Strong Institutions), and SDG 17 (Partnership for the Goals). This article contributes to the theoretical discourse on religious institution governance by proposing a contextual and integrative model tailored to the mosque setting. The framework is intended as a foundational reference for designing professional, community-based mosque management systems that support the achievement of the SDGs.

Keywords

good governance; mosque; SDGs; conceptual model

INTRODUCTION

Mosques have long functioned as the nucleus of Muslim communities not solely as sites of ritual worship, but as multifaceted institutions that provide spiritual guidance, religious education, social welfare, and even economic empowerment (Ahmad, Arsad, Said, Hassan, & Shahabuddin, 2020; Ekaviana, Ramadhani, & Mulawarman, 2019; Ekaviana, Triyuwono, & Djamhuri, 2021; Pahlevi, 2023). Historically, they have been instrumental in cultivating ethical behavior, facilitating the redistribution of wealth through zakat and waqf, serving as venues for communal deliberation, and strengthening a shared sense of identity and purpose among Muslims. In many Muslim-majority societies including Indonesia, mosques are deeply entrenched in the socio-cultural fabric of both urban and rural areas (Aksoy, 2024). With more than 600,000 mosques spread across the Indonesian archipelago (Rizaty, 2024), their latent potential as hubs for community development and social transformation remains significant yet underutilized.

Institutionally, mosques possess a unique capacity to support not only the religious and spiritual needs of Muslim communities, but also broader goals of human and social development (Afriyanti, 2024). As highly trusted and accessible institutions, mosques transcend socioeconomic boundaries and operate under the moral guidance of Islamic ethical values such as justice (*'adl*), consultation (*shura*), and trustworthiness (*amanah*). These foundational principles position mosques as potentially powerful platforms for inclusive development, civic engagement, and ethical leadership (Afriyanti, 2024; Jamail, Samsudin, Rasdi, Sabil, & Yola,

2023; Pamungkas, Darsono, Supriyadi, & Padmaningrum, 2025). However, in practice, this transformative potential has remained largely untapped due to fragmented governance structures, limited strategic planning, and a lack of institutional innovation.

Mosque management in Indonesia is predominantly characterized by traditional, informal, and personality-driven practices (Fauzan, Zakaria, & Siregar, 2024; Pahlevi, Warsono, & Setiyono, 2025). Governance is often concentrated in the hands of a small group of individuals or local elites, with decision-making processes that are ad hoc and lacking in both transparency and accountability (Islamiyah, et al., 2020). Financial disclosures are rarely made public, program planning typically proceeds without structured needs assessments, and long-term strategic visions are seldom articulated (Maulana & Ridwan, 2020; Setiawan, 2024). As a result, many mosques struggle to respond effectively to the evolving needs of their communities, engage youth and women meaningfully, or implement sustainable and inclusive development initiatives (Adha et al., 2015; Kashi, Laallam, Mansour Nomran, Azmi Abumughli, & Al-Binali, 2024). This under-institutionalization limits the potential of mosques to serve as dynamic agents of social transformation in line with Islamic values and contemporary governance expectations.

This condition illustrates a broader institutional governance gap, specifically the lack of a structured framework that integrates Islamic ethical principles with modern organizational governance standards. While the concept of "good governance" has gained widespread attention in public administration, corporate management, and civil society, its adoption within religious institutions particularly mosques, remains limited and underexplored. Scholarly discussions on mosques have largely concentrated on architectural design, theological functions, or religious rituals, leaving critical issues such as institutional structure, managerial accountability, and strategic planning relatively neglected (Fahmi, 2022; Istan, 2022; Mohamed, Mustafa, Yusuf, & Rozzani, 2023; Setiawan, 2024; Syahnan, Syam, & Siregar, 2022; Syaikh, Norwili, Maimunah, & Wahyunita, 2021). As a result, the potential for mosques to become effective, inclusive, and sustainable institutions capable of contributing meaningfully to community development remains largely untapped.

At the same time, global development frameworks such as the United Nations Sustainable Development Goals (SDGs), underscore the pivotal role of governance in advancing social equity, quality education, poverty alleviation, and institutional resilience (Bamber-Zryd, 2022; Khabibah, Agriyanto, & Farida, 2021; Widiastuti et al., 2022). SDG 16, in particular, calls for the establishment of "effective, accountable and inclusive institutions at all levels". Given their spiritual legitimacy, grassroots presence, and moral authority, mosques are uniquely positioned to localize and operationalize these global objectives within Muslim communities. However, realizing this potential requires a fundamental transformation in how mosques are governed. They must transition from informal, personality-driven leadership structures toward institutionalized systems characterized by participation, transparency, ethical accountability, and long-term sustainability. Without such reform, the strategic role of mosques in contributing to sustainable development will remain largely aspirational.

In response to this pressing need, the present study aims to bridge the conceptual and practical gap in mosque governance by developing a context-sensitive yet theoretically robust framework of Good Mosque Governance (GMG). Employing a qualitative, literature-based methodology, the study integrates normative Islamic ethical values, established best practices in nonprofit governance, and relevant indicators from the Sustainable Development Goals (SDGs) to formulate a comprehensive governance model. The novelty of this study lies in its integrative approach, which systematically connects Islamic institutional ethics with governance principles derived from the Sustainable Development Goals (SDGs), resulting in a contextualized model specifically designed for mosque institutions. Unlike prior works that often treat religious governance as either theological abstraction or administrative formality, this research offers a holistic framework that bridges normative religious values with globally recognized standards of institutional effectiveness. Accordingly, it contributes to the theoretical discourse on the governance of religious organizations by addressing a notable gap in the literature, while also supporting practical efforts toward mosque reform and capacity. The proposed model provides a timely and necessary foundation for designing professional, community-oriented, and future-ready governance systems, enabling mosques to function not only as spiritual centers, but as proactive agents in fostering inclusive, just, and sustainable societies.

LITERATURE REVIEW AND THEORETICAL DEVELOPMENT

2.1 Governance in Religious Organizations

Governance in religious organizations reflects the intersection between normative ethical values and institutional functionality. While conventional governance frameworks emphasize principles such as transparency, accountability, participation, and adherence to the rule of law (Tjahjadi, Soewarno, & Mustikaningtiyas, 2021), religious institutions also operate based on sacred norms, communal trust, and spiritual legitimacy (Rost, 2017). Panjaitan (2022) emphasized that religious organizations must strike a balance between maintaining spiritual authenticity and achieving managerial accountability, especially as their roles increasingly extend into education, welfare, and economic empowerment.

Islamic governance traditions offer a strong ethical foundation that complements modern governance values. Key principles such as *shura* (consultation), *amanah* (trust), *‘adl* (justice), and *hisbah* (accountability and correction) align closely with calls for participatory, transparent, and ethical leadership (Ekaviana, 2025; Ekaviana et al., 2021). These values are not only theological ideals but also institutional imperatives that should shape how mosque leaders engage with their communities. Nevertheless, empirical studies reveal that despite this ethical richness, many mosques remain under-institutionalized and lack formal governance mechanisms (Fauzan et al., 2024; Pahlevi et al., 2025; Tufani et al., 2024).

2.2 Mosque Management Practices

In Indonesia, mosques play a central role in both religious and social life, yet their governance structures often remain informal and personality-driven. Leadership is typically held by a small group of individuals based on social or religious standing rather than institutional merit, with minimal documentation, no structured planning, and weak stakeholder engagement. Amin & Muhammadah (2024) and Chaniago & Rokan (2024) found that most mosques do not produce or publish financial reports, lack performance evaluation mechanisms, and do not implement participatory decision-making. Arifin (2017) similarly observed that mosque boards (*takmir*) are often formed through informal networks and rarely reflect good governance standards.

