

Economic Significance of Mosque Institution in Perak State, Malaysia

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Abstract

This study explores the performance of mosque fund in Malaysia. Examining the structure of financial fund of a mosque is essential in promoting better socioeconomic development, as well as contributing to new knowledge pertaining to the Islamic finance principles. As the funding comes from the contribution or donation from various parties, the mosque institution is believed to be able to carry out this responsibility and trust. This study was conducted using 137 mosques which involved 1500 respondents in the districts of Batang Padang, Kinta and Hilir Perak, Perak State, Malaysia. The results show that the mosque institution has relatively good financial funds in terms of cash savings and also owned assets. Cash savings in the banks, from the year 2009 to 2011 amounted to RM 3,783,680 million. The results also show that nearly 75 percent of the respondents agreed that the fund of the mosque should be spent on activities that can increase the income of the mosque as this gives a positive impact to the society. In empowering the mosque fund, the public felt that the establishment of a mosque's co-operative is an excellent method of stimulating the economic activities. However, several issues relating to the management and administration of the mosque need to be addressed urgently in order to empower the mosque fund. Thus, the role of the mosque as a centre of unification and glory of Islamic society in various aspects of life can be achieved.

I. Introduction

Mosque is an important institution for Muslims. It is an institution that unites people, both physically and spiritually, as a *khalifah* of Allah. During the time of the Prophet Muhammad (*pbuh*), the role of the mosque was not solely restricted to religious centre. Instead, it played a large role and covered the aspects of administration, economy, social, security, education, expansion of religion and so forth (Shaikh Ali Mohamad Mokhtar, 2003). This situation had made the mosque as a one-stop centre for the society. However, the function of the mosque has now gradually eroded. Certain institutions have been established to take over the functions of the mosque, with the intention of uplifting the efficiency and improvements in organizational management. In other words, the present perception of the role of the mosque is only as a religious centre.

Such notion poses a challenging task to the mosque management to restore its previous

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status and former glory, which include not only its social, spiritual and pragmatic functions, but also serves as a commercial centre that contributes to the economic development of the society.

1.1. Management of Mosque in Perak State

Management is an inseparable aspect of human life. In general, management can be defined as a process to acquire and mobilize organization input resources from the financial source, human and others with an efficient and effective way to achieve the objectives of an organization (Ab Mumin Ab Ghani, 2006). Ahmad Atory Hussain (2002) feels that management refers to a set of activities designed to enhance and direct the work and duties specified.

Mosques in Malaysia can be classified into six types: national mosque, state mosques, district mosques, institutional mosques, *qaryah* mosques and Friday mosques. There are two groups that controlled the management of a mosque. The first group is the salaried officers appointed by the government to perform religious duties only. They are classified as the mosque officers who comprise of the Chief Cleric (*Imam Besar*), Cleric (*Imam*), Friday sermon reader (*Khatib*), caller to prayer (*Bilal*) and mosque keeper (*Siak*). The second group is the mosque committees that comprise of the representatives from the Islamic Religious Department or other government agencies who are voluntarily responsible in managing public donations obtained by each mosque.

In the case of district mosques, funds received from the state government are to be used for the maintenance of the mosques and religious activities, whereas the public donations managed by the mosque committees are used for financing other religious and social activities that are not funded by the state government. Apart from the allocation granted by the state government, the mosques have no obstacle to generate funds from their planned activities.

II. Literature Review

The word mosque or *al-masjid* is literally means a place of prostration. *Al-masjid* comes from the Arabic word *sajada*, *yasjudu*, *sajdan* or *sujudan*. It means devoted, loyal and with bowed heads with full respect and reverence (Wahab, 2008). During the time of the Prophet Muhammad (*pbuh*), the mosques were represented as a place for communal gathering of Muslim society, as well as a centre for worship, education and training, social activities, society development centre, information centre, judicial centre, communication centre, society interaction centre, treatment and emergency, rehabilitation centre and art centre (Mohd Salleh Ariff, 2009).

In the Islamic management system, the mosque is an institution of *waqf*, whether it is granted by the government or voluntary charitable endowment by an individual to a particular

individual or to a government institution to be managed and administered (Hasan Bahrom, 2008). Thus, mosque institutions must be administered and managed effectively on the spirit of sincerity and trust from Allah SWT.

Most importantly, a good management must be translated into action so that the mosque would be fully functional as recommended by the Prophet Muhammad (*pbuh*). In order to be an outstanding mosque, the institutions should be well managed and administered according to Islamic law (Ahmad Puhad Alim and Siti Roddiah Abdullah, 2010). However, according to Ahmad Nawawi Yaakob *et al.* (2008), most of the mosques were poorly managed and inefficient even though the organizational changes increased rapidly.

From the economic perspective, the mosque appears to act as a potential institution in addressing the economic crisis. According to Fidlizan Muhammad and Mohd Yahya Mohd Hussin (2009), there are a number of mosques in Perak located in the cities or urban areas which actively raise funds through organizing various religious programs and services, and donations from several corporate organizations.

Were the funds being optimally used? Surprisingly, a study by Jaafar Ahmad *et al.* (2001) reveals that most of the mosques in Malaysia did not utilize their public donation funds wisely. These funds were not channelled to the valuable and beneficial activities which were capable to give returns or more profitable yields to the mosque and the society. In other words, the mosques tend to preserve the funds in the bank or other financial institutions for minimal returns.

Therefore, this study aims to analyze the income and expenditure of the mosque institutions, and the perceptions of the society towards the mosque fund generating activities and management in the district of Batang Padang, Kinta and Hilir Perak, Perak State, Malaysia.

III. Methodology

This is a quantitative study in which a set of questionnaires were distributed to all 137 mosque in the district of Batang Padang, Kinta and Hilir Perak, Perak State, Malaysia along with 1500 forms which were also distributed to the society. The summary of the distributed questionnaires are as in Table 1. All research data obtained in this study was analysed using SPSS v.19 software.

Table 1: Number of Mosques and Questionnaires

No.	District	No. of Mosque	Mosque Distributed Questionnaire	Distributed Questionnaire
1.	Batang Padang	47	47	500
2.	Kinta	12	12	400
3.	Hilir Perak	78	78	600
Total		137	137	1500

The questionnaires employed by the researcher were a closed-ended questionnaire, whereby the respondent needs to choose the appropriate answers related to them. In this study, two sets of questionnaires were prepared: 1) to analyze the income and expenditure of mosque institution in three districts of Perak; and 2) to analyze the perception of the society towards the mosque fund generating activities and management.

IV. Results

The findings are divided into two parts: 1) the mosque's income and expenditure analysis; and 2) the society perceptions on the mosque fund generating activities and management.

4.1. Descriptive Analysis of the Mosque Institution in Perak

All of the 137 mosques which took part in this study have provided feedbacks to the questionnaires distributed through the mosque officers in each district.

4.1.1. Mosque institutions according to their level of annual income

In order to classify the financial level of the mosque institution, incomes were divided into eight divisions. As shown in Table 2, about half of the mosques involved in this study had an annual income between RM10,000 and RM49,000. Meanwhile, only 24 mosques (20%) had an annual income less than RM10,000, followed by 21 mosques (17.7%) obtaining annual income between RM50,000 to RM199,000 which can be considered high for a non-profit institution. However, one particular mosque in Kinta district has a remarkably income of more than RM500,000 per annum. This high annual income was probably due to the mosque strategic location which is situated at a dense populated area and centre for business, education and administration.

Table 2: Number of Mosques Based on Annual Income

Annual Income (RM)	Batang Padang	Kinta	Hilir Perak	Total	Percentage (%)
0-1,999	1	0	2	3	2.5
2,000-4,999	3	0	6	9	7.5
5,000-9,999	4	1	7	12	10.0
10,000-49,999	23	8	42	73	61.5
50,000-99,999	3	3	7	13	11.0
100,000-199,999	1	1	6	8	6.7
200,000-499,999	0	0	0	0	0.0
>500,000	0	1	0	1	0.8

Therefore, it can be concluded that about 80% of the mosques in the three districts obtained a good annual income of more than RM10,000 per annum. This scenario shows that the mosque is an institution that is trusted by the society for the purpose of the *ummah* development.

4.1.2. Annual income and expenditure of mosque institutions

Table 3 depicts the annual income and expenditure of mosque institutions in three districts of Perak. In 2009, the income from various sources recorded a total of RM3,065,370. The income increased about 23 percent in the following year which amounted to RM3,995,744. In 2011, the annual income rose 10% which amounted to RM4,400,037 slightly slower than the previous year. However, the growth rate of net income acquired by the mosque institutions remains at 23% from the year 2009 to 2011.

Table 3: Annual Income and Expenditure of Mosque Institutions

Year	Income (RM)	Expenditure (RM)	Net Income (RM)	Number of Mosques
2009	3,065,370.00	2,262,732.08	802,637.92	137
2010	3,995,744.00	3,002,748.02	992,995.98	137
2011	4,400,037.00	3,176,968.44	1,223,068.56	137
Total	11,461,151.00	8,442,448.54	3,018,702.46	

Table 4 shows the contribution of each source of income through the Friday collection, institutional donation, allocation from the state Islamic Religious Department (IRD), building rental, land yield, mosques equipment rental, room rental and others. Friday collection was a major source to the income of the mosque which represents almost 50% from 2009 to 2011. Land yield was the second biggest mosque income which contributes up to 18.46% in 2011. In addition, the provisions from the state IRD also contributed to mosque funds around 11% per year. Other sources of income came from the institutional donation, *waqf*, *hibah*, investment returns, course and program fees and others which represent 9% per year. However, rooms and equipments rental contributes less than 1% to the mosque incomes. Overall, the growth rate of mosque total income shows a positive growth during the period of analysis around 45%.

Table 4: Funds and Assets of Mosque Institutions

Sources	Year					
	2009		2010		2011	
	RM	%	RM	%	RM	%
Friday collection	1,502,464.30	49.72	1,982,241.10	49.59	2,027,888.7	46.59
Institutional donation	348,595.60	11.53	242,414.60	6.06	458,248.50	10.52
Provisions from IRD	210,130.00	6.95	451,370.00	11.29	489,400.00	11.24
Building rental	192,681.00	6.37	197,354.20	4.93	174,659.60	4.01
Land yield	502,685.40	16.63	731,863.00	18.31	803,828.00	18.46
Equipment rental	15,796.60	0.52	9,677.00	0.24	14,271.00	0.32
Room rental	3,972.20	0.13	11,798.70	0.29	24,676.30	0.56
Others*	245,453.10	8.12	369,829.10	9.25	359,118.30	8.25
Total	3,021,778.20	100.00	3,996,547.70	100	4,352,090.40	100.00

Notes: * Contribution from *waqf*, *hibah*, donations, investment returns, course and program fees etc.

Table 5 shows the details of mosque expenditures in three years. Almost 85% of the total annual expenditures for each year are spent for mosque maintenance, the “*Bilal*” and “*Siak*” wages, expenses for spiritual activities and utility bills payments. However, expenses for cemetery management took only 3 percent of total annual expenditure. Overall, the growth rate of total annual expenditure in three years is 41%.

Table 5: Expenditure of Mosque Institutions

Expenditure	Year					
	2009		2010		2011	
	RM	%	RM	%	RM	%
Utility bills	453,801.12	19.54	447,236.36	16.26	600,372.25	18.17
Mosque maintenance	649,280.40	27.96	704,291.84	25.61	871,857.13	26.39
Spiritual activities	476,116.83	20.50	576,755.00	20.97	688,105.07	20.82
“ <i>Bilal</i> ” and “ <i>Siak</i> ” wage	452,869.85	19.50	678,966.50	24.69	661,069.00	20.01
Cemetery management	56,300.10	2.42	59,167.95	2.152	84,336.10	2.55
Others*	233,794.80	10.06	282,802.35	10.28	397,873.74	12.04
Total	2,322,163.10	100.00	2,749,220.00	100.00	3,303,613.29	100.00

Notes: * Capital for paid education, agricultural activities, investment and sales.

Looking at Table 3, it can be perceived that the mosque institutions in Batang Padang, Kinta and Hilir Perak districts have a surplus amounting to more than RM3.0 million for the period studied. Therefore, it can be concluded that the mosque institution has a relatively good financial position for a non-profit institution. To determine whether a non-profit organization is in good position, they should be able to implement their planned programs and have financial balance for the current year.¹ Furthermore, the state IRD will ensure the continuity of activities even though the mosque institutions are experiencing financial difficulties. This scenario also illustrates that the mosque institution has the ability to perform a variety of activities that will provide greater spillover to the Muslim society in Perak State and Malaysia as a whole.

4.1.3. Other assets of mosque institutions

Feedbacks from 260 mosques reveal that the total amount of cash deposited in bank or other financial institutions amounted to RM3,783,680 260. In terms of vehicle assets, there are a total of 20 vehicles owned by 18 mosques. Six out of these vehicles are used to generate

¹ The benchmark is applied by the Federal United Way to determine the good financial position of the non-profit financial organizations. Retrieve from: Dugan Lopatka. *Certified Public Accountants and Consultants, What Nonaccountants Should Know about Non Profit Financial Statements*. <<http://www.duganlopatka.com/resources/articles/published-articles/39-not-for-profit-articles/265-financial-statements-article>>.

their mosque funds. In addition, there are 21 mosques in the three districts which own a total of 56 buildings whereby 11 of them collect monthly rental from these buildings. Besides having buildings as an asset, there are one mosque that has an asset in the form of shares with the current value of about RM14,160. In general, these amounts prove that the mosque institution have a strong financial ability to provide positive impact to society. It can be fulfilled through the establishment of regional or state cooperatives in implementing economic activities.

4.2. Perception of the Society towards the Mosque Administration and Financial Management

About 988 respondents (66%) have given their feedbacks to the distributed questionnaires. The analysis is further divided into 5 different parts of discussion related to 1) the level of agreement towards the needs for generating mosque funds, 2) the level of satisfaction towards the mosque facilities, activities and administration, 3) the level of satisfaction towards generating mosque funds, and 4) issues related to the mosque administration and fund management. These analyses are discussed below.

4.2.1. The level of agreement towards the needs for generating mosque funds

One of the mosque institution sources of income comes from the public through mosque collection, fund and donation from various parties. Since the public are the source of this collection, their views on the effort of expanding the fund were obtained. The analysis of the results is shown in Table 6. The results show that almost 75% of the respondents agreed that the mosque fund needs to be expanded and invested in economic sectors which could generate income.

Table 6: Perception of the Society towards the Needs for Generating Mosque Funds

District	Yes	No	Uncertain	Total	Agreement Percentage (%)
Batang Padang	272	37	53	362	27.5
Kinta	147	22	30	199	14.87
Hilir Perak	315	60	52	427	31.88
Total	734	119	135	988	74.29

4.2.2. The level of satisfaction towards the mosque facilities, activities and administration

Table 7 shows the perceptions of public towards facilities, activities and the mosque committee in Perak. The results show that the public found activities of worship become easier due to good facilities made available to Muslims, where its mean value is 4.

Table 7: Perception of the Society towards the Mosque Facilities, Activities and Administration

Items	Mean Value	Rank
Worship facilities	4.14	1
Public facilities	4.05	2
Cooperation between mosque officers and committees	3.95	3
Spiritual activities	3.94	4
Relationship between mosque committees and public	3.93	5
Suitability of appointed mosque committee	3.86	6
Cemetery management	3.82	7
Suitability of appointed mosque officers	3.65	8
Election of mosque committee	3.63	9
Educational activities	3.48	10
Sport and recreation activities	3.47	11

Through the analysis of activities organised by the mosque committee, it is found that the public prefer the spiritual activities rather than other activities such as religious knowledge classes for women, *hajj* classes, *tahfiz* Al-Quran classes, *etc.* Spiritual classes include night classes which are held between 7 to 9 pm, offering *tazkirah*, *usrah*, *halaqah*, *kulliyyah*, *etc.* to increase *taqwa*. The reason why the spiritual classes are so popular is most Muslims are free at that time; therefore they are able to attend such activities.

In regard to the mosque committee, the public perceives that some of them are not suitable to hold their posts due to incompetence, dishonesty, defamation, rudeness and some further disagreeable issues, as its mean value is low. Therefore, the fair process of electing the mosque committee is very important to ensure the committee members are chosen based on their eligibility, personal competence, specialist knowledge and skills. The right committee members will offer a warm and welcoming environment which will attract more worshippers to attend and participate not only in congregational prayers, but also other activities held by the mosque.

4.2.3. The level of satisfaction towards generating mosque funds

In an effort to expand the fund of the mosque, the society usually has different opinions related to the patterns and directions of the investments. This is due to their opinions are likely to be influenced by their levels of educations, experiences, locations and so on.

