

ABSTRAK

Masjid sebagai lembaga non-profit tidak hanya berfungsi sebagai tempat ibadah, tetapi juga sebagai pusat kegiatan sosial dan pemberdayaan umat, sehingga membutuhkan sistem pengelolaan keuangan yang transparan, bertanggung jawab, dan sesuai dengan prinsip syariah. Penelitian ini bertujuan untuk menganalisis praktik akuntabilitas keuangan Masjid Pemuda Konsulat berdasarkan kerangka *Sharia Enterprise Theory* (SET). Penelitian ini menggunakan pendekatan kualitatif dengan metode studi kasus, di mana data dikumpulkan melalui observasi lapangan, wawancara mendalam, dan dokumentasi. Analisis data menggunakan Software NVivo.

Hasil penelitian menunjukkan bahwa pengelolaan keuangan masjid telah mencerminkan tiga dimensi utama dalam SET, yaitu akuntabilitas spiritual (seperti penguatan tauhid), sosial (seperti dampak sosial ekonomi melalui program warung makan gratis, lapangan pekerjaan, dan layanan kesehatan), dan ekologis (seperti praktik kebersihan dan kerapian di lingkungan masjid). Temuan ini menegaskan bahwa SET dapat digunakan sebagai pendekatan yang relevan dalam menilai dan memperkuat praktik akuntabilitas lembaga non-profit berbasis keagamaan seperti masjid

Kata kunci: Akuntabilitas keuangan, Masjid, *Sharia Enterprise Theory*, Organisasi non-profit.

ABSTRACT

As a non-profit institution, a mosque functions not only as a place of worship but also as a center for social activities and community empowerment. Therefore, it requires a financial management system that is transparent, accountable, and aligned with sharia principles. This study aims to analyze the financial accountability practices of Masjid Pemuda Konsulat based on the framework of Sharia Enterprise Theory (SET). A qualitative approach was employed using a case study method, with data collected through field observation, in-depth interviews, and documentation. Data analysis was conducted using NVivo Software.

The findings reveal that the mosque's financial management reflects the three core dimensions of SET: spiritual accountability (such as the reinforcement of tawhid), social accountability (as seen in the socio-economic impact through programs like free meal services, employment opportunities, and health services), and ecological accountability (as demonstrated by cleanliness and orderliness within the mosque environment). These findings affirm that SET can serve as a relevant approach for assessing and enhancing accountability practices in faith-based non-profit institutions such as mosques.

Keywords: Financial accountability, Mosque, Sharia Enterprise Theory, Non-profit organization.