

ISSUES IN FINANCIAL GOVERNANCE PRACTICES IN MALAYSIA'S MOSQUES

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ABSTRACT

Background and Purpose: Mosques, like every other religious organisation, have financial, human, and physical resources. As a prominent symbol of Islam, it also serves the community as a service provider, not only to their congregations but also to the public. The purpose of this article is to examine and analyse the challenges surrounding mosque's financial governance. In Malaysia, the mosque's function and potential have not been fully realised and utilised to continuously impact on society. Even though Malaysia has been a Muslim country since the 15th century, mosques still have concerns. Fund management, regulatory compliance, and facility management are noted issues. Since State Religious Councils are the sole trustees of mosques, it is proposed that mosque governance practices in Malaysia vary and differ according to the laws provided by each state. It was discovered that previous research has mostly focused on fund management because of its potential to raise funds through financial contributions.

Methodology: This paper looks at concerns surrounding mosques' existing financial governance practices in Malaysia. The paper aims to raise awareness among mosque committees and the public about the necessity of good financial governance practises in religious institutions, particularly mosques.

Contributions: As this is a conceptual paper, findings are expected to lead to a comprehensive study on issues and their relationships that will enable us to identify necessary measures to enhance the Malaysian mosque institution.

Keywords: Mosque, financial governance, fund management, regulatory compliance, facilities management.

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1.0 INTRODUCTION

According to Ahmad et al. (2016), a mosque is a very important place. In general, it is where Muslims gather to pray the five daily required prayers. The mosque's function extends beyond the fundamental aim of performing bowing and prostration prayers. Other services provided by the mosque include an education centre (Abul Qaraya, 2015) and community development (Hamid et al., 2015). Every Muslim's daily life is centred on the mosque, with Islam's precepts governing all aspects of life and death.

Mosques have a long history of serving as community centres, influencing their congregations favourably and spiritually, while also physically impacting on their environments. The mosque of Prophet Muhammad and the development of Makkah and Madinah demonstrate that, in the context of physical demands, the mosque supports the extension of adjacent territories (Hamid et al., 2012; Baharudin & Ismail, 2014). It is essential to note the long establishment and existence of mosques in the history of Islam until today. Past literature has highlighted the various roles and functions of a mosque, including a place of worship, an education centre, and social and community centres (Abdullah et al., 2013; Abul Qaraya, 2015). To recap, past literature has also contributed to the definition of a masjid, another name for a mosque (Sulaiman et al., 2008; Mohamed et al., 2014; Hamid et al., 2015). However, the discussions on mosques are limited in understanding the reality that mosques nowadays are not optimised, and function thoroughly compared to mosques during the years of the Prophet Muhammad (peace be upon him). There is a limited understanding of how mosques have been perceived, mainly for where prayers should be offered, undermining their full capabilities in serving the community and public.

As an eminent building in Islam, deemed the house of Allah (Najafi & Mustafa, 2012; Abul Qaraya, 2015), a mosque requires extra care, especially from the Muslim community (Sapri et al., 2014). This is because Muslims carry the responsibility of prospering mosques as ordered by Allah the Almighty (Abul Qaraya, 2015). Unfortunately, despite the responsibility, they are mostly neglected nowadays, as there is lack of people who take the responsibility to prosper mosques (Sapri et al., 2014). Ashaari (2017) highlighted research findings on the issue of minimal congregational attendance where mosques with a capacity of 3,000 people are only filled with a small number of *saf* (prayer rows) for daily congregational prayers. This practice is dismaying as the minimal number possibly reflects mosque performance and Muslim communities' negligence towards prospering mosques as the most important Islamic institution (Ashaari, 2017). However, the number of visits increases seasonally, especially during important dates such as Ramadan and festive seasons like Eid.

A mosque can raise funds in trust for its daily operations, thus being deemed a non-profit organisation (NPO) (Said et al., 2013). By being an NPO, mosques provide services to the community without hoping for any returns, rewards, or profits. Although the mosque is not operated to generate income, immaterial rewards are promised by Allah the Almighty. Accurate and transparent financial reports issued by non-profit organisations (NPO) will attract more donors and contributions (Hamdan et al., 2013). Previously, research on internal control practises in non-profit organisations focused on a variety of religious institutions, including the Jerusalem Temple (Fonfeder et al., 2003), U.S. Catholic churches (West & Zech, 2007), three churches in Greater Accra (Shaibu, 2013), and Malaysian state mosques (Sulaiman et al., 2008). Furthermore, performance measurement is essential to ensure a favourable outcome for an organisation, including a mosque (Sapri et al., 2014).

In the last decade, the studies of mosque management as religious organisations in Malaysia have included the elements of mosque financial performance (Said et al., 2013), mosque fund management (Mohamed et al. 2014), mosque internal control (Sulaiman et al., 2008; Masrek et al., 2014; Mohamed et al., 2014), mosque financial management (Sanusi et al., 2015) and mosque performance measurement (Rahman et al., 2015). However, these studies are limited in understanding Malaysia's various overall current mosque practises. An in-depth study of financial governance practices would help to illuminate these issues. Financial governance practises of mosques refer to current practise and the level of financial governance practice. As such, financial governance refers to the ability to manage and administer assets and funds from contributors to keep mosques progressing towards their mission and goals, as well as to hold mosque leaders accountable and ensure the financial

viability of the mosque (Ab Hamid et al., 2015; Bagby, 2018). The current practices of Malaysian mosques are vague, and are still not widely known. The lack of information and the various practices are interesting to study. It is important to clarify the vague practices to ensure proper mosque governance.

For the above reasons, this study intends to identify the issues of financial governance practices in Malaysian mosque institutions. This paper is further structured as follows - Section 2 discusses the study of mosques in Malaysia, focusing on mosque administration, internal controls, and resources of the mosque. Issues regarding mosque governance in Malaysia are described in Section 3. Finally, further discussion and conclusions are provided.

2.0 LITERATURE REVIEW

Most literature has provided the definition of *masjid* (mosque). However, few have discussed the basis for understanding the mosque's existence and purposes by linking their definition. Masjid comes from the Arabic root word of *sajada*, which refers to the act of prostration as one of the steps in performing salah (prayers) (Sulaiman et al., 2008; Kassim et al., 2015; Mohamed et al., 2014; Hamid et al., 2015).

A believing Muslim is guided by Al-Quran and As-Sunnah. The six pillars of faith and the five pillars of Islam also guide a Muslim's life. The utmost requirement as a Muslim is to perform the daily five prayers, as it is one of the five pillars of Islam. The discussion on the order to pray will be lengthy for this paper. In this paper, a brief discussion of salah (prayer) and its significance is insufficient and will do an injustice. However, it is important to note that there are several verses that require Muslims to perform prayers in the Holy Quran. One of them is found in Surah Al Baqarah, Chapter 2, verse 43.

"And establish prayer, give *zakah*, and bow with those who bow (in worship and obedience)."

Rewards for those who perform congregational prayers are higher than for those who perform prayers individually (Sahih al-Bukhari). These prove the priority of prayers and their importance in daily life as Muslims. Therefore, mosques are places for Muslims to gather and establish congregational prayers. As daily activity revolves around prayers, this proves that a mosque is a place uniting Muslims everywhere around the globe. As written throughout history since the early years of Islam, the mosque establishment functions more as a place of worship and prayer. In countries with a Muslim majority, such as Malaysia, mosques also serve as a community centre and an agent in transforming Islamic government policies. Various Islamic programmes and activities are carried out in mosques to instil and strengthen Islamic values among community members (Mohamed et al., 2014). Besides that, religious education is also

embedded with these activities, where classes are conducted within the mosques' compound. Usually, the main content of classes and lectures conducted delivers Islamic teachings and religious education (Abul Qaraya, 2015; Rahman et al., 2015; Ashaari, 2017). As highlighted by Ashaari (2017), due to the separation in Malaysia's school curriculum that limits Islam's religious teachings in the public-school syllabus, mosques have become one of the sources of Islamic education. Consequently, students attending these classes, conducted by the mosque, come from various age ranges, including children, teenagers, adults, and elderly people.

2.1 Internal Controls in Mosque

Past literature on mosque discussion includes internal controls (Sulaiman et al., 2008; Mohamed et al., 2014; Masrek et al., 2014). As explained by Cuomo, internal controls are systems of policies and procedures that guard an organisation's assets, generate trustworthy financial reporting, uphold the obedience to laws and regulations, and realise effective and efficient functions (Cuomo, 2005).

Religious institutions do not have an appropriate control system for safeguarding available resources and at the same time, updating members on institutions' financial condition (Afifuddin & Siti-Nabiha, 2010). To enhance mosque institutions, suitable management practice is required as challenges include financial management (Hamdan et al., 2013; Sapri et al., 2014). The development of mosque institutions is crucial to the Muslim community of every nation. Therefore, further and deeper understanding of mosque financial governance practice is needed.

With funds raised, there is a growing concern about whether mosque internal control procedures are enough to avoid deficiencies experienced by other religious institutions (Sulaiman et al., 2008). In 2013, a study by Said et al. (2013) proved a positive relationship between the internal control systems and financial performance. Studies on mosque internal control have focused on basic control activities of funds receipts and disbursement. These areas require significant attention regarding the segregation of duties (Masrek et al., 2014; Mohamed et al., 2014).

To generate Shariah-compliant reports for a mosque, Hamdan et al. (2013) suggested that the sources of mosque funds should be classified into unrestricted funds and restricted funds. As a result, the Model Imarah Masjid (MIMAS) was proposed. It can mitigate risk through proper segregation of sources and utilisation of funds based on Shariah principles instead of contemporary ways. Not only that, cash and internal control issues in relation to cash holding by mosques could be improved with better classifications of receipts and expenditures, as well

as timely publication of financial statements to the local congregation, as suggested through MIMAS. This is important, as the symbol of Islam for a mosque to embody and represent Islamic teachings besides considering these practices in its management.

2.2 Resources of Mosque

The resource-based view (RBV) theory by Wernerfelt (1984) emphasised exploiting firms' resources to gain sustainable competitive advantage contributes to a firm's superior performance. According to Rahman et al. (2015), the elements of mosque resources include mosque officers, financial resources and facilities in determining the outcome of a mosque. However, survival issues of the social organisation, especially religious ones, carry much importance these days as their financial resources and other resources become limited due to current economic development and societies' ability to contribute large amounts of funds for them (Omar et al., 2017). Hence, the mechanism of resource management in mosques becomes an issue, especially among Muslims who are contributing to their community mosques through various channels of *infaq* (spending in God's way), *zakat* (obligatory charity), *waqf* (charitable endowment) and *sadaqah* (voluntary charity). In maximising the role of mosques as a wholesome community centre rather than simply as a place for prayers, resource management becomes an important element in enriching the economy of the community. This potential should be managed wisely, as good and structured programs will not succeed if they are not supported by sound and substantial resources (Sochimin, 2016; Utama et al., 2018).

Past literature has mainly focused on mosque funds as their financial source. Other resources of a mosque, for instance, mosque facilities have not been widely discussed in the mosque financial aspect. Sapri et al. (2014) contended that well implementation of the approach to facilities management in mosques, will intensify mosque current functions. This is important to be considered as it contributes to the mosque's success to continue serving its congregational members and nearby community.

To further understand facilities management (FM), Place Attachment Theory has been considered in the present study to assist in elaboration. This theory is one of the main concepts in environmental psychology that explain the emotional bond between person and place (Najafi & Mustafa, 2012). As a place of worship, centre of knowledge and community development centre, mosques are capable of influencing the heightening of a person's spiritual and character. The characteristics of place attachment include spatial level, specificity, and the prominence of social or physical elements (Scannell & Gifford, 2010).

3.0 METHODOLOGY

The current study uses an iterative review of literature and publications relevant to mosque financial governance. The literature review was conducted on 55 empirical studies and publications ranging from the year 1984 to the year 2018. Research design begins with an extensive search of literature and publications through academic databases and practitioner websites, such as religious councils. Related keywords, such as financial governance, mosque management and performance were used to identify relevant literature and reports. From the selected publications, its abstract and main body were read to ensure that the article is relevant to the current study, where irrelevant papers were subsequently eliminated. Microsoft Excel was used to tabulate key information from the publications, such as authors, journal, year of publication, keywords, objectives of the study, methodology and key findings to identify papers that deal directly with mosque financial governance. This tabulation provides a reference list that improves the analysis and rigour of the study (Sulaiman et al., 2018). For each issue being reviewed on financial governance practices in mosques, a summary of key findings and concepts was established.

4.0 DISCUSSION ON ISSUES OF MOSQUE GOVERNANCE IN MALAYSIA

Mosques have been long established in Malaysia since the 15th century. The reported total number of mosques (nearly 6,300) built throughout the nation to accommodate a large number of Muslims in Malaysia. As emphasised by Ahmad et al. (2016) mosques are easily accessible by the Muslim communities to pray. However, except for Friday prayers, during the month of Ramadan or Eid and other festivities, mosques are vacant throughout prayer time during the day. They are only occupied by a minimal number of *saf* (rows of the congregation). The number of attendees does not match the total number of mosques available, as some mosques remain vacant and empty. Both State Islamic Religious Council (SIRC) and State Islamic Religious Department (SIRD) are organisations responsible for administering Malaysia state's Islamic affairs (Sulaiman et al., 2008). Mosques committees are expected to be actively involved in conducting various activities to attract members and the public to the mosque besides prayer time. Some SIRD are monitoring mosques to ensure propagation of mosques in *imarah* (prospering) as an initiative to reduce the decrease in congregation attendance. This includes activities and programs to enliven the mosque (Rahman et al., 2015). The utilisation of mosques with these activities will create opportunities of social and human capital creation (Hamid et al., 2015).

4.1 Fund Management and Financial Governance Practice

Giving charity is one of the teachings in Islam, therefore it is among the usual practices of Muslims. As mosques receive funds in the form of alms and donations, mainly from the public (Said et al., 2013; Masrek et al., 2014; Mohamed et al., 2014; Hamid et al., 2015), it is proper for the mosque to have sound fund management. This is important as mosques are the symbol of Islam to uphold its accountability. Furthermore, proper and transparent financial reports will attract more donors' contributions to non-profit organisations (Hamdan et al., 2013). A study by Rakhmawati et al. (2015) reported that due to inaccessibility to actual time and public financial information, donors not within close distance with the mosque faced inconvenience to allocate funds. Even with the emergence of various banking technologies, this issue remains as mosques in Malaysia have yet to fully implement them within their ecosystem for contributions compared to neighbouring countries, such as Singapore and Indonesia. Although not yet reported, this raises concern about whether mosques in Malaysia experience the same situation as its neighbour.

The state mosques in Malaysia are not self-governing in handling their financial matters due to the two different sources of funds which are (1) the provisions of public donation, and (2) allocations provided by the state government (Sulaiman et al., 2008; Hamid et al., 2015). Some mosques categorise funds into the traditional fund and general funds (Hamdan et al., 2013). Traditional funds are raised from congregations' donations every Friday, as well as other Islam festivities. On the other hand, general funds are collected from fundraising activities organised by mosques. In the state of Kedah, research on Kubang Pasu district reported specific patterns of revenue and expense management. For instance, *idariyah*, *ijtimaiyah* and *tijariyyah* are the categories of expenses management (Omar et al., 2015). These suggest apparent different fund management practices according to mosque types.

Hamdan et al. (2013) contended that the common practice of accounting record adopted by most mosques is seemingly inadequate in demonstrating the complete segregation of the two funds in terms of sources and utilisation. No proper segregation might lead to the possibility of risks that these sources and utilisation may be mixed. It is interesting to investigate the current varied practices of fund management and its relationship to mosque financial governance practices.

4.2 Regulatory Compliance and Financial Governance Practice

Earlier studies highlighted that churches and other religious-based institutions' ineffectiveness in financial management practices are influenced by the shortfall of regulations and code of

conduct (Mohamed et al., 2014). The challenges of mosques include lack of accountability, lack of compliance to reporting requirements, unskilled manpower and weak internal control (Hamdan et al., 2013). Although the standards of reporting guidelines provided by the State Islamic Religious Council (SIRC) are basically like that of business organisations, some reports are not properly prepared and even not submitted to the respective SIRC frequently (Hamdan et al., 2013).

To address these issues, it is important to understand the basic structure. Sulaiman et al. (2008) reported that each state's administration of Islamic affairs in Malaysia is under the responsibility of two organisations - Islamic Religious Council (IRC) and Islamic Religious Department (IRD). The former is responsible for policy-making, while the latter is responsible for performing policies and procedures for Islam to progress in every state in Malaysia (Sulaiman et al., 2008; Mohamed et al., 2014).

One of IRD's administrations includes a division entrusted with operating the Shariah courts and the mosques (Sulaiman et al., 2008). The State established SIRC, which has the legal power to administer Malay customs and Islamic affairs including mosque institutions (Sulaiman et al., 2008; Hamid et al., 2015). There is still a vague picture regarding the financial governance practices of mosques throughout the nation. Even though mosques are registered with the Department of Malaysian Islamic Development (JAKIM), their practice might differ between states as they are administered according to each State Islamic Religious Councils. It is interesting to address the possibility of varied practices and their relationship to financial governance. As reporting requirements are not strictly adhered to, some mosques continue to operate with weak accounting practices. The requirement of periodically submitting reports is not enforced since most mosque committee members are generally voluntary with less skill in reports preparation. As a prominent Islam symbol and religious organisation that deals with public and private donations (Masrek et al., 2014; Mohamed et al., 2014), the enforcement shall not be taken lightly or hindered by committees' incompetency in reports preparation. Training and workshop seminars to enhance committees' skills need to be revised and introduced throughout the nation. Despite the requirement to submit, the current lenient practices raise concerns about mosque financial governance practices.

4.3 Facilities Management and Financial Governance Practice

Nowadays most organisations, either pursuing profit or not, offer a quality working environment to maintain and prolong their performance (Sapri et al., 2014). Facilities management (FM) can be summarised as managing organisations' buildings and services

(Warraich & Feroze, 2007). One of the goals is to increase the managed space's efficiencies in realising the organisation's goal with the best combination of cost, efficiency and quality (Amaratunga et al., 2000). Sapri et al. (2014) emphasised the practice of sustainable FM and by providing better facilities, guarantees a long-term benefit to the organisation.

Past studies on mosque management have mainly focused on mosque fund management. Sapri et al. (2014) proposed that FM should be incorporated into mosque management in realising the mosque's primary business in conveying religious activities and services. Mosques with sound financial standing will be able to administer more quality programs, conducting motivational programs and special gatherings (Said et al., 2013). Facilities management and its possible effect on mosque financial aspects have not been widely discussed in previous research.

5.0 CONCLUSION

A good relationship between mosque and community is essential as both need one another. Sound financial governance practice is one of the ways to enhance this relationship. The main aim of the present study is to discuss the issues of financial governance practices among mosques in Malaysia. This study also aims to create awareness for mosque committees, as well as the community regarding the importance of good financial governance practices to be exercised within a religious organisation, more specifically mosques. By this, it is also aimed that the Malaysian religious authorities that regulate the administration of mosques would perhaps provide appropriate standard of operations (SOP) and guidelines that would improve and elevate the mechanism of mosque management. A comprehensive study on these issues and their relationship will enable us to identify necessary measures needed to enhance the Malaysian mosque institutions. Future research should include factors that would affect the way mosques administrations practise financial governance on all the contributions they receive. It is hoped that more mosques and other religious organisations will enhance their financial governance practices.

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