Table 8: Perception of the Society towards Generating Mosque Funds

Items	Mean Value	Rank
Mosque co-operative	3.76	1
Plantation	3.71	2
Education	3.55	3
Land property	3.51	4
Business	3.44	5
Investment	3.19	6
Tourism	3.17	7
Sport and recreation	3.17	8
Services	3.11	9

As depicted in Table 8, the society in the three districts is highly satisfied if the funds are used for the purpose of forming mosque co-operative. For other investment purposes, it appears that the society moderately agrees with the use of the mosque funds for the purpose of farming, education, real estate and business. This is probably due to the lack of information regarding the financial status of the mosque institutions. As a whole, the public agrees with the mosque's fund-raising activities for the betterment of the society.

4.2.4 Issues related to the mosque administration and fund management

In order to re-establish its lost glory, many issues need to be resolved before mosque institution could serve and fulfil its many honourable functions. Table 9 shows the perceived public's opinion regarding to the problems related to the mosque administration and fund management.

Table 9: Issues Related to Mosque Administration and Fund Management

No.	Issues	Percentage (%)
1.	High maintenance costs of mosque	30.8
2.	Incompetence of mosque officers and committees	42.1
3.	Different political ideologies	43.3
4.	Ineffective financial management	22.3
5.	Fewer people coming to the mosque	57.5

Looking at Table 9, the main problem faced by the mosque institution nowadays is there are fewer people coming to the mosque to join the congregational prayers, leading to less participation in any activities hosted by mosque management. This scenario could be attributed to different political ideologies hold by the society. Furthermore, some *Imam* does not have the charismatic leaderships as well as the necessary qualification, thus pushing the people farther away.

From the fund management's perspective, it is found that there are serious problems regarding to high maintenance costs and managerial incompetence. There are lacks of knowledge in the financial management system and budgeting, accounting and reporting systems, in which it leads to ineffective internal control strategies to improve economic performance of mosque institution. As shown in Table 10, many respondents believe that most of the positions in the mosque management are dominated by the elders who are 55 year old and above, thus they are seen to be inefficient and inept in performing the assigned tasks.

Even though majority of mosque committee members have attended the financial management course (63.6%), other factors such as old age and low education attainments hinder the effective planning, designing and managing the beneficial and constructive mosque activities. Besides, thievery is a growing security issue inside the Malaysian mosques. These findings are in line with the results from previous studies such as Jaafar Ahmad *et al.* (2001), indicate that the mosque management is still poor and incompetence. Thus, it is imperative that the mosque management to be revolutionised for the betterment, incorporating not only the religious aspect, but also taking into account that mosque could be the centre of economic and socio-political development.

Table 10: Profile of Mosque Officer and Financial Management Knowledge

Profile	Range	Chairman		Secretary		Treasurer	
		No.	%	No.	%	No.	%
Age	< 25	-	-	12	0.6	-	-
	25-40	9	2.5	45	12.6	19	5.3
	41-55	69	19.3	158	44.3	111	31.1
	>55	279	78.2	152	42.6	227	63.5
Education Level	Primary school	116	32.5	33	9.2	89	24.9
	LCE	57	16.0	70	19.6	85	23.8
	MCE	84	23.5	145	40.6	117	32.8
	STPM	15	4.2	10	2.8	10	2.8
	Diploma	27	7.6	42	11.8	23	6.4
	Bachelor/ Master/ Ph.D	31	8.7	38	10.6	15	4.2
	Others	27	7.6	19	5.3	18	5.0
Attend Financial Management Course	Yes	227	63.6				
	No	130	36.4				

V. Conclusion

As a conclusion, the results show that the mosque institution funds have increased from year to year, whereby the difference of total income and total expenditure of the mosque is more than RM0.8 million per year. This proves that actually the mosque institution has enough surpluses of funds to expand their economics activities and services for the local communities.

In order to establish the mosque as an institution that drives local economic growth, the initial step that can be taken is to form collaboration between the mosque institutions in Perak

State under one co-operative body. Therefore, more positive spill over effects could be created through the extensive widening of economic activities that are injected through the mosque funds.

However, in empowering the mosque funds for the purpose of expanding their economic activities, there are several issues related to the management and administration of the mosque. The mosque committee needs to improve management efficiency, especially in fund and property management in order to strengthen the mosque functions as a centre of unification and glory of Islamic society in various aspect of life.

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