



# MANAGEMENT OF MOSQUE-OWNED ENTERPRISES: STUDY OF NURUL ISLAM MOSQUE MANAGEMENT

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## ABSTRACT

The Mosque-Owned Business Entity (BUMM) is one form of implementing the mosque's *imarah* function, oriented towards empowering the community's economy through the management of assets and productive businesses based on Islamic values. This research aims to describe the management system of the Mosque-Owned Business Entity (BUMM) at Nurul Islam Mosque and to examine efforts to integrate digitalization aspects in supporting the sustainability and effectiveness of management. The method used in this study is a qualitative approach with data collection techniques through structured interviews, observation, and documentation. Data is analyzed narratively through the processes of data reduction, data presentation, and conclusion drawing in accordance with the field phenomenon analysis flow. The study results indicate that the professional and digital-based management of BUMM can enhance transparency, efficiency, and business competitiveness, although it still faces challenges in technology utilization and human resources.

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## 1. INTRODUCTION

Etymologically, the word "management" comes from the Latin word "manus," which means "hand," and "agere," which means "to do" or "to act" (Shohibul Aziz, 2020). After being combined, the Latin word "managere" evolved into French as "management" and eventually entered English with the same meaning, namely "management" (Hussain et al., 2019). Management encompasses many fields, such as governance, health, education, and daily life (Choori & Kazemi, 2023). Management also helps reduce the risk of failure, improve team performance, and keep the organization moving forward. In short, to make an organization grow and stay on track, management is very important (Ha et al., 2024).

Masjid Nurul Islam, located at Jalan Karya No. 203, Kelurahan Karang Berombak, Kecamatan Medan Barat, Kota Medan, North Sumatra, is one of the active centers of religious and social activities within the community. In addition to being a place of worship and community development, since 2019 this mosque has been operating the Mosque-Owned Business Entity (BUMMas) as a form of economic independence for the community. BUMMas Nurul Islam aims to develop sharia-based economic potential and empower congregants through various productive business activities managed professionally and transparently, making it a real example of the integration between spirituality and community economic empowerment.

The Mosque-Owned Business Entity (BUMM) is an institution or economic entity aimed at meeting the needs of congregants and the surrounding community, as well as enhancing the welfare of the ummah (Basuki et al., 2023; Febriansah et al., 2022). This business entity can take the form of cooperatives, sharia financial

institutions, trade businesses, and other services that benefit the community (Sarja, 2021). As an institution oriented towards values

religious, not only striving to generate profit but also contributing to the social and economic progress of the community, in accordance with Islamic principles that emphasize justice and solidarity in business (Yuliani, 2020). Thus, mosques that implement this program no longer rely on community contributions as the main foundation for development or the maintenance of the mosque itself (Khatimah & Nuradi, 2022).

The role of the Mosque-Owned Business Entity (BUMM) of Nurul Islam Mosque cannot be denied as it significantly influences the productivity of the community and serves as one of the programs to boost the economy of the congregation within the Nurul Islam Mosque itself. The goal of the Mosque-Owned Business Entity (BUMM) Nurul Islam is to enhance the financial independence of the mosque and increase its socio-economic impact on the surrounding community. However, the establishment of BUMM is not without its challenges. According to Sarja in his article, society is experiencing a significant cultural change. This change is not without the influence of technological advancements that bring various forms of entertainment within it. This certainly affects the public's interest in mosques. Ideally, mosques should be the center of community welfare, but now they are only focused on being places of worship. (Faizaturrodhiah et al., 2018)

The management of BUMM Masjid Nurul Islam provides programs and services that meet the demands of contemporary society, which serves as a common solution to the aforementioned issues (Akib et al., 2023). Nevertheless, BUMM often faces management challenges, particularly in human resource procurement. This is based on several factors, including the lack of a technological approach to the general public, which should be a primary need in the global era, and the lack of awareness among young people about the MSME business as offered by BUMM Masjid Nurul Islam itself.

Until now, there has been no research that combines digital aspects in the management of BUMM. That is the basis for this research formulation, namely how the management system of the Mosque-Owned Business Entity (BUMM) of Nurul Islam Mosque is managed professionally by incorporating digitalization aspects to support mosque activities and provide greater benefits to the congregation. Therefore, this research aims to examine the management system of the Mosque-Owned Business Entity (BUMM) of Nurul Islam Mosque, managed professionally by integrating digital aspects to support mosque activities and provide greater benefits to the congregation. This also investigates various approaches that have been used to overcome these obstacles.

## **2. RESEARCH METHODS**

The type of research used is qualitative research with a descriptive approach, which involves producing and interpreting the studied phenomena by describing the findings or information encountered in the field (Ridwan et al., 2021). Data collection techniques were carried out through structured interviews by providing questions that were designed in such a way as to produce valid information (Suharyani et al., 2022). Non-participant observation was conducted without influencing the subject's situation, with various documentation in the form of pre-research to post-research photos to understand the initial condition of the subjects (Rizky Fadilla & Ayu Wulandari, 2023).

This research was conducted at the Nurul Islam Mosque located at Jalan Karya No.203, Karang Berombak, Medan Barat, Medan City. The research subjects consisted of 4 people. From the management, business operators, consumers, and mosque congregation. With the purposive sampling technique, the selection of informants is carried out so that researchers can find information and even deep experiences related to the research topic (Ames et al., 2019). This research uses primary data sources and secondary data sources.

Data analysis was conducted using the Miles & Huberman theory through several stages, starting with the reduction process, which involves filtering and focusing on information deemed important while disregarding less relevant data. After that, the selected data is organized in the form of a narrative or displayed in patterns of relationships between categories to facilitate understanding. The final stage is drawing conclusions, which is the result of the initial data exploration, the sequence of events, cause-and-effect relationships, and various other proportions that support a comprehensive interpretation (Hasan & Hilmi, 2022).

## **3. RESULT AND ANALYSIS**

### **Business Entity Owned by the Mosque Nurul Islam**

The Mosque-Owned Business Entity (BUMM) managed by the Nurul Islam BKM is part of one of the mosque management functions, namely the imarah function. BUMM plays a role in supporting the imarah function by providing financial and economic resources. Through the economic activities it undertakes, BUMM

helps finance mosque activities such as facility improvements, religious events, and social programs. The collaboration between BUMM Nurul Islam and the mosque management creates a mutually supportive ecosystem. The income from BUMM is used to fund imarah activities, while active imarah activities increase congregation participation, which in turn can strengthen the economic base of BUMM.

BUMM Nurul Islam was established with the spirit of making the mosque not only a center of worship but also a driving force for the welfare of the community. Awareness of the economic potential possessed by the congregation and the surrounding environment encourages the mosque management to establish a business unit that is managed professionally, transparently, and based on Islamic values. With the establishment of BUMM, it is hoped that the mosque will be able to achieve financial independence, support various social and religious activities, and empower the community through sustainable productive enterprises.

In running its business, BUMM Nurul Islam has business units tailored to local needs and potential, including a small and medium enterprise named Nurisquare, as well as a savings and loan cooperative to assist congregants in need of small business capital. Each unit is managed with a neat bookkeeping system, periodic financial reports, and internal oversight from the mosque's board of directors. All business profits are not only used for the development of the business unit itself, but are also allocated for social activities, education, and the maintenance of mosque facilities. Based on an interview with one of the mosque administrators, he stated that the establishment of Nurisquare was driven by a strong desire to make the mosque a center for community empowerment, not just a place of worship. <sup>2</sup> This effort is carried out with Sharia principles and involves the congregation to foster a greater sense of ownership towards the mosque.

The results of in-depth interview analysis with five high school students who were victims of cyberbullying revealed that all respondents experienced quite intense psychological stress after facing online bullying. The most prominent psychosocial impacts were deep shame, excessive anxiety, and significant fear in social interactions, both in the real world and digital environments. One informant, NauFal (17 years old), said that his fear of accessing Instagram arose due to constant worry about insulting posts. He added that even though he was not online, feelings of restlessness and anxiety continued to haunt him constantly. This condition reflects long-lasting psychological trauma and persistent emotional disturbances, even though contact with digital media has ended. This finding is consistent with the study by Putra et al., (2025) which showed that individuals who are victims of cyberbullying tend to experience anxiety disorders, depression, and social isolation, which significantly disrupt the psychosocial functioning of adolescents.

The variations in the forms of cyberbullying experienced by respondents were very diverse, ranging from teasing that touched on physical aspects such as insults related to body shape, to defamation and verbal sexual harassment spread through social media platforms. Another respondent, Desi Safitri (16 years old), said that her personal photos were spread with sexually suggestive comments by an anonymous account, which caused deep trauma and made her reluctant to access her social media accounts again. This phenomenon is consistent with the UNICEF report (2021) which states that cyberbullying with sexual content, physical insults, and digital reputation destruction are the most prevalent forms among adolescents globally (Hanafi Cahya Putra, 2024). Furthermore, research by Maghfiroh et al., (2024) revealed that cyberbullying not only has an impact on the mental health of victims, but also significantly affects social and academic aspects. These findings emphasize that social media does not merely function as a medium of communication, but also has the potential to become an arena for psychological violence that has a destructive impact on the mental and social well-being of young users.

Therefore, interventions based on education and psychosocial support need to be designed comprehensively to reduce these negative impacts, as suggested by Seneru et al., (2024) who proposed a cyberbullying prevention and mitigation model through collaboration between schools, families, and digital communities.

#### **Management of the Business Entity Owned by Nurul Islam Mosque**

The management of BUMM Nurul Islam is carried out through a structured managerial approach based on Islamic values. The organizational structure of BUMM is formally established by the mosque management, involving congregation members with competencies in management and entrepreneurship. The operational management of BUMM Nurul Islam includes business planning, implementation of economic activities, internal supervision, and periodic evaluation. In order to improve service accessibility and reach a wider consumer base, entrepreneurs under the auspices of BUMM Nurul Islam have started utilizing digital platforms such as WhatsApp, Gofood, and Shopeefood as means of marketing and distributing their products. <sup>3</sup> The use of digital media is considered effective and accelerates the ordering process, expands consumer reach, and makes it easier for consumers to obtain product information. The integration of this technology is also part of the adaptation strategy to the changing consumer behavior that tends to prioritize practicality and online-based services.

If compared to exemplary mosques such as Masjid Jogokariyan in Yogyakarta, Masjid Al-Jihad in Banjarmasin, and Masjid Asy-Syifa in Kediri, BUMM Nurul Islam is still in the process of moving towards a more mature and integrated system. For example, Masjid Jogokariyan is known for its zero cash management and a very open and productive community fund management system, including business units such as cooperatives and mosque catering. Masjid Al-Jihad Banjarmasin has established business units such as clinics, educational institutions, and cooperatives that fully support da'wah activities. Meanwhile, Masjid Asy-Syifa Kediri focuses on health-based economic empowerment and skills training for the surrounding community. Although not yet as large and comprehensive as those mosques, Nurul Islam has great potential to develop into a BUMM model center in North Sumatra if it continues to be developed with the support of the congregation and progressive management.

One of the indicators of the success of BUMM Nurul Islam can be seen through testimonials from consumers who directly benefit from the business units being operated. In an interview conducted with a regular consumer in the Nurul Islam Mosque environment, he stated that the presence of BUMM provides easy access to daily necessities at affordable prices and friendly service. From the results of this interview, it can be concluded that the social management approach implemented by BUMM Nurul Islam has been able to create an inclusive and sustainable business ecosystem. The involvement of the congregation as consumers and part of the support system makes BUMM more than just an economic entity; it becomes a vehicle for strengthening community solidarity within the framework of preaching and welfare.