This leads to fragmented service delivery, underutilized resources, and diminishing relevance, especially among youth and professional communities. Although there are notable exceptions, such as Jogokariyan Mosque in Yogyakarta which has embraced transparent and structured governance, such cases are rare (Ekaviana, 2025; Ekaviana et al., 2019, 2021; Letmiros, 2020). Addressing these challenges requires a fundamental shift from ad hoc, personality-based leadership to a more institutionalized, inclusive, and sustainable governance model. To unlock the developmental potential of mosques, particularly in the context of broader societal goals, it is essential to explore their alignment with global policy frameworks, most notably the Sustainable Development Goals (SDGs).

2.3 Mosques and the Sustainable Development Goals (SDGs)

The 2030 Agenda for Sustainable Development outlines 17 integrated goals aimed at addressing global challenges such as poverty, inequality, education, and institutional effectiveness. Several of these goals align directly with the traditional and evolving roles of mosques in Muslim communities. For example, SDG 1 (*No Poverty*) resonates with mosque-based zakat and social welfare initiatives; SDG 4 (*Quality Education*) aligns with religious and informal educational programs; SDG 8 (*Decent Work and Economic Growth*) can be advanced through mosque-supported entrepreneurship and skills training; and SDG 16 (*Peace, Justice, and Strong Institutions*) reflects the mosque's potential in promoting ethical governance and communal harmony (UNDP, 2016; Arabi & Wahid, 2021).

Despite these synergies, there remains a lack of comprehensive models that connect mosque governance to SDG achievement (Alwiyah, Warsono, Suandi, & Muhammad, 2024; Azman Ab Rahman, Hussein ‘Azeemi Abdullah Thaidi, & Muhamad Firdaus Ab Rahman, 2019; Lestari, Ilmiyono, & Mahali, 2019; Sharifah Norhafiza Syed Ibrahim et al., 2021). This gap reflects both a theoretical oversight in governance literature and a practical void in institutional design. Bridging this divide requires a governance model that integrates Islamic values, principles of good governance, and developmental priorities—thus positioning mosques as capable and credible actors in achieving local and global sustainability goals. Research in this area is still emergent but increasingly recognized as vital, particularly in Muslim-majority

contexts where religious institutions remain highly influential in shaping community norms and development outcomes.

In addition, SDG 17 (*Partnerships for the Goals*) underscores the importance of building multi-stakeholder collaborations across sectors and institutions. Mosques, with their embedded community presence and moral authority, are strategically positioned to form partnerships with civil society organizations, educational institutions, local governments, and development agencies. Such partnerships can enhance program impact, expand resource mobilization, and strengthen institutional resilience especially when addressing complex social challenges such as poverty, unemployment, and social exclusion (UNDP, 2016; UN-Habitat, 2020). Therefore, integrating SDG 17 into mosque governance not only strengthens sustainability but also amplifies the mosque's role as a dynamic actor in local and global development networks.

METHODS

This study adopts a conceptual qualitative approach grounded in an in-depth literature review, aiming to develop a governance framework specifically tailored for mosque institutions. The primary objective is to construct a theoretical model of *Good Mosque Governance* that integrates Islamic ethical principles with contemporary governance standards, and aligns with the Sustainable Development Goals (SDGs).

This research is designed as a non-empirical conceptual study, emphasizing theory development over field-based data collection. Such a design is appropriate for addressing theoretical gaps and formulating new constructs through the synthesis of existing scholarly work. It allows for the systematic integration of diverse perspectives into a cohesive governance framework.

Data for this study were obtained through a comprehensive review of relevant literature, encompassing both academic and normative sources. The materials reviewed included peer-reviewed journal articles on governance in religious and nonprofit organizations; empirical and conceptual studies on mosque management in Indonesia and other Muslim-majority countries; policy documents and official publications related to the Sustainable Development Goals (SDGs); as well as classical and contemporary Islamic texts that address institutional ethics and leadership, particularly the principles of *shura* (consultation), *amanah* (trust), and *hisbah* (accountability and oversight). All sources were gathered from reputable academic databases such as Scopus, ScienceDirect, Google Scholar, and specialized repositories in Islamic studies.

The data were analyzed using thematic analysis, a qualitative method that enables the identification and interpretation of recurring patterns and key themes within the literature. The analysis was conducted through several sequential stages, beginning with the identification of core governance principles commonly discussed in scholarly works on nonprofit and religious institutions. This was followed by the mapping of Islamic ethical values that conceptually align with modern governance constructs. Subsequently, governance dimensions were linked to relevant Sustainable Development Goals (SDGs) based on thematic coherence and functional relevance. Finally, the findings were synthesized into a conceptual framework consisting of five interrelated dimensions: transparency, accountability, congregational participation, program effectiveness, and institutional sustainability. This methodological approach ensures that the proposed framework is both theoretically robust and contextually grounded in the ethical foundations and operational realities of mosque institutions.

RESULTS AND DISCUSSION

This study advances mosque governance scholarship by proposing a comprehensive conceptual model of Good Mosque Governance (GMG) that addresses a critical gap between Islamic normative ethics and global governance standards, particularly the Sustainable Development Goals (SDGs). The model responds to the limited theoretical exploration of mosque governance by offering an integrative framework that bridges normative religious teachings with contemporary governance standards. It comprises five interrelated governance dimensions: transparency, accountability, congregational participation, program effectiveness, and institutional sustainability. Each of these dimensions is firmly anchored in both Islamic normative sources and modern organizational governance theory, while also strategically mapped to selected SDGs to ensure broader developmental relevance.

5.1 Governance Dimensions and Theoretical Implications

The proposed framework represents a hybrid model of mosque governance that synthesizes Islamic moral imperatives with globally recognized principles of good governance. This integrative approach offers a novel conceptual lens through which mosque governance can be reimagined—not merely as a domain of ritual administration or bureaucratic management, but as a strategic and value-driven institutional practice. In doing so, the framework addresses a critical void in the existing literature, which often dichotomizes mosque functions into either spiritual custodianship or administrative compliance, overlooking their potential as holistic agents of community development and sustainable change.

By embedding mosque governance within a developmental and community-centered paradigm, this model reframes the mosque as a socially responsive institution that not only facilitates worship but also actively engages in fostering social justice, economic empowerment, education, and participatory citizenship. This perspective is essential in an era where religious institutions are increasingly expected to contribute to broader development goals without compromising their theological integrity.

Transparency and Accountability constitute the ethical foundation of the framework. These dimensions are crucial for ensuring that mosque leadership operates with integrity, fairness, and openness. However, in many contexts, mosque governance continues to rely on unwritten norms and informal decision-making, which often lead to a lack of clarity and exclusion of the broader congregation. The model therefore promotes formalized structures—such as transparent budgeting, financial audits, public reporting, and open communication channels—to enhance institutional credibility and public trust. These practices are deeply rooted in core Islamic teachings, particularly the values of *amanah* (trust) and *tabligh* (truthful conveyance), and are directly aligned with SDG 16: Peace, Justice, and Strong Institutions, which emphasizes inclusive and accountable institutions at all levels.

Congregational Participation underscores the importance of inclusivity and shared leadership in the governance of mosques. The Islamic principle of *shura* (consultation) provides a normative basis for participatory governance, yet its operationalization in many mosque contexts remains superficial or symbolic. This framework recommends institutionalizing mechanisms of engagement—such as advisory boards, regular town-hall meetings, digital feedback systems, and community surveys—that empower congregants as stakeholders in decision-making. Through these mechanisms, the mosque can become a platform for civic engagement and collective responsibility, increasing its responsiveness to local needs and enhancing its democratic legitimacy.

Program Effectiveness emphasizes the need for mosque activities to be outcome-oriented and socially impactful. Rather than focusing solely on ritual programming, this dimension encourages mosques to become centers of service that address multidimensional aspects of community welfare—ranging from poverty alleviation and education to employment and mental health support. Programs that are strategically designed to support SDG 1 (No Poverty), SDG 4 (Quality Education), and SDG 8 (Decent Work and Economic Growth) can significantly expand the developmental reach of mosques. In this way, the mosque is positioned not only as a place of worship but also as a driver of local development, consistent with Islamic values such as *rahmah* (compassion), *maslahah* (public interest), and *ta'awun* (mutual support).

Institutional Sustainability addresses the mosque's capacity to endure, adapt, and thrive over the long term. Despite their centrality in Muslim societies, many mosques operate with minimal strategic planning and limited resource management. This dimension introduces the need for succession planning, leadership training, financial diversification, and innovation in funding mechanisms, such as *waqf* and social enterprise models. These practices enhance institutional resilience and reduce dependency on ad hoc donations or transient leadership. Moreover, this sustainability agenda supports SDG 8 by promoting organizational efficiency and economic resilience, and SDG 17 (Partnerships for the Goals) by encouraging collaboration with civil society, local governments, and development actors.

In sum, the proposed Good Mosque Governance model advocates for a paradigm shift in how mosque institutions are envisioned and managed. It calls for a balance between spiritual integrity and managerial excellence, between religious tradition and developmental relevance. Through this model, mosques can be reoriented to serve as ethically grounded, socially responsive, and developmentally strategic institutions that meaningfully contribute to the

advancement of the communities they serve—well beyond the confines of ritual, toward the broader horizons of sustainable and inclusive societal transformation.

Conceptual Framework: Good Mosque Governance

This study formulates a conceptual framework of Good Mosque Governance in response to the absence of structured governance models that specifically address the unique roles, functions, and contextual challenges faced by mosques. While mosques have historically served as spiritual, educational, and social hubs within Muslim communities, formal governance practices in these institutions remain underdeveloped and fragmented. By synthesizing literature on religious institutional governance, empirical studies on mosque management, and global development frameworks—particularly the Sustainable Development Goals (SDGs)—this research offers a comprehensive model that blends Islamic ethical foundations with modern governance standards, ensuring both normative legitimacy and practical applicability.

The proposed framework is organized around five core governance dimensions that reflect both Islamic values and contemporary principles of institutional excellence. These dimensions not only provide a normative foundation but also serve as actionable pillars that can be adapted across diverse mosque contexts. Each dimension is strategically aligned with relevant SDGs to reinforce the mosque's role as an actor in community-based sustainable development.

Transparency

Transparency in mosque governance refers to the openness, clarity, and accessibility of information related to institutional activities, financial management, and leadership decisions. It involves both procedural transparency—such as clear rules, budgeting processes, and decision-making protocols—and informational accessibility through timely dissemination of relevant reports and communication with stakeholders. In Islamic teachings, transparency is not merely a managerial preference but a moral imperative, grounded in the values of *amanah* (trustworthiness) and *tabligh* (truthful communication). The Qur'anic principles commanding the fulfillment of trust and honest conveyance of information serve as ethical foundations for transparent leadership. Practically, transparency in mosques may be implemented through public disclosure of financial reports, accessible documentation of leadership decisions, and the use of community briefings and digital platforms to disseminate key information. These practices foster trust, reduce the risk of mismanagement, and cultivate a sense of shared ownership among congregants. Moreover, transparency enhances external engagement with donors, regulators, and development partners by demonstrating institutional integrity and accountability. In this way, transparency not only fulfills Islamic ethical principles but also contributes directly to SDG 16: Peace, Justice, and Strong Institutions, particularly in advancing the sub-targets related to accountable governance and public access to information.

Accountability

Accountability in the context of mosque governance refers to the mechanisms and processes through which mosque leaders, managers, and decision-makers are held answerable to their congregations and the wider community. This dimension encompasses both vertical accountability—toward Allah as the ultimate source of authority—and horizontal accountability—toward the people served by the institution. In Islamic tradition, the concept of *hisbah* provides a normative foundation for accountability, emphasizing the duty to promote good (*al-amr bil ma'ruf*) and prevent wrongdoing (*an-nahy 'an al-munkar*). This principle demands ethical oversight, community vigilance, and institutional structures that support transparency, evaluation, and correction. In practical terms, accountability mechanisms may include internal audits, congregational oversight committees, feedback and grievance channels, and regular performance reporting. These systems ensure that leadership is not only trusted but also verifiably responsible for its actions and decisions. Strengthening accountability contributes to institutional legitimacy, program effectiveness, and moral credibility, while minimizing the risk of leadership abuse or disengagement. From a development perspective, accountability aligns directly with SDG 16, particularly in building effective, accountable, and inclusive institutions at all levels. By embedding the value of *hisbah* into operational structures, mosques can model ethical leadership that is spiritually grounded, socially responsive, and administratively sound.

Congregational Participation

Congregational participation refers to the active involvement of mosque community members in the governance, decision-making, and programmatic life of the mosque. Rooted in the Islamic principle of *shura* (consultative deliberation), participation is not only a democratic ideal but also a religious obligation that promotes mutual respect, inclusivity, and collective responsibility. Despite its strong theological foundation, *shura* is often underutilized in the operational practices of many mosques, where decisions are frequently centralized among a small leadership circle. This limited engagement can lead to disconnects between mosque leadership and community needs. Institutionalizing participation involves creating structured and accessible platforms—such as advisory councils, public consultations, community surveys, or digital feedback systems—that allow congregants to contribute ideas, raise concerns, and participate in policy formulation. Such practices enhance the legitimacy of mosque leadership, increase responsiveness to diverse community voices, and foster a culture of transparency and collaboration. Moreover, participatory governance strengthens civic values and empowers communities to be co-creators in the development process. From a development standpoint, congregational participation supports SDG 16 by promoting inclusive institutions and also contributes indirectly to SDG 4 (Quality Education) through community-driven educational initiatives and knowledge exchange. When well-implemented, this dimension ensures that mosque governance is not top-down but shared, responsive, and rooted in the lived realities of the people it serves.

Program Effectiveness

Program effectiveness in mosque governance refers to the capacity of mosque programs to deliver meaningful, measurable, and sustainable benefits to the community. This dimension underscores the need for mosques to function not only as places of worship but also as centers of social service, education, empowerment, and public well-being. In Islamic teachings, the concept of *ihsan* (excellence) requires that all actions—including institutional and organizational work—be executed with sincerity, purpose, and quality. Therefore, mosque programs must be designed with clear objectives, aligned with community needs, and implemented through structured planning, skilled personnel, and ongoing evaluation. Effective programs may include initiatives in religious education, vocational training, social welfare distribution, youth empowerment, mental health support, or economic development. Importantly, the effectiveness of these programs is enhanced when informed by evidence, supported by resources, and assessed for impact. This dimension reinforces the mosque's role as a proactive and responsive institution that contributes to societal transformation. In terms of global alignment, program effectiveness intersects with several Sustainable Development Goals, particularly SDG 1 (No Poverty), SDG 4 (Quality Education), and SDG 8 (Decent Work and Economic Growth). By focusing on program quality and relevance, mosques can move beyond ritual functionality and become catalytic agents of social innovation and communal upliftment.

Institutional Sustainability

Institutional sustainability refers to the mosque's ability to maintain its relevance, functionality, and impact over the long term, amidst changing social, economic, and generational dynamics. Sustainability in this context encompasses not only financial continuity but also leadership succession, knowledge transfer, organizational learning, and adaptive capacity. In Islamic discourse, the concepts of *istiqamah* (steadfastness) and *tadbir* (strategic planning) offer guiding principles for building resilient institutions that uphold their mission with consistency and foresight. Despite the central role of mosques in Muslim communities, many operate without formal sustainability strategies, often relying on short-term donations, volunteerism, and informal management structures. This leaves them vulnerable to disruption, leadership vacuums, or declining relevance. Institutionalizing sustainability involves establishing diverse funding sources (e.g., *waqf*, social enterprises), creating leadership development pipelines, investing in staff and volunteer training, and adopting governance systems that support continuity and innovation. Additionally, forming strategic partnerships with public institutions, civil society, and development actors enhances a mosque's ability to mobilize resources and broaden its impact. This dimension is aligned with SDG 8 (Decent Work and

Economic Growth) through its emphasis on organizational development and capacity-building, and SDG 17 (Partnerships for the Goals) by fostering collaborative networks for sustainable growth. Through sustainability-oriented governance, mosques can position themselves as enduring institutions that serve both spiritual and developmental roles across generations.

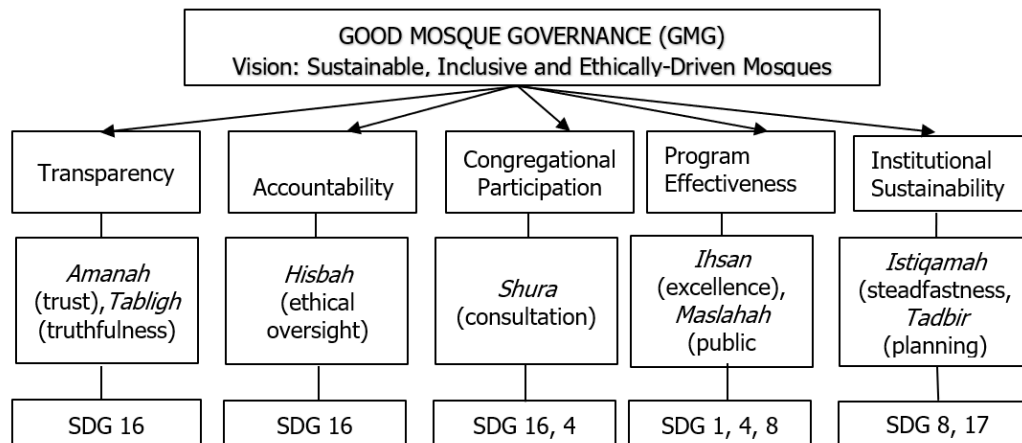


Figure 1.
Good Mosque Governance Framework

To facilitate practical implementation and enable systematic assessment, each governance dimension within the Good Mosque Governance (GMG) framework is further operationalized through a set of clearly defined evaluation indicators. These indicators serve as measurable proxies that translate abstract governance principles into observable institutional practices, allowing mosque leaders, evaluators, and stakeholders to monitor progress, identify gaps, and implement targeted improvements in a structured manner.

Table 1. Evaluation Indicators for Good Mosque Governance Dimensions

Transparency	
Subdimension	Evaluation Indicator
Information Access	Is the mosque's financial report published regularly?
Process Transparency	Are decision-making processes (e.g., program planning, budgeting) communicated to the congregation?
Communication Media	Does the mosque use digital platforms or bulletin boards to share important information?
Public Accountability	Are there public reporting sessions (e.g., forums or Friday sermons) to inform the congregation about mosque performance?
Accountability	
Oversight Structure	Are there internal mechanisms such as a supervisory board or internal audit?
Program Accountability	Does each mosque activity have an implementation report and evaluation?
Complaint Handling	Is there a system for collecting feedback or complaints from the congregation?
Leadership Ethics	Do the mosque leaders demonstrate integrity and responsibility in their leadership?
Congregational Participation	
Deliberation Mechanism	Does the mosque involve the congregation through consultations or community forums?
Inclusion of Vulnerable Groups	Are youth, women, and marginalized groups actively involved in mosque activities?

