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IDARAH GOVERNANCE AND ADMINISTRATOR ROLES IN ACHIEVING MOSQUE FINANCIAL INDEPENDENCE

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Abstract

Purpose: *This study analyses how idarah (institutional management) governance and the roles of mosque administrators contribute to mosque financial independence, using Stakeholder Theory as its explanatory lens.* ***Design/methodology/approach:*** *A systematic literature review adapted from PRISMA 2020 was conducted on Scopus and Web of Science for 2021–2026. Eligible peer-reviewed articles on nonprofit governance, faith-based organisations, mosque management and Islamic social finance were coded in a literature matrix and synthesised through content analysis and thematic synthesis, followed by a narrative–critical integration.* ***Findings:*** *Financial independence emerges as a multidimensional outcome of five interlocking institutional mechanisms: clear idarah planning and organising; administrator capacity and integrity; transparency and accountability in financial reporting; diversification and optimisation of socio-religious resources; and stakeholder trust, which functions as the mediating link between governance and resource mobilisation. These mechanisms form a mutually reinforcing loop, and their effectiveness depends on whether governance demands are proportionate to organisational capacity.* ***Research limitations/implications:*** *The framework is conceptual, rests on secondary evidence that is concentrated in secular nonprofit settings and two databases, and requires empirical testing across urban and rural, large and small mosques.* ***Practical implications:*** *Administrators can adopt a tiered, proportionate approach to planning, internal control and reporting; mosque-supporting bodies can provide simple templates and training; regulators can avoid uniform reporting burdens.* ***Originality/value:*** *The study integrates the nonprofit governance and Islamic social finance literatures, extends Stakeholder Theory to community-based religious organisations by showing how amanah norms operate as social accountability, and positions administrators as the central actors who convert idarah principles into financial sustainability.*

Keywords: *idarah governance, mosque financial independence, administrator role, Islamic social finance, stakeholder theory*

PUBLIC INTEREST STATEMENT

Mosques increasingly operate as educational, social and economic institutions, yet many are run by volunteers with limited managerial capacity. This review synthesises recent evidence from nonprofit governance, Islamic social finance and mosque studies to show that financial independence grows from clear idarah, capable and honest administrators, proportionate transparency and stakeholder trust, rather than from donation volume alone. The proposed framework helps administrators, mosque-supporting bodies and regulators design reporting and

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oversight that are realistic for volunteer-run institutions, protecting the trust that congregants and donors place in them.

INTRODUCTION

Mosques have historically served as far more than venues for ritual worship. In contemporary Muslim societies they operate as educational spaces, centres of da'wah, providers of social services, platforms for community economic empowerment and nodes for collecting religious funds (Hamidi et al., 2026; Hendriansyah & Zainuddin, 2026). This functional expansion places growing institutional demands on those who manage them, because resources entrusted by congregants and donors must be handled effectively, transparently and sustainably. Nonprofit research shows that organisational survival is increasingly shaped by governance quality, resource management, transparency, accountability and stakeholder relations (Feng & Greenlee, 2024; Ortega-Rodríguez et al., 2020; Renz et al., 2023). The scale of the issue is illustrated by recent Indonesian evidence. A classification of mosque typologies across 34 provinces for 2019–2023 indicates that mosque management is a nationwide institutional phenomenon rather than a problem confined to a few large urban mosques (Hendriansyah & Zainuddin, 2026), while an analysis of 97 mosques in five Jakarta regions demonstrates that the financial performance of faith-based nonprofits can be examined systematically through institutional and financial indicators (Hamidi et al., 2026). Economic shocks sharpen the urgency. Studies of nonprofits show that revenue volatility, disasters and pandemics can threaten organisational continuity (Chen, 2022; Fuller et al., 2024; Mayer, 2023; Young et al., 2025). For mosques, which rarely generate commercial income while still bearing maintenance, education, da'wah and social-service costs, such vulnerability is structural rather than incidental.

The scholarship that could explain this challenge is substantial but fragmented. Nonprofit governance research has examined transparency as the foundation of accountability (Ortega-Rodríguez et al., 2020), board characteristics and organisational performance (Bin Afif et al., 2026; Evans et al., 2025; Yoon, 2025), board capture and board–executive relationships (Didericksen et al., 2024; Pierson et al., 2026) and the contribution of boards to innovation (Richardson & Kelly, 2024); recent reviews map the field's theories and emerging trends (Alregab, 2026a; Gee et al., 2023; Renz et al., 2023). Studies of financial sustainability connect governance quality, resource strategies and income structure to organisational resilience (Alregab, 2026b; Liu & Kim, 2022; Mayer, 2023), while donor research shows that perceived transparency, disclosure of fraud, overhead levels and online reporting shape giving and trust (Chaudhry et al., 2026; Dethier et al., 2024; Ferreira et al., 2022; Harris et al., 2024; Hung et al., 2025; Maguregi et al., 2026; Nemțeanu et al., 2022). Yet the evidence is not uniform. Transparency tends to strengthen trust, but reporting and accountability systems demand skills, information systems and administrative cost, and organisations with limited capacity struggle to meet increasingly complex expectations (Leitoniene et al., 2025). The links among administrative spending, governance, programme outcomes and donor reactions are likewise complex (Altamimi & Liu, 2022; Hung et al., 2025; Parsa et al., 2022), and research on whistleblowing and misconduct indicates that internal controls and accountability systems matter through how they function and are perceived in practice (Lamothe et al., 2023; Scheetz et al., 2022).

Three gaps follow from this review. First, nonprofit governance research largely starts from formal organisations with professional staff, so community-based religious organisations such as mosques remain insufficiently explained. Religious-organisation studies that do exist

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concentrate on congregations and religious leaders in other settings (King et al., 2025; Patel, 2025) or on the misuse of zakat funds by religious institutions in North America (Wahb, 2023). Second, the Islamic social finance literature has grown rapidly, with reviews and bibliometric maps of zakat, waqf, performance measurement, financial technology and sustainable development linkages (Akhter et al., 2025; Athief et al., 2025; Handayani et al., 2025; Harahap et al., 2023; Misbah et al., 2022; Mustaffa et al., 2025; Raimi et al., 2024; Syaifullah et al., 2026; Tok et al., 2022). Its attention, however, is directed mainly at instruments and fund-managing institutions rather than at the everyday idarah that determines whether a mosque can convert such resources into lasting capacity. Third, Indonesian mosque studies have begun to address financial performance, typology and accountability (Hamidi et al., 2026; Hendriansyah & Zainuddin, 2026) but, within the corpus examined here, none integrates idarah governance, administrator roles and financial independence in one analytical framework. The gap therefore lies less in the number of mosque studies than in the unfinished integration of nonprofit governance and mosque management perspectives.

This study responds by analysing idarah governance and administrator roles in achieving mosque financial independence through a systematic literature review adapted from PRISMA 2020 (Page et al., 2021). It centres on planning and decision-making, the division of administrator roles, the management of income sources and assets, financial transparency and accountability, oversight, and strategies for sustaining resources. Four research questions guide the analysis. RQ1: How does idarah governance contribute to mosque financial independence according to the existing literature? RQ2: How do administrators' roles influence the effectiveness of governance and financial independence? RQ3: Which factors enable or hinder mosque financial independence? RQ4: How can a conceptual framework that links idarah governance, administrator roles and financial independence be formulated on the basis of Stakeholder Theory?

The study offers four contributions. Theoretically, it extends Stakeholder Theory (Freeman, 1984) to community-based religious organisations by showing that stakeholder trust, rooted in the norm of amanah, mediates between governance and resource mobilisation. Empirically, it synthesises evidence from three literature clusters that have developed largely in parallel (nonprofit governance, Islamic social finance and mosque or congregation studies). Methodologically, it provides an explicit coding framework and a set of research propositions that later studies can test. Practically, it proposes a proportionate, tiered approach to planning, internal control and reporting that volunteer-run mosques can sustain, and it identifies actions for mosque-supporting bodies and regulators. Financial independence is thus treated not as an economic end in itself but as an institutional capacity that safeguards the worship, educational, da'wah, social-service and community-empowerment functions of the mosque.

LITERATURE REVIEW

Conceptual Framework

Idarah refers to the administration of the mosque as an organisation and covers planning, organising, leadership, coordination, oversight and evaluation of its activities. It is wider than record-keeping because it determines who may decide, how resources are allocated and to whom account is rendered. *Administrators* (pengurus) are the actors who convert these arrangements into daily practice: they decide how funds are raised, how information is communicated and how risk is controlled. *Financial independence* is understood, following the nonprofit sustainability literature, as the capacity to maintain operations, meet obligations, develop programmes and pursue the mission over time rather than the size of a cash balance at

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one moment (Alregab, 2026b; Mayer, 2023). *Transparency* denotes the provision of financial and programme information to those with a stake in the organisation, and *accountability* the obligation to explain and justify the use of entrusted resources (Ortega-Rodríguez et al., 2020; Robichau et al., 2025). *Resource mobilisation and diversification* describe the breadth and productive use of income from donations, zakat, infaq, sadaqah and waqf (together, ZISWAF) and from mosque assets, which Islamic social finance scholarship increasingly links to governance, performance measurement and technology adoption (Handayani et al., 2025; Selimović-Fijuljanin et al., 2026; Tok et al., 2022).

Stakeholder Theory (Freeman, 1984) serves as the grand theory of this review. It holds that an organisation must attend to the interests of the groups that affect or are affected by its activities. For mosques these groups include congregants, administrators, donors, beneficiaries of social programmes, community leaders, mosque-supporting bodies and regulators, each with expectations about how resources are obtained and used. The theory justifies the expected direction of the relationships examined here. Organisations that meet stakeholders' information and accountability expectations are better placed to secure continued support (Maguregi et al., 2026; Ortega-Rodríguez et al., 2020), and transparency and legitimacy practices influence satisfaction, trust and perceived legitimacy (Cooley, 2024; Nemțeanu et al., 2022). In mosques, stakeholders give without commercial return, so trust substitutes for the contractual safeguards found in market exchanges, and the religious notion of amanah (a trust to be discharged faithfully) supplies a normative basis for accountability. Resource-oriented perspectives that treat revenue structure as a strategic issue complement this view (Hung & Berrett, 2026; Liu & Kim, 2022).

Research Proposition Development

Idarah governance and administrator roles (P1). Governance structures are inert until people operate them. Reviews of nonprofit governance emphasise that structures, theories and practices must be read together with how they are enacted (Alregab, 2026a; Renz et al., 2023), and the strategic management literature on not-for-profit organisations treats direction setting and coordination as central organisational capabilities (Gee et al., 2023). Planning evidence points the same way: demand forecasting contributes to the operational efficiency of nonprofits (Girotto et al., 2025). Clear idarah planning, organising and oversight should therefore make administrators' financial roles more focused and effective. P1: Clear idarah planning, organising, coordination and oversight enhance the effectiveness of administrators' financial roles.

Administrator roles and transparency and accountability (P2). Board characteristics and performance are related (Bin Afif et al., 2026), diversity may support performance (Evans et al., 2025), and governance features such as interlocking directorates, executive power and women on boards have been linked to executive compensation (Yoon, 2025). Boards can also be captured or strained by role ambiguity in the board–executive relationship (Didericksen et al., 2024; Pierson et al., 2026). Internal control is a decisive mechanism for reducing fraud risk and strengthening resilience in crises (Jeon, 2026), and perceptions of controls influence whether wrongdoing is reported (Scheetz et al., 2022). Sharing evaluation information supports accountability when administrators build learning and data-use practices (Robichau et al., 2025). Because mosque administrators are mostly volunteers, their engagement is itself a managerial resource that must be cultivated (Arnon et al., 2023). P2: Competent, honest and consistent administrators implement stronger financial transparency and accountability practices.

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Transparency and accountability and stakeholder trust (P3). Transparency is a key element of nonprofit accountability (Ortega-Rodríguez et al., 2020), and online transparency can strengthen accountability to stakeholders (Ferreira et al., 2022). Information must fit stakeholders' needs to be useful (Maguregi et al., 2026), donors form distinct perceptions of transparency (Dethier et al., 2024), and social reporting influences stakeholder satisfaction and trust (Nemțeanu et al., 2022). Disclosure also carries risk, because donors respond to news of fraud (Harris et al., 2024), and the effect of transparency depends on context (Chaudhry et al., 2026). Public trust in zakat institutions is likewise tied to clear governance structures and accountable reporting (Mustaffa et al., 2025). P3: Financial transparency and accountability strengthen stakeholder trust in the mosque.

Stakeholder trust and resource mobilisation (P4). The Islamic social finance literature identifies large potential in cash waqf, zakat and related instruments, but it also documents obstacles of transparency, institutional capacity, financial sustainability and technology adoption (Athief et al., 2025; Misbah et al., 2022; Syaifullah et al., 2026). Waqf investment funds, micro waqf banks and Islamic social funds illustrate that diversified instruments can serve sustainable financing, social enterprise and micro-business empowerment (Elmahgop et al., 2025; Islam et al., 2023; Soemitra et al., 2022), and users' intention to adopt zakat platforms signals the role of digital channels (Selimović-Fijuljanin et al., 2026). Congregational research suggests that professional financial management practices, technology use and endowment funds accompany higher income (Patel, 2025). Where trust is present, such channels can be mobilised without aggressive fundraising. P4: Stakeholder trust increases the mobilisation and diversification of socio-religious resources.

Resource mobilisation and financial independence (P5). Income alone does not secure independence. Revenue volatility is linked to dissolution risk (Mayer, 2023), benefit-based revenue streams relate to financial health (Liu & Kim, 2022), unrestricted resources relate to efficiency (Hung & Berrett, 2026), and the relation between governance and the overhead squeeze that nonprofits experience has been examined (Parsa et al., 2022). Cost information and pressure also shape financial decision-making (Schubert & Boenigk, 2021). Resources therefore yield independence only when governed so that they are recorded, allocated and reported responsibly. P5: Mobilised and diversified resources, when governed through sound idarah, produce mosque financial independence.

Organisational capacity as moderator (P6). Digitalisation and reporting demands are shaped by organisational characteristics (Leitoniene et al., 2025), and the literatures on volunteer engageability and on organisational change in nonprofits both treat organisational conditions as important (Arnon et al., 2023; Walk et al., 2025). Crisis evidence adds that communication, crisis management and organisational characteristics condition how nonprofits respond (Fuller et al., 2024), and that partnerships with government can matter in global crises (Kim & Mason, 2025). These findings imply that identical governance demands will not have identical effects in every mosque. P6: Organisational capacity moderates the effects of governance mechanisms; proportionate designs are more effective than uniform ones.

Reinforcing feedback (P7). Financial independence frees administrators to plan beyond immediate needs, whereas its absence encourages reactive decisions (Girotto et al., 2025). Evidence on crises suggests that organisational resilience depends on prior governance and control arrangements (Jeon, 2026; Young et al., 2025). P7: Financial independence strengthens subsequent idarah planning and organising, creating a self-reinforcing cycle as long as stakeholder trust is maintained. Table 1 summarises the propositions.

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Table 1
Research Propositions and Their Evidence Base

No.	Proposition	Theoretical basis	Illustrative evidence
P1	Clear idarah planning, organising, coordination and oversight enhance the effectiveness of administrators' financial roles.	Stakeholder Theory; governance as enacted practice	Alregab (2026a); Gee et al. (2023); Girotto et al. (2025); Renz et al. (2023)
P2	Competent, honest and consistent administrators implement stronger financial transparency and accountability.	Governance and agency of boards	Bin Afif et al. (2026); Jeon (2026); Pierson et al. (2026); Robichau et al. (2025); Scheetz et al. (2022); Yoon (2025)
P3	Financial transparency and accountability strengthen stakeholder trust.	Stakeholder Theory; legitimacy	Cooley (2024); Dethier et al. (2024); Ferreira et al. (2022); Maguregi et al. (2026); Nemțeanu et al. (2022); Ortega-Rodríguez et al. (2020)
P4	Stakeholder trust increases mobilisation and diversification of socio-religious resources.	Stakeholder Theory; social capital (amanah)	Athief et al. (2025); Elmahgop et al. (2025); Mustaffa et al. (2025); Patel (2025); Soemitra et al. (2022)
P5	Mobilised and diversified resources, when governed through sound idarah, produce financial independence.	Nonprofit financial sustainability	Alregab (2026b); Liu & Kim (2022); Mayer (2023); Parsa et al. (2022)
P6	Organisational capacity moderates governance effects; proportionate designs outperform uniform ones.	Capacity and contingency	Arnon et al. (2023); Fuller et al. (2024); Leitoniene et al. (2025); Walk et al. (2025)
P7	Financial independence strengthens later idarah planning and organising (reinforcing loop).	Organisational learning and resilience	Girotto et al. (2025); Jeon (2026); Young et al. (2025)

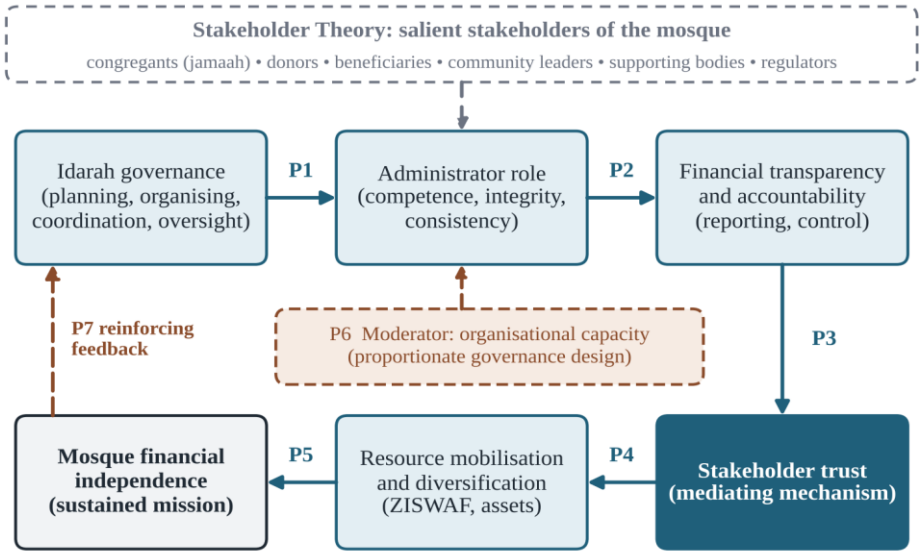
Source: Authors' synthesis of the reviewed literature (2025–2026).

Research Model

Figure 1 presents the research model that translates these arguments into an analytical structure. Idarah governance (planning, organising, coordination and oversight) shapes the role of administrators (P1); administrators implement transparency and accountability (P2), which build stakeholder trust (P3); trust, as the mediating mechanism, enables resource mobilisation and diversification (P4), which lead to financial independence (P5). Organisational capacity moderates the governance–role–accountability chain (P6), and financial independence feeds back into idarah (P7). The model aligns the research questions, theoretical framework, propositions and coding scheme used in the empirical synthesis, so that each theme extracted later corresponds to a node or link of the model.

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Figure 1
Research Model of Idarah Governance, Administrator Roles and Mosque Financial Independence



Source: Authors' conceptual development based on Stakeholder Theory (Freeman, 1984) and the reviewed literature.

METHOD

This study adopts a qualitative systematic literature review (SLR) design to identify, select, evaluate and synthesise scholarly findings on idarah governance, administrator roles, governance of faith-based nonprofit organisations, resource management and mosque financial independence. The design was chosen because the objective is not to collect primary data from one mosque but to map and integrate knowledge already published, with a transparent procedure so that conclusions do not rest on subjectively selected articles. Reporting follows an adaptation of PRISMA 2020, which improves transparency in reporting identification, screening, eligibility and inclusion (Page et al., 2021), and the search documentation follows PRISMA-S (Rethlefsen et al., 2021). Comparable SLR and bibliometric designs are widely used in Islamic social finance to map concepts, themes and gaps (Handayani et al., 2025; Mustaffa et al., 2025; Nuhic-Meskovic et al., 2026; You et al., 2026). A narrative–critical synthesis is used rather than meta-analysis because the included studies differ in context, method and outcome measures.

The unit of analysis is the scholarly article rather than a person or organisation. The sample consists of peer-reviewed journal articles published in English or Indonesian between 2021 and 2026 that address at least one core theme: organisational governance; nonprofit management; governance of religious organisations; mosque management; administrator or board roles; financial sustainability; accountability and transparency; and Islamic social finance. Foundational conceptual or methodological works outside the window were admitted exceptionally (for example Freeman, 1984, and Ortega-Rodríguez et al., 2020). Priority was given to journals with international reputation and peer review, and the sources are limited to verifiable academic literature; websites, news, popular articles and blogs are not used as bases

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of synthesis. Because the sampling is purposive and criterion-based, transferability, rather than statistical generalisability, is the relevant quality standard. Table 2 summarises the search strategy and eligibility criteria.

Table 2
Search Strategy and Eligibility Criteria

Element	Specification
Databases	Scopus; Web of Science (WoS)
Publication window	2021–2026; foundational conceptual or methodological works outside the window admitted exceptionally
Language and document type	English or Indonesian; peer-reviewed journal articles with full text available
Search terms	mosque governance; mosque management; idarah; mosque financial management; financial sustainability; financial independence; nonprofit governance; religious nonprofit organizations; Islamic social finance; Islamic philanthropy; mosque administrators
Search logic	Terms combined with Boolean operators across three concept blocks: organisation (mosque, religious or nonprofit organisation); governance or administrator role; financial outcome or resource base
Inclusion criteria	Substantive link to at least one core theme (governance, administrator role, accountability and transparency, resource management, financial sustainability, Islamic social finance)
Exclusion criteria	(a) technical-accounting focus without link to governance or sustainability; (b) object outside nonprofit, religious or community organisations; (c) popular articles, editorials, opinion pieces, theses, dissertations, non-journal proceedings or inadequate bibliographic data
Screening	Title and abstract screening, followed by full-text assessment; exclusion reasons recorded

Source: Authors' review protocol, adapted from PRISMA 2020 (Page et al., 2021) and PRISMA-S (Rethlefsen et al., 2021).

Data collection proceeded in five stages adapted from PRISMA 2020: identification, screening, eligibility assessment, data extraction and synthesis. Records were retrieved from Scopus and Web of Science (WoS) using combinations of the search terms mosque governance, mosque management, idarah, mosque financial management, financial sustainability, financial independence, nonprofit governance, religious nonprofit organisations, Islamic social finance, Islamic philanthropy and mosque administrators. The search strategy was documented by keyword, database, search date, publication window and number of results to keep the review traceable (Rethlefsen et al., 2021). After duplicate removal, titles and abstracts were screened, and the remaining articles were read in full against the inclusion and exclusion criteria. Reasons for exclusion at the eligibility stage were recorded and are reported in Figure 2. For each included article, a literature matrix recorded author, year, objective, context or object, theory, method, main findings, governance dimension, form of administrator role, resource-management aspect and implication for financial sustainability or independence.

In a literature review, theoretical constructs are operationalised as analytical themes rather than as survey indicators. Table 3 defines the six themes used to code the articles and lists indicative codes. The themes were derived deductively from the research model (Figure 1) and refined inductively during coding, which allowed codes that recurred across the three literature

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clusters to be grouped under a shared theme. Financial independence is treated as the outcome theme and the other five as mechanisms; no statistical measurement scale is implied.

Table 3
Coding Framework for Thematic Synthesis

Theme	Operational definition	Indicative codes
T1 Idarah planning and organising	Processes through which the mosque sets direction, allocates authority and coordinates activities	planning; annual budget; role allocation; coordination; evaluation; forecasting
T2 Administrator role and capacity	Competence, integrity and consistency of those who implement governance	board characteristics; competence; volunteer capacity; internal control; conflict of interest; fraud risk
T3 Transparency and accountability	Disclosure of financial information and answerability for the use of entrusted funds	reporting; online disclosure; information needs; oversight; answerability; amanah
T4 Resource diversification and optimisation	Breadth and productive use of income sources and assets	zakat; infaq; sadaqah; waqf; donations; productive assets; revenue mix; digital platforms
T5 Stakeholder trust	Stakeholders' confidence that resources are used faithfully	donor perception; satisfaction; legitimacy; giving intention; participation
T6 Financial independence	Capacity to sustain operations and mission over time	revenue stability; resilience; efficiency; dissolution risk; financial performance

Source: Authors' analysis, derived from the research model (Figure 1).

Data were analysed through content analysis and thematic synthesis. In the extraction stage, information from each article was entered in the literature matrix, and codes were generated for recurring ideas such as planning, organising, leadership, oversight, transparency, accountability, fundraising, income diversification, asset management, administrator competence, stakeholder trust and financial sustainability. Thematic synthesis was chosen because the included studies are methodologically and contextually heterogeneous and cannot be pooled in a statistical meta-analysis; comparable Islamic finance reviews also combine content analysis, thematic analysis and bibliometric mapping (Listiana et al., 2026; Nuhic-Meskovic et al., 2026). Coded segments were then compared across articles to identify convergence, divergence, conceptual links and gaps. The final stage was a narrative–critical synthesis that integrated findings from the three clusters: nonprofit governance literature explained planning, oversight, transparency and accountability; Islamic social finance literature clarified the character of ZISWAF resources; and mosque and congregation studies contextualised both for community-based organisations with religious and socio-economic functions. To safeguard credibility, four validity measures were applied: (1) every search step and exclusion reason was documented; (2) core articles were re-read to keep coding consistent; (3) findings were triangulated across the three clusters to avoid single-field bias; and (4) the limits of generalisation inherent in secondary literature were reflected on critically.

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RESULT

The results are presented in three parts: the characteristics of the selected corpus, the six themes identified through thematic synthesis, and the synthesis by research question. Interpretation is kept proportionate here and developed in the Discussion.

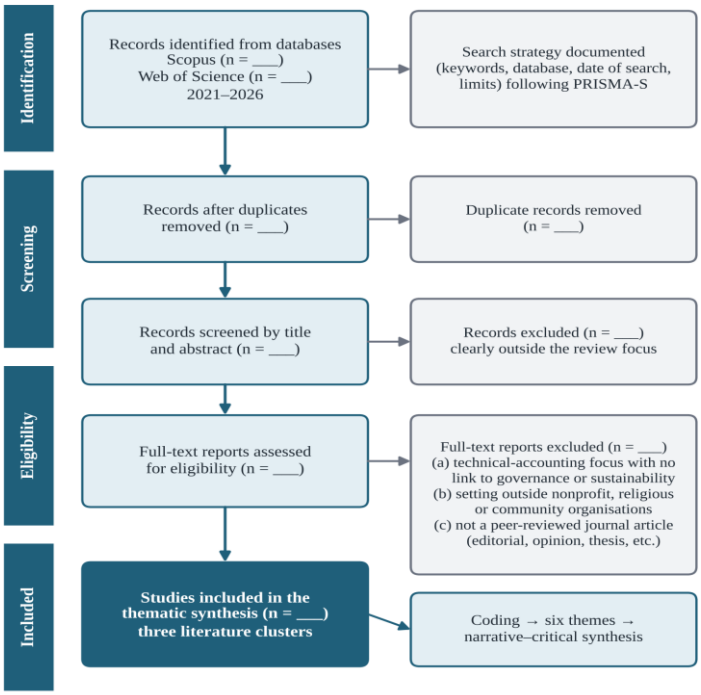
Corpus Selection and Characteristics

The search on Scopus and WoS yielded records that were screened in stages following PRISMA 2020. Figure 2 shows the flow of records; the counts at each stage are to be taken from the search log of the review and should be completed before submission. Records were removed as duplicates, screened on title and abstract, and the remaining full texts were assessed. Articles were excluded at the eligibility stage for three reasons: (a) a technical-accounting focus without explicit connection to governance or organisational sustainability; (b) a study object outside nonprofit, religious or community organisations; and (c) a publication type that did not meet peer-reviewed journal criteria. This pattern is consistent with the staged screening that other Islamic finance reviews report, for example the selection of 39 articles from 250 initial Scopus records in the cash waqf review of Athief et al. (2025).

The literature that shaped the synthesis falls into three clusters (Table 4). The first is nonprofit governance and financial management, which examines transparency, accountability, boards, performance, revenue, overhead, donor behaviour and crisis response. The second is Islamic social finance, which focuses on zakat, waqf, infaq, sadaqah and innovation in social financing. The third comprises empirical studies of mosques and religious organisations, which address typology, financial performance, fund use and congregational finances. Methodologically, governance and transparency studies rely on systematic reviews, content analysis, experiments and organisational data; Islamic social finance studies rely predominantly on systematic and bibliometric reviews; and mosque studies employ clustering and quantitative organisational data (Hamidi et al., 2026; Hendriansyah & Zainuddin, 2026), complemented by machine-learning and interpretive studies of religious organisations (King et al., 2025; Patel, 2025). This variety supports the use of thematic synthesis, since the data cannot be reduced to one statistical form.

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Figure 2
PRISMA 2020 Flow Diagram of Record Identification, Screening, Eligibility and Inclusion



Source: Authors' review protocol adapted from Page et al. (2021

Table 4
Characteristics of the Literature Clusters in the Corpus

Literature cluster	Focus	Illustrative sources	Dominant approach
Nonprofit governance and financial management	Transparency, accountability, boards, performance, revenue, overhead, donor behaviour, crisis response	Ortega-Rodríguez et al. (2020); Feng & Greenlee (2024); Renz et al. (2023); Alregab (2026a, 2026b); Bin Afif et al. (2026); Ferreira et al. (2022); Girotto et al. (2025); Jeon (2026); Leitoniene et al. (2025); Maguregi et al. (2026); Dethier et al. (2024); Mayer (2023)	Systematic reviews, content analysis, experiments, quantitative organisational data
Islamic social finance	Zakat, infaq, sadaqah, waqf; innovation in social financing; performance measurement	Athief et al. (2025); Mustaffa et al. (2025); Handayani et al. (2025); Listiana et al. (2026); Syaifullah et al. (2026); Nuhic-Meskovic et al. (2026); You et al. (2026); Akhter et al. (2025); Misbah et al. (2022); Harahap et al. (2023); Tok et al. (2022)	Bibliometric and systematic reviews; conceptual and mixed-method studies
Mosques and religious organisations	Typology, financial performance, fund use, congregational finances, stewardship	Hendriansyah & Zainuddin (2026); Hamidi et al. (2026); Wahb (2023); Patel (2025); King et al. (2025)	Clustering, organisational data analysis, machine learning, interpretive studies

Source: Authors' literature matrix (extended from the initial corpus table).

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Thematic Findings

Coding produced six themes that recur across the literature: (1) idarah planning and organising; (2) administrator role and capacity; (3) transparency and accountability; (4) diversification and optimisation of resources; (5) stakeholder trust; and (6) financial independence as the outcome of the first five. Table 5 summarises the evidence for each theme, and the paragraphs below elaborate them.

Table 5
Thematic Synthesis Matrix

Theme	Key evidence	Synthesised insight	Implication for mosques
T1 Planning and organising	Girotto et al. (2025); Gee et al. (2023); Walk et al. (2025)	Planning and structure underpin efficiency and adaptation	Simple annual plan with defined roles
T2 Administrator role	Bin Afif et al. (2026); Evans et al. (2025); Pierson et al. (2026); Jeon (2026); Scheetz et al. (2022); Arnon et al. (2023)	Structures work only through competent, honest people	Training, role clarity, minimum internal control
T3 Transparency and accountability	Ortega-Rodríguez et al. (2020); Ferreira et al. (2022); Maguregi et al. (2026); Leitoniene et al. (2025); Wahb (2023)	Transparency builds accountability but requires capacity	Tiered, proportionate reporting
T4 Resource diversification	Athief et al. (2025); Listiana et al. (2026); Elmahgop et al. (2025); Patel (2025)	Instruments need governance to become capacity	Add income sources only with idarah capacity
T5 Stakeholder trust	Mustaffa et al. (2025); Nemțeanu et al. (2022); Dethier et al. (2024); Chaudhry et al. (2026)	Trust links disclosure to continued giving	Regular, intelligible reporting to congregants
T6 Financial independence	Hamidi et al. (2026); Hendriansyah & Zainuddin (2026); Mayer (2023); Parsa et al. (2022)	Outcome of a chain of mechanisms, not income alone	Judge independence by resilience and mission continuity

Source: Authors' thematic synthesis.

Theme 1: Idarah planning and organising. Governance literature indicates that organisational effectiveness cannot be separated from the quality of arrangements for planning, allocating authority and oversight. Demand forecasting, as an element of resource planning, contributes to the operational efficiency of nonprofit organisations (Girotto et al., 2025). Broader reviews position strategy, structure and organisational change as core subjects of nonprofit management (Gee et al., 2023; Walk et al., 2025). For mosques, the implication is that idarah is essentially the planning and organising of worship, education and social service activities so that limited resources can be allocated proportionately. Without adequate planning, administrators tend to react to urgent needs, which makes long-term programmes that support independence difficult to build.

Theme 2: Administrator role and capacity. The second theme confirms the centrality of administrators in turning governance structures into operational practice. Board characteristics and performance are associated with an organisation's ability to perform governance functions and build external relations (Bin Afif et al., 2026), and board diversity, interlocks, executive power and capture each affect how governance works in practice (Evans

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et al., 2025; Pierson et al., 2026; Yoon, 2025). Relationships between boards and executives, and the capacity to innovate, further depend on the quality of administrators' interaction (Didericksen et al., 2024; Richardson & Kelly, 2024). Internal control reduces fraud risk and strengthens resilience in crises (Jeon, 2026), and employees' or members' perceptions of controls influence whether concerns are voiced (Scheetz et al., 2022), while accountability systems have to be assessed for the misconduct they can prevent beyond financial fraud (Lamothe et al., 2023). Because many mosques are managed by volunteers, volunteer engagement is a managerial concern in its own right (Arnon et al., 2023). Studies of religious leaders also show that stewardship can function as a theological frame for handling money (King et al., 2025), a finding that parallels the concept of amanah. Competence, integrity and consistency of administrators are thus prerequisites for idarah, and also a vulnerable point in volunteer-run mosques.

Theme 3: Transparency and accountability. This is among the most frequently discussed themes. Transparency is a key element in building nonprofit accountability (Ortega-Rodríguez et al., 2020). Online transparency can function as an accountability mechanism and strengthen relations with stakeholders (Ferreira et al., 2022), online accountability practices relate to legitimacy (Cooley, 2024), and the characteristics of transparent information should be derived from stakeholders' needs (Maguregi et al., 2026). Donors form specific perceptions of transparency (Dethier et al., 2024) and respond to disclosures of fraud (Harris et al., 2024), and sharing evaluation information supports accountability (Robichau et al., 2025). Transparency is not cost-neutral: organisations with limited institutional capacity struggle to meet evolving reporting standards (Leitoniene et al., 2025). The risk of misuse is real in religious settings, as the discussion of zakat funds held by religious institutions illustrates (Wahb, 2023). These findings are directly relevant to voluntarily managed mosques.

Theme 4: Diversification and optimisation of resources. Islamic social finance literature identifies large potential in zakat, infaq, sadaqah and waqf but also unrealised utilisation. Systematic reviews of cash waqf show development towards more innovative models alongside constraints in transparency, institutional capacity, financial sustainability and technology adoption (Athief et al., 2025; Syaifullah et al., 2026), and bibliometric and performance-measurement work confirms the thematic breadth of the field (Akhter et al., 2025; Handayani et al., 2025; Misbah et al., 2022). The role of waqf in corporate social responsibility can be developed across institutional models if supported by adequate governance (Listiana et al., 2026), and waqf investment funds, micro waqf banks, Islamic social funds and zakat platforms demonstrate varied channels (Elmahgop et al., 2025; Islam et al., 2023; Selimović-Fijuljanin et al., 2026; Soemitra et al., 2022). Wider reviews link Islamic finance to sustainable development and risk (Harahap et al., 2023; Raimi et al., 2024; Tok et al., 2022), and crowdfunding and Islamic fintech add digital routes (Nuhic-Meskovic et al., 2026; You et al., 2026). Evidence on congregations suggests that professional financial management, technology use and endowment funds accompany higher income (Patel, 2025). Diversification alone does not guarantee independence unless administrators can record, manage and report the use of resources.

Theme 5: Stakeholder trust as mobilisation capital. The synthesis shows a consistent pattern: transparency and accountability contribute to stakeholder trust, and trust in turn supports continued resource contributions. This pattern agrees with Stakeholder Theory, where congregants, donors and local communities treat trust as a precondition for continued financial involvement. Studies of social reporting, perceived transparency and online accountability connect disclosure with satisfaction, trust and legitimacy (Cooley, 2024; Dethier et al., 2024;

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Nemțeanu et al., 2022), and shrinking civic space shows that the value of transparency depends on context (Chaudhry et al., 2026). A systematic review of zakat studies likewise indicates that public confidence in fund-managing institutions is related to the clarity of governance structures and the accountability of reporting (Mustaffa et al., 2025).

Theme 6: Financial independence as the integrated outcome of governance. At the mosque level, an analysis of 97 mosques in five Jakarta regions shows that the financial performance of faith-based nonprofits can be assessed through organisational direction, activities, fundraising and financial management (Hamidi et al., 2026), and a typology study across 34 provinces shows that the management problem is national (Hendriansyah & Zainuddin, 2026). Beyond mosques, research on revenue volatility, benefit-based revenue streams, unrestricted resources, overhead and cost-informed decisions treats financial health as a product of revenue structure and management choices rather than of volume alone (Altamimi & Liu, 2022; Hung & Berrett, 2026; Liu & Kim, 2022; Mayer, 2023; Parsa et al., 2022; Schubert & Boenigk, 2021). Crisis studies reinforce the point that disasters, pandemics and workforce disruptions test organisational resilience (Chen, 2022; Fuller et al., 2024; Kim & Mason, 2025; Young et al., 2025). Synthesised, mosque financial independence is not a single variable but the outcome of a chain: orderly idarah, adequate administrator capacity, maintained transparency and accountability, built stakeholder trust, and sustained mobilisation and diversification of resources.

DISCUSSION

Interpretation of the Findings

The findings show that idarah governance is not merely an administrative aspect of the mosque but the foundation that determines whether collected resources can be turned into sustainable financial capacity. This agrees with nonprofit research indicating that financial sustainability is influenced by governance quality and resource strategy rather than by revenue size alone (Alregab, 2026b). When planning and organising are clear, administrators have guidance on programme priorities, budget allocation and evaluation, so limited resources can be used in a more directed way. Conversely, where formal planning is absent, as is common in community-based mosques, financial decisions are driven by urgent needs rather than long-term strategy. This is consistent with evidence that resource planning and demand forecasting are part of operational efficiency in nonprofits (Girotto et al., 2025) and suggests that planning capacity is a leverage point for mosque financial sustainability.

The institutional structure of mosques is typically hybrid: formal in its committee composition but informal in everyday decision-making. This distinguishes mosques from the professional nonprofits that dominate governance research and means that strategic planning principles cannot be transplanted from corporate or large nonprofit models. Proportionate idarah (annual goals, clear division of responsibility and periodic evaluation) appears more relevant than complex and costly planning systems. The administrator's role emerges as the variable that links governance structures to actual institutional outcomes. Findings that board characteristics relate to organisational performance (Bin Afif et al., 2026), together with evidence on board capture and board–executive dynamics (Didericksen et al., 2024; Pierson et al., 2026), reinforce the argument that a good structure on paper does not produce effective governance without the competence and commitment of those who run it. Administrators generally serve voluntarily, come from varied professions and may lack formal managerial training, so the effectiveness of idarah depends on whether they can perform planning,

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organising, oversight and reporting consistently even without sophisticated information systems.

Comparison with Previous Studies

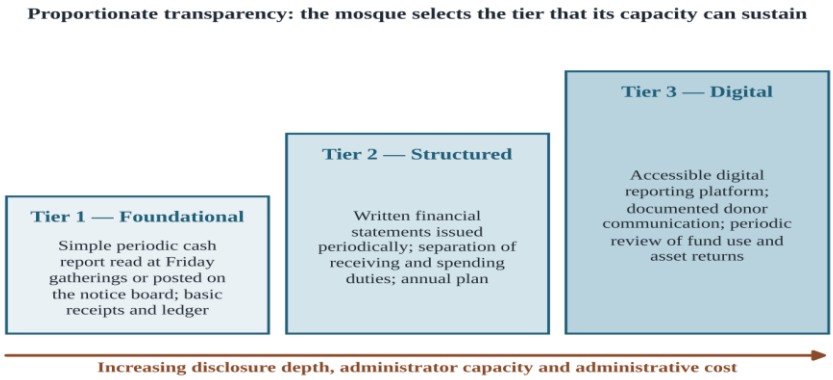
The synthesis is consistent with prior work in three respects and extends it in a fourth. First, it is consistent with the view that transparency underpins accountability (Ortega-Rodríguez et al., 2020) and that online transparency can strengthen stakeholder relations (Ferreira et al., 2022). Second, it agrees with evidence that internal control reduces fraud risk and supports resilience (Jeon, 2026), and with research showing that how controls are perceived shapes behaviour (Scheetz et al., 2022); simple but consistent controls, such as separating the receipt and disbursement of funds, verification in stages and periodic reporting to congregants, can be a minimum mechanism that lowers risk without overburdening administrators. Third, it is consistent with Islamic social finance reviews showing that innovation in waqf and zakat is hampered by transparency, institutional capacity and technology adoption (Athief et al., 2025; Syaifullah et al., 2026).

A point of tension concerns the relation between transparency and capacity. Transparency is widely treated as beneficial (Ortega-Rodríguez et al., 2020), yet reporting demands require human resources, information systems and administrative cost that organisations with limited capacity may lack (Leitoniene et al., 2025). Donor research adds that the effect of disclosure is not uniform: donors react to disclosed fraud (Harris et al., 2024), perceive transparency in multiple dimensions (Dethier et al., 2024) and respond differently when civic space is constrained (Chaudhry et al., 2026). If transparency is imposed uniformly, administrators may avoid formal reporting because it is burdensome, or adopt reporting that is merely ceremonial. The review therefore argues that mosque transparency should be understood in tiers (Figure 4): a foundational tier of simple cash reports delivered periodically at Friday gatherings or on the notice board; a structured tier of written statements, role separation and an annual plan; and a digital tier of accessible reporting platforms, as suggested by studies of online transparency (Ferreira et al., 2022). Tiering allows mosques of different capacity to meet the principle of accountability without an unrealistic uniform standard.

The fourth, extending, point concerns diversification. Reviews show that innovative social financing models keep expanding but remain constrained in implementation (Athief et al., 2025). The present synthesis suggests that diversification and idarah are complementary rather than substitutable: diverse Islamic social finance instruments will not yield optimal benefit unless a system exists to record, manage and report their use responsibly. Evidence on waqf in corporate social responsibility likewise points to the need for cross-stakeholder institutional support (Listiana et al., 2026), and the congregational finding that professional financial management accompanies higher income (Patel, 2025) is directionally consistent with this complementarity. For mosques, new income sources such as productive business units, cooperation with zakat-collecting institutions or productive waqf programmes should therefore be accompanied by strengthened idarah capacity so that additional resources do not generate complexity beyond what administrators can handle.

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Figure 4
Proportionate (Tiered) Transparency Model for Mosques



Source: Authors' conceptual development drawing on Leitoniene et al. (2025) and Ferreira et al. (2022).

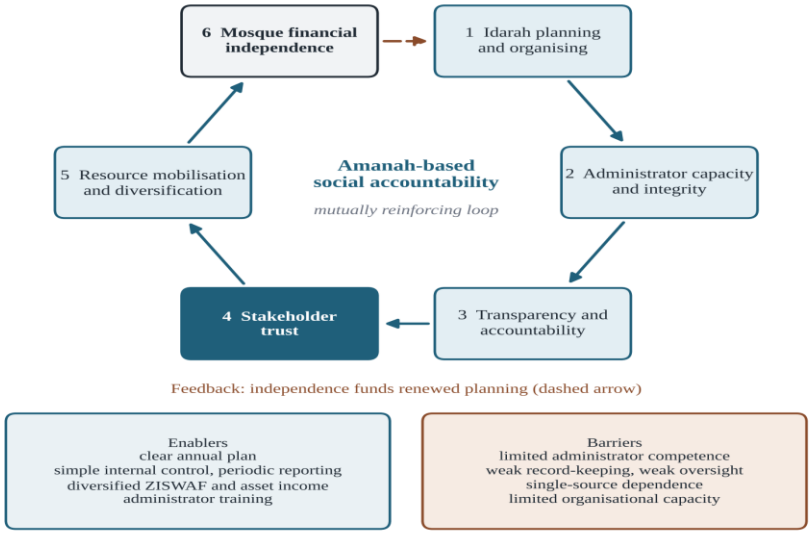
Theoretical Contribution

Stakeholder trust is the pivotal link between governance and financial independence. According to Stakeholder Theory, organisations that satisfy stakeholders' information and accountability expectations obtain more durable support (Maguregi et al., 2026; Ortega-Rodríguez et al., 2020). In mosques, congregants and donors provide resources voluntarily and without commercial return, so trust operates as a social currency that replaces the formal contractual mechanisms of business relations. When administrators show transparency and accountability consistently, trust accumulates and forms social capital that sustains financial support even without aggressive fundraising. Conversely, when information on fund use is weak, trust can erode gradually, which explains why some mosques survive financially in the short term despite weak governance but remain vulnerable to declining support in the long term. Taken together, the findings suggest a mutually reinforcing loop (Figure 3). Clear idarah increases the regularity of resource management; that regularity, carried out by competent and honest administrators, improves accountability and transparency; accountability strengthens stakeholder trust; trust strengthens resource support in the form of regular donations, programme participation and engagement in Islamic social finance initiatives; and the resulting independence gives administrators room to reinforce planning and organising again.

The study makes three theoretical contributions. First, it extends Stakeholder Theory to a community-based religious organisation, whereas the theory has mostly been applied to formal nonprofits and firms (Feng & Greenlee, 2024; Ortega-Rodríguez et al., 2020). It shows that accountability in this setting need not be formal and contractual: it can work through social and religious norms of amanah that are functionally equivalent to formal accountability mechanisms in modern nonprofits. Second, it conceptualises mosque financial independence as the product of interlocking institutional mechanisms rather than as a single variable determined by income, which enriches the discussion of faith-based nonprofit sustainability (Hamidi et al., 2026). The framework differs from conventional nonprofit models that emphasise income diversification or operational efficiency as primary factors (Alregab, 2026b; Girotto et al., 2025) by positioning stakeholder trust as a mediator. Third, it bridges two literatures that have developed relatively separately, nonprofit governance and Islamic social finance, by showing that they are complementary in explaining mosque sustainability.

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Figure 3
Integrative Framework: A Mutually Reinforcing Loop of Idarah Governance and Financial Independence



Source: Authors' synthesis of the reviewed literature.

Practical and Policy Implications

The framework has implications for three groups of actors (Table 7). For mosque administrators, it suggests preparing a simple but documented annual idarah plan, applying a minimum separation of financial functions and delivering periodic financial reports that congregants can easily access. For mosque-supporting bodies, such as regional mosque councils or religious organisations that oversee mosque networks, it suggests developing governance guidelines proportionate to mosque capacity and offering basic managerial and financial training, especially where access to formal training is limited. For regulators and policy makers, it underscores policies that promote mosque transparency without disproportionate administrative burdens, for example by providing simple financial report templates or easy-to-use digital reporting platforms for administrators without financial backgrounds.

Table 7
Practical Implications by Actor

Actor	Recommended action	Link to findings
Mosque administrators	Prepare a simple, documented annual idarah plan; separate receiving and spending duties; verify in stages; report periodically to congregants	T1, T2, T3; P1–P3
Mosque-supporting bodies (e.g., regional mosque councils)	Develop governance guidelines proportionate to capacity; provide basic managerial and financial training, especially where formal training is scarce	T2, P6
Regulators and policy makers	Promote transparency without disproportionate burden; provide simple report templates or easy-to-use digital reporting platforms	T3, T5, P3, P6

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Actor	Recommended action	Link to findings
Researchers	Test P1–P7 empirically across urban–rural and large–small mosques; extend databases; study digital zakat channels	Limitations; future research

Source: Authors' synthesis.

Limitations and Future Research

Four limitations should be acknowledged. First, as an SLR the study offers a conceptual synthesis based on secondary literature and does not collect primary data from specific mosques; the framework therefore needs empirical testing through case studies or surveys of mosques with different characteristics. Second, the corpus is limited to Scopus and Web of Science for 2021–2026, so relevant literature indexed elsewhere or published outside the window may be incompletely covered. Third, most core nonprofit governance literature originates from secular organisations outside Indonesia, so conceptual transfer to Indonesian mosques should be done carefully given differences in social systems, regulation and religious culture. Fourth, the review has not examined in depth the differences between large urban mosques and small rural mosques, which may affect the relevance of the proposed framework. Future research could test P1–P7 quantitatively, for example with structural equation modelling of governance quality, administrator capacity, congregant trust and financial independence indicators; conduct comparative case studies across urban–rural, large–small and unit-business–non-unit-business mosques; extend the search to additional databases and Indonesian-language national indexes; and examine how digital reporting and zakat platforms change the trust mechanism.

CONCLUSION

This study analysed idarah governance and administrator roles in achieving mosque financial independence through a systematic literature review adapted from PRISMA 2020. Thematic synthesis of nonprofit governance, Islamic social finance and mosque studies shows that financial independence is a multidimensional phenomenon formed by five interlocking institutional mechanisms: idarah planning and organising; administrator capacity and integrity; financial transparency and accountability; diversification and optimisation of resources; and stakeholder trust. These mechanisms form a mutually reinforcing sequence in which clear governance improves regularity, regularity under competent administrators improves accountability, accountability strengthens trust, and trust strengthens resource support that culminates in financial independence. In answer to the research questions: (1) idarah governance contributes to financial independence mainly through planning, organising and oversight that give direction and regularity to resource management; (2) administrators influence governance effectiveness and independence through competence, integrity and consistency, including internal controls that reduce misuse of funds; (3) enabling factors include clear planning, transparent reporting, diversification of socio-religious resources and maintained congregant trust, while limiting factors include restricted administrator competence, weak record-keeping, dependence on a single source of funds and incomplete oversight; and (4) the proposed framework shows that stakeholder trust is the key mediator between idarah governance and financial independence, in line with the central proposition of Stakeholder Theory applied to community-based religious organisations.

The study contributes theoretically by extending Stakeholder Theory to mosques and linking nonprofit governance with Islamic social finance, empirically by integrating evidence

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from three literature clusters, and methodologically by providing a transparent coding framework and seven testable propositions. Practically, administrators should prepare a simple documented annual plan, apply a minimum separation of financial duties and report periodically to congregants; mosque-supporting bodies should develop proportionate governance guidelines and training; and regulators should promote simple reporting templates or digital platforms without imposing disproportionate burdens. Future studies should test the framework empirically in mosques of varied size and location, widen the databases searched to include national Indonesian indexes, and examine differences between urban and rural mosques. In this way the framework can be refined to help realise sustainable mosque financial independence.

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Conceptualization, methodology, formal analysis, investigation, data curation, writing original draft preparation, writing review and editing, visualization, supervision, project administration, All authors have read and agreed to the published version of the manuscript. (Complete according to the CRediT taxonomy.)

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During the preparation of this work the author(s) used Claude (Anthropic) to draft and structure the manuscript text, to prepare figures and to check bibliographic metadata of additional references against publisher pages. After using this tool, the author(s) reviewed and edited the content as needed and take(s) full responsibility for the content of the publication.

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Conflicts of Interest
The authors declare no conflicts of interest.

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