In the management of BUMM, the main management function, namely POAC, is certainly not neglected. This is to maintain the purity and alignment between the vision and the main mission of BUMM itself.

- Planning

Digitalization in the planning of the Mosque-Owned Business Entity (BUMM) Nurul Islam has become a strategic key in improving the efficiency and accuracy of data-based decision-making. By integrating a digital management information system, BUMM Nurul Islam is able to process financial data, congregation needs, and local market trends in real-time, allowing for more targeted and sustainable planning of business programs, fund allocation, and the development of productive units. In addition, social media platforms also enable participatory engagement of congregants through online forums and interactive surveys, which strengthen the aspects of transparency and accountability in the management of the organization mosque-based.

- Organizing

The use of WhatsApp Group and Telegram in the organizing process of BUMM Nurul Islam has become an important instrument in strengthening coordination and communication effectiveness among the board members. Through these two platforms, the dissemination of information, task distribution, and monitoring of work progress can be done quickly, in real-time, and documented, thereby accelerating the decision-making process and preventing miscommunication. WhatsApp Group is used as a daily operational communication channel, while Telegram is utilized for document storage, meeting minutes archiving, and systematic publication of agendas and activity reports. The integration of both supports the creation of a dynamic, transparent, and responsive organizational structure in carrying out the institutional functions of mosque-based BUMM.

- Actuating

In the aspect of actuating, BUMM Nurul Islam utilizes digital platforms such as GoFood and ShopeeFood to optimize the ordering mechanism for business products, particularly in the culinary field, thereby significantly expanding market reach. The use of this app-based delivery service allows consumers to access products more easily without having to come directly to the location, while also increasing customer comfort and satisfaction. In addition, social media is strategically utilized as an effective promotional tool to introduce products and business activities to the wider community. Creative content on platforms like Instagram, Facebook, and TikTok is designed to attract audience attention, build a positive image of BUMM, and educate congregants and consumers about the values of blessings contained in each product. The combination of marketing through delivery apps and social media drives revenue growth while empowering the surrounding community through more modern and adaptive business practices in response to technological advancements.

- Controlling

In the controlling function, BUMM Nurul Islam adopts digital platforms such as Google Meet and Zoom as one of the alternatives for conducting performance evaluation and supervision meetings online. The use of this media allows managers to conduct routine monitoring of business activities, evaluate financial reports, and respond to operational issues quickly and effectively, without having to meet in person. Features like screen sharing, recording, and note-taking facilitate documentation and strengthen accountability in the evaluation process. With this approach, the controlling mechanism becomes more flexible, efficient, and aligned with modern managerial needs in the management of mosque-based BUMM.

Based on an interview with one of the BUMM Nurul Islam administrators, it is evident that the comprehensive implementation of digital platforms has brought significant changes to the effectiveness of the organization's management. In the aspect of planning, digitalization enables faster and more accurate data analysis to formulate relevant work programs. At the organizing stage, WhatsApp Group and Telegram facilitate coordination and real-time task tracking, making the work structure more orderly. For actuating, the use of GoFood, ShopeeFood, and social media has proven capable of driving broader and more interactive product marketing, while also opening up opportunities for economic empowerment of the congregation. Lastly, in the controlling function, the use of Google Meet and Zoom facilitates performance evaluation and activity supervision efficiently and with documentation. Overall, digitalization has enhanced the professionalism, transparency, and competitiveness of BUMM Nurul Islam in sustainably running mosque-based businesses.

#### **Management of the Mosque-Owned Business Entity (BUMM) Nurul Islam**

Empowering independent mosques is an important strategy in optimizing the role of mosques as centers of social, economic, and spiritual transformation for the community. Research at Masjid Jami' Al-Ittihad, Bogor, shows that mosques can become agents of empowerment through social and educational programs, although there are still challenges in the implementation of health and economic programs (Khatimah & Nuradi, 2022). Similarly, Masjid Darul Fattah in Bandar Lampung successfully developed educational programs such as tahsin, weekly studies, and student pesantren, which significantly contributed to the enhancement of the congregation's religious capacity (Alfarik, 2024). The success of empowering independent mosques greatly depends on professional and participatory management. Al-Ikhlash Mosque in South Jakarta, for example, implements a holistic approach by involving the congregation in various empowerment programs, which encompass spiritual, social, and economic aspects. To support the development of self-sufficient mosques, various resources are available, such as the book "Community Empowerment Based on Mosques" by Prof. K.H. Nasaruddin Umar and "Technical Guidelines for Mosque Management," which provide practical guidance in managing and revitalizing mosques (Rifa'i, 2019). According to Eman Suherman, a mosque is defined as a building where Muslims perform prayers, according to the book by M. Quraish Shihab. However, according to Suherman (2012), a mosque is a place to perform everything related to obedience to Allah alone because its root meaning includes submission and obedience, as stated by Allah in Surah Al-Jin verse 18

Meaning: "Indeed, the mosques belong to Allah." So, do not worship anything alongside (worshiping) Allah.

The verse above emphasizes that, in essence, the mosque serves as a space that unites a servant with their Lord. Therefore, good management needs to be a public focus to maintain the function of the mosque, followed by quality services to increase public interest in the mosque itself. This has become a concern because the public's perspective on the true function of mosques has changed, and they generally only recognize mosques as places of prayer. As someone responsible for managing the mosque, we are required to understand mosque management so that activities within it become orderly and disciplined, and not just for the purpose of showcasing grandeur. Management is present in all aspects of human life, at home, in the office, in factories, in schools, and even in mosques. There are several goals that must be achieved in the field of mosque management if we want the mosque to be fully utilized. To avoid abuse of authority, mosque management is also known as "idarah," which comes from the word "idarah," meaning administration and can also mean "management, governance." Due to its extensive functions, the mosque must be managed with modern and professional management. Mosques do not only focus on ritual aspects because their human resources demand that they can handle the problems faced by their congregants. Moreover, because its congregation is diverse in terms of age, gender, education,

economy, culture, social status, and so on, the mosque must be able to achieve seventeen sustainable development goals.

Moreover, mosques must be institutionally distinct (Kasus et al., 2024). ownership, management, and finance Everything requires serious mosque management. Imarah is an effort to improve the quality of life of the community through the development of congregants, including the development of worship practices such as the five daily prayers, Friday prayers, the muezzin or bilal, the imam, and the khatib. To achieve the goal of prospering the congregation, effective human resource management is necessary. According to the term imarah, revitalizing the mosque is an effort to enhance the prosperity of the mosque as a place of worship and community development through various activities that benefit the well-being of the congregation. Programs designed to enrich the mosque must be tailored to its functions as a place of worship, a non-formal education center for the community, and a community hub.

The maintenance of the mosque is also referred to as the mosque's facilities. This comes from the word Ra'a, which means to maintain, protect, or care for, so ri'ayah is a verbal noun derived from the word Ra'a, which means maintenance, protection, and care. Prospering the mosque with this care demonstrates strong faith and a high standard of living, maintaining the mosque by continuing its development to maximize its function and provide great benefits to the Muslim community. The mosque's activity programs must be varied and in accordance with the need to nurture and develop the congregation. An ideal mosque requires adequate facilities and infrastructure (Rifa'i et al., 2005).

The Mosque-Owned Business Entity (BUMM) is a program developed under the scope of imarah, which functions to build prosperity programs for the mosque, particularly those related to the community's interest in the mosque's prosperity itself. Considering the function of mosque management in the Islamic perspective is not limited to the implementation of ritual worship alone, but also includes socio-economic activities that can

improving the welfare of the community. One form of actualizing the function of imarah is through the establishment of Mosque-Owned Enterprises (BUMM). Thus, the mosque does not only become a center for empowering the community that touches on broader aspects of life. BUMM becomes a strategic means in addressing the economic challenges of the community with a community-based approach. The business programs run by BUMM are a concrete form of developing the function of imarah. This initiative not only creates job opportunities and strengthens the local economy but also reinforces the role of mosques as social institutions that are adaptive to the needs of contemporary society. With this program, mosques are able to expand their influence in creating community independence through a participatory and sustainable economic system (Hosnan, 2015).

The BUMM concept emerged as a solution to enhance the financial independence of mosques and the welfare of the congregation. In addition, a study conducted by Nur Asyidah and Rahmah Hidayati Darwis (2024) at Masjid Al Markaz Al Ma'arif in Bone Regency revealed that managing mosque finances through the rental of kiosks and halls can increase the mosque's income and empower surrounding mosques. This research can provide a positive contribution and the development of BUMM as a concrete effort in realizing the economic independence of the community through the mosque (Asyidah & Darwis, 2021).

Some management functions include planning (takhtih), organizing (thanzim), implementation (tajwih), and supervision (riqabah) related to the management of BUMM. In the perspective of Islamic management, planning or takhtih is the process of thinking and systematically arranging steps forward to achieve specific goals while considering aspects of sharia, efficiency, and benefit. Planning in Islam is not just a technical process, but also a form of effort accompanied by the process of putting trust in Allah SWT. According to Wahbah Az-Zuhaili in *Al Fiqh Al Islami Wa Adillatuhu*, planning (takhtih) encompasses human efforts in organizing and directing resources in accordance with sharia principles, while also considering the welfare of the community. Wahbah Az-Zuhaili said that planning must contain elements of sincere intention, clear objectives, and strategies that can be realistically implemented. (Az-Zuhaili, 2007)

Organizing (Thanzim) is one of the main functions in Islamic management that plays an important role in ensuring the effectiveness of plan implementation. In the managerial context, organization refers to the process of structuring human and material resources systematically to achieve organizational goals efficiently (Rahmawati et al., 2023). In Islamic history, the concept of organization has been effectively implemented since the time of the Prophet Muhammad (PBUH), particularly in the structuring of the Madinah community through the

Constitution of Madinah and the management of Baitulmal. The principle of organization is also reflected in the Quran, Surah As-Shaff, verse 4, which states that Allah loves those who fight in His cause in rows as if they were a solid structure. This shows the importance of a solid and well-structured organization in achieving collective goals. According to Murdianto (2021), good organization within religious institutions such as mosques not only enhances operational efficiency but also strengthens social and spiritual accountability to the community. By therefore, organization becomes an important foundation in building the governance of Islamic institutions that are professional, trustworthy, and oriented towards the common good (Murdianto, 2021).

The implementation (tawjil) in mosque management is also an important process aimed at directing and guiding all human resources within the mosque organization so that they can carry out their duties and responsibilities effectively. This function includes providing instructions, motivation, and coordination among members to achieve common goals. According to Aris Mahfud (2023), implementation in mosque management involves efforts to guide and direct the full potential of the administrators to engage in activities according to the established plan, so that every activity aligns with the mosque's vision and mission. This shows that the implementation function is not just about carrying out tasks, but also ensuring that every action aligns with the values and goals of the mosque organization (Aris Mahfud, 2023). The implementation of effective execution functions in mosque management can enhance the overall performance of the organization. With clear guidance and proper motivation, mosque administrators can work with more enthusiasm and direction. In addition, good coordination among members can also minimize conflicts and improve work efficiency. As explained by Aris Mahfud (2023), good implementation will create a harmonious and productive work environment, which will ultimately have a positive impact on the mosque's service to the congregation. Therefore, the implementation function plays a vital role in achieving the strategic goals of the mosque and enriching the religious life of the community.

The implementation of effective supervisory functions in mosque management can enhance accountability and transparency in the management of religious and social activities. For example, Al-Muhajirin Mosque in Condongcatur implements oversight through regular evaluations and the involvement of congregants in assessing the programs that have been carried out. The chairman of the mosque management stated that they provide an opportunity for the congregation to evaluate the activities carried out over the past year, in order to ensure that these programs run effectively and efficiently (Tri utama, 2022).

In the context of da'wah management, supervision (riqābah) also plays an important role in ensuring the safety of the implementation and journey of da'wah, as well as understanding various issues and problems faced. Dakwah evaluation is designed to provide information about the results of the work, with the aim of reaching evaluative conclusions about the dakwah and developing the work within a program (Hasanah, 2020).

The digitization of Mosque-Owned Enterprises (BUMM) is a strategic step in strengthening the economic independence of mosques through the utilization of information technology. The integration of digital platforms such as WhatsApp, Shopee Food, and GoFood into the BUMM system can enhance operational efficiency and expand service reach to the community. Through WhatsApp, BUMM can communicate directly with congregants and customers, provide product information, and receive orders in real-time (Zulawati Zed et al., 2024). Meanwhile, collaboration with food delivery services such as Shopee Food and GoFood allows BUMM to distribute culinary products resulting from the mosque's business efforts mosques to a wider consumer base, without having to rely on direct sales at the physical location.

The implementation of this digitalization also supports transparency and accountability in the management of mosque businesses (Wijonarko et al., 2024). With a digital system, every transaction can be recorded automatically, making the financial reporting process and business performance evaluation easier. Additionally, data collected from digital platforms can be analyzed to understand consumer preferences, identify the most popular products, and design more effective marketing strategies (Hakim & Iswahyudi, 2024). This is in line with modern management principles that emphasize the importance of data-driven decision making in business development (Susanto & Prasetyo, 2022). The adoption of digital technology in BUMM also has the potential to enhance the economic empowerment of the community. By utilizing digital platforms, BUMM can create job opportunities for the surrounding community, such as becoming delivery partners or digital content managers. In addition, training and mentoring in the use of digital technology can enhance the capacity of human resources in the mosque environment, encourage innovation, and strengthen the community-based economic ecosystem.

Thus, the digitalization of BUMM not only enhances operational efficiency but also contributes to inclusive and sustainable economic development (Rahman, 2023).

Al Ghifari Mosque in Malang developed a web-based management information system to manage activities and finances in a structured manner, replacing manual methods that are prone to data loss and lack transparency (Rezky et al., 2021). Similarly, Masjid At Taqwa in Kudus utilizes a WordPress-based CMS platform to enhance financial transparency and information access for congregants (Sarja, 2021). Overall, the digitalization of BUMM management is a strategic step to strengthen the role of mosques as centers for community empowerment. By utilizing information technology, mosques can enhance accountability, efficiency, and congregation participation, as well as open up new sustainable economic opportunities (Solikhan et al., 2025).

#### 4. CONCLUSION

The Mosque-Owned Business Entity (BUMM) plays an important role in supporting the continuity of the mosque's functions and improving the economic welfare of the surrounding community. Through professional management based on Islamic principles, BUMM can help meet the financial needs of the mosque and empower the community through productive and sustainable business programs. In addition, BUMM also serves as a means to create an inclusive business ecosystem and enhance the solidarity of the community. However, the management of BUMM faces challenges such as changes in societal culture and low awareness of the importance of digitalization, as well as a lack of human resources competent in technology. Therefore, the integration of digital aspects and the improvement of human resource management are crucial for BUMM to operate professionally, efficiently, and to provide greater benefits to the congregation and the surrounding community.

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