Surveys/Suggestion Box	Has the mosque ever conducted a needs assessment survey or provided a suggestion box?
Program Ownership	Do congregants feel a sense of ownership and support for mosque programs?
Program Effectiveness	
Relevance	Are the mosque programs aligned with the community's needs (education, social, economic)?
Planning	Does the mosque have a clear annual or monthly activity plan?
Evaluation	Are the mosque programs evaluated regularly and used for continuous improvement?
Collaboration	Does the mosque collaborate with other institutions to enhance program effectiveness?
Institutional Sustainability	
Long-Term Planning	Does the mosque have a vision/mission and strategic plan?
Funding Sources	Does the mosque have diverse funding sources (e.g., donations, waqf, CSR)?
Leadership Regeneration	Is there a structured process for leadership succession or cadre development?
Adaptability to Change	Is the mosque responsive to emerging social issues (e.g., digitalization, pandemic, inclusivity)?

Table 1 presents the evaluation indicators across five core dimensions—transparency, accountability, congregational participation, program effectiveness, and institutional sustainability—each aligned with corresponding subdimensions of governance. These indicators not only clarify the practical meaning of good governance within mosque contexts but also serve as benchmarks for strategic planning and internal review. Building upon these indicators, the implementation of the GMG framework can adopt a phased strategy to ensure a gradual yet effective institutional transformation. The process begins with the (1) Assessment Phase, in which mosque leaders conduct baseline self-evaluations using the proposed indicators to identify existing governance gaps and areas for improvement. This is followed by the (2) Socialization Phase, where GMG principles are communicated to the broader congregation through sermons, workshops, and community dialogues to foster awareness, acceptance, and collective commitment. In the (3) Institutionalization Phase, mosques begin formalizing governance structures—such as transparent financial management systems, oversight bodies, participatory mechanisms, and strategic planning protocols. The final (4) Sustainability Phase emphasizes long-term resilience by diversifying funding sources (e.g., waqf, zakat-based initiatives, CSR contributions), developing leadership succession pathways, and establishing partnerships with governmental and civil society stakeholders. This staged and adaptive approach enables mosques to progressively embed governance values within their operations while enhancing institutional capacity for inclusive, accountable, and sustainable development.

CONCLUSION

This study has developed a conceptual framework for Good Mosque Governance (GMG) by integrating Islamic ethical values with universal principles of good governance and aligning them with relevant Sustainable Development Goals (SDGs). The resulting model—comprising five key dimensions: transparency, accountability, congregational participation, program effectiveness, and institutional sustainability—offers a holistic and context-sensitive approach to mosque governance. Each dimension is grounded in foundational Islamic teachings such as *amanah*, *hisbah*, *shura*, *ihsan*, and *istiqamah*, and is strategically mapped to global development objectives that promote inclusivity, institutional effectiveness, and long-term resilience.

The framework addresses a significant theoretical gap by repositioning mosques not merely as centers of ritual and worship, but as strategic institutions capable of contributing to

sustainable community development. It responds to the growing need for structured governance models within religious institutions, especially in Muslim-majority contexts where administrative practices often remain informal and public participation is limited.

Practically, the model provides mosque leaders, policymakers, and community stakeholders with a comprehensive foundation to strengthen institutional governance, improve programmatic outcomes, and build greater public trust. By aligning mosque operations with both Islamic moral imperatives and the global development agenda, this framework reimagines the mosque as a morally grounded, socially responsive, and future-ready institution.

Future research can expand on this conceptual model by examining its practical application across different socio-cultural settings and by developing quantitative indicators to assess performance in each governance dimension. Incorporating empirical case studies and stakeholder feedback would further enhance the framework's operational relevance, adaptability, and scalability.

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