

UDC 331

PHENOMENOLOGY STUDY ON "GOOD MOSQUE GOVERNANCE": A CASE STUDY OF AL-FALAH MOSQUE SURABAYA, INDONESIA

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ABSTRACT

This study aims to found a new concept in Islamic governance with Islamic approach in Al-Falah Mosque Surabaya (AFMS), one mosque in Indonesia. In the development, AFMS can be as big as now cannot be separated from the governance principles that are applied in the mosque. AFMS is getting bigger and stronger today in running the organization. Even though AFMS is not familiar with the principles of modern good governance as known in the business world. This study is oriented towards the effort of understanding about the values of AFMS governance so that all residents respect, obey, and carry out each of their rights and obligations wholeheartedly. In understanding this reality, researchers feel the need for the present of the object to be studied. This study uses a phenomenology approach to explore the meaning of AFMS governance. The results of this study indicate that the mosque is in the process of implementing governance in accordance with applicable standards. There are values that applied by all mosque residents, namely honesty, sincerity, and loyalty. These values make AFMS continue to grow rapidly until now.

KEY WORDS

Good governance, good mosque governance, honesty, sincerity, loyalty.

Mosques have a significant role in preparing the community to become independent and characterized (Hermawan, 2012). Mosques in the previous time have much larger and more diverse function than its current function. At prophet times, mosques became a place of education, namely as a center for cultivating Muslims to be strong and noble individuals (Abubakar, 2007). Mosques are also the main pillar of building country's civilization. It can be said that the mosque is the center of civilization in Muslim society.

Discussing mosques as an institution that are consistent in carrying out the role as centers for deepening religious knowledge becomes interesting to learn. Mosques in Indonesia have an important role in sustaining the Indonesian economy nowadays. Al-Falah Mosque Surabaya (AFMS) is one of the famous mosques in Surabaya but is not the oldest mosque in the archipelago. AFMS conducts system modernization, but is still on the path of Islamic institutions. AFMS is an Islamic Non-Governmental Organization founded by H. Abdul Karim, H. Isngadi Sjafei on March 17, 1976. AFMS is the center of various activities of preaching, education, and social institutions. AFMS management is separated from other units because of various activities that have been carried out. Only few unit whose management is integrated into AFMS, including the financial management.

AFMS has advantages from the age, strategic location and effective management. That makes the integration complement each other. The implementation of the system actually led AFMS to grow rapidly. AFMS has a large number of worshipers and assets, because of that, AFMS requires the principles of governance in managing the overall activities. AFMS proves that Islamic organizations in Islam must be carried out with good governance because they are seen as one manifestation of worship or righteous deeds based on piety, so that adherence to spiritual and operational principles is required. AFMS provides evidence that when we run an organization with Good Governance it will be more possible to remain sustainable so that it can provide benefits to all interested parties including the surrounding environment.

One of the phenomenal topics of non-financial information that affects management's current performance is the issue of Good Governance (Handayati, 2006). People begin to

feel that organizations that have not been structured, operated and controlled in accordance with Good Governance principles can fail to achieve the long-term strategic goals as they should. Likewise, AFMS that are more than 40 years old have been proven to be sustainable and have good governance. So, according to the researchers, the importance of deepening Good Mosque Governance is based on the uniqueness of the AFMS foundation in running an Islamic-based organization that is not profit-oriented, but instead experienced rapid development. Contradictory things happen when the business world that introduces Good Corporate Governance (GCG) as a medicine to overcome bankruptcy problems that occur in the company has not internalized Good Governance to all the company's organs. Even though Good Governance is considered a "medicine", there are still many business practices that unethical business practices that actually occur in some companies that are "valued" to glorify the principles of Good Governance. This is possible because the company actually ignores the moral aspects contained in the Good Governance principle.

This reminds us that in reality, the importance of Good Governance is not enough to be a symbol that the company pays attention to other elements around the company. So why is modern good governance introduced by business-oriented companies not solutive enough to make companies aware that good governance can be a consideration for the sustainability of the company and its environment?

Through the concept of Good Governance, researchers intend to research the Good Mosque Governance mechanism on AFMS in carrying out its activities using the interpretive paradigm. This study wanted to explore the reality of Good Mosque Governance of Al-Falah Mosque in Surabaya for several reasons. First, research that raised the topic of Good Governance was still dominated by research with the positivistic paradigm. This makes researchers challenged to develop research by raising the understanding of Good Governance applied in the mosque. Second, as far as researchers are concerned, there are no studies exploring the Good Mosque Governance in AFMS. This is the other side of an organization that may not recognize the concept of modern good governance but can sustain it today. Third, the understanding of people around the mosque regarding the design of good governance and compliance with these regulations is very important because according to researchers the experience of compliance in mosques should be used as an example to realize good governance.

Based on the description previously stated, the researcher formulated the research problem as follows: "What is the meaning of Islamic values underlying the success of AFMS management?"

LITERATURE REVIEW

According to CGPI (2006), Good Governance is a set of rules that establish the relationship between the destroyer, creditor, government, employees, community and other stakeholders, both internally and externally. As stated in Toha (2010) that the framework specifically for Good Governance in each organization has a significant role in supporting success, and of course the Good Governance framework in each organization is different. So it can be concluded that Good Governance is a system or way of how an organization is managed and directed where in the implementation of Good Governance this will affect the policies and the way the organization carries out its activities.

Toha (2011) tries to explore studies on corporate governance by constructing GCG through the concept of shariah, which is called the Shariah Corporate Governance. Toha (2011) states that there are five principles that are required with Islamic moral and spiritual values that uphold the value of honesty, transparency so as to guarantee the creation of the value of justice in partnership. The Shariah Corporate Governance mentioned five new principles, namely: piety, comprehensive, continuously, trust, and success (Toha, 2011). The construction of Shariah Corporate Governance thinking was carried out through an in-depth study of one of the Islamic banks in Jember, East Java. Toha (2011) based his thinking on constructing Corporate Governance in Islamic banking through Islamic spiritual values because the implementation of GCG for conventional bank management is universal.

METHODS OF RESEARCH

The approach used in this study is "phenomenology of Islam". Phenomenology of Islam is used to explore the meaning of Islamic values derived from the awareness of informants as well as an analytical tool in finding the concept of Good Mosque Governance based on Islamic values. Based on the Islamic paradigm, the phenomenology of Islam believes that God as the creator of reality and the source of truth is not only based on empirical reality but also from revelation (in this case comes from the Qur'an and Hadith).

Researchers chose the phenomenology of Islam as the approach used because: this study was conducted in a mosque that was synonymous with preaching and Islamic education. Second, the purpose of this phenomenology of Islam is equivalent to the initial purpose of establishing the mosque where this research was conducted, namely to strongly criticize the existence of scientific dichotomization between religion and general science.

This research is a research that wants to try to touch and understand the Good Mosque Governance in AFMS. Given the vast scope of Good Governance, researchers want to limit the problems to be studied. It is intended that researchers focus more on understanding Good Mosque Governance that is applied in AFMS so that research objectives can be achieved.

Guidelines on Good Governance that are applied to an entity can be found in the General Guidelines for Indonesia's GCG compiled by the National Committee on Governance Policy (KNKG) (2006). The General Guidelines contain basic principles and basic guidelines for the implementation of Good Corporate Governance which are the minimum standards that can be done by a company. Some of these guidelines include: principles of Good Corporate Governance which include transparency, accountability, responsibility, independence and fairness and equality, business ethics and code of conduct, duties and functions of corporate organs, the position of shareholders and stakeholders.

Researchers used the guidelines published by the KNKG above as a comparison so that research on Good Mosque Governance has a similar foundation. The researcher realizes that not all of these guidelines can be applied to mosques, therefore the general guidelines will experience some adjustments. So researchers only want to understand how AFMS implements the principles of governance, ethics and behavioral guidelines possessed by mosque residents.

Research Site - AFMS located at Jalan Raya Darmo No. 137 A Surabaya.

Types and sources of data used by researchers in carrying out this research are informants (informants), events (activities), place / location of research and documents or archives related to research (Hasan et al., 2002). The position of the resource person is very important, namely as individuals who have information. The resource persons referred to in this study were AFMS officials. Data or information can also be collected from observing activities related to the research objectives. From these activities, researchers can find out the real reality that occurs because researchers witness the activity directly.

The data in this study are the words and actions of the subject and images, attitudes, understanding of the subject under study as the main basis for interpreting the data. The research object used is human so that the main data source is in the form of words and actions obtained from the results of research on the site, namely through observations and interviews, both structured and unstructured. Documents or archives used can be in the form of AFMS published prospectuses in order to obtain information or descriptions of mosques (Creswell, 2003).

This research was conducted using the stages that have been carried out by Niswatin (2014), namely: 1) the research planning phase which consists of four steps: formulating the topic and making a list of questions, explaining the research background, choosing informants, and reviewing documents, 2) stage data collection process, 3) data analysis stage, and 4) conclusions.

RESULTS AND DISCUSSION

AFMS in a Historical Perspective. AFMS is a mosque located on Jalan Raya Darmo 137A Surabaya. The mosque was erected on an area of 3,206 m². The mosque was inaugurated on September 27, 1973. There had been a desire among Surabaya Islamic leaders to set up a mosque in front of the Surabaya Municipality office, but the desire was dashed because the land finally fell into the hands of Christians to establish the Maranata Church.

A few moments later the desire to build a mosque appeared pioneered by women from the Surabaya. Unfortunately, this desire ran aground because of the G30S / PKI rebellion. The ideals were increasingly wide open during the presence of Muslim officials who participated to realize the construction of mosques in the city of Surabaya, such as Moh. Soewasono and Moh. Anwar. Finally, a strategic plot of land was located in the Bungkul Park area, Darmo.

The struggle to get permission to use land in the area was carried out by PTDI Management by bringing several community leaders and scholars. The request was finally granted by the issuance of a land use permit dated May 9, 1969 Number 78/04/88 to the south of Bungkul Park, precisely at Jalan Raya Darmo 137A Surabaya.

Al-Falah Mosque Foundation is the center of various activities of preaching, education and social institutions. With various activities being carried out, the management of Al-Falah Mosque is separated from other institutions. The foundation also has the principle, purpose and effort in carrying out its responsibilities in dealing with all aspects of the Al-Falah Mosque.

Travel Dynamics Towards AFMS Success. Every business, both profit-oriented and non-profit, basically wants business development. AFMS is also the same at the age of 42 years. The main purpose of establishing this mosque is to prosper the mosque by implementing the mosque's functions and mission as well as Islamic preaching by upholding the Qur'an and Al Hadith.

AFMS is a foundation that initially only takes care of the mosque, but in line with the development, the mosque also functions as follows:

- The place of discussion of Muslims to solve various problems in the community;
- A place for consultation of Muslims to make difficulties and ask for help;
- As a vehicle for increasing intelligence and knowledge of the Muslims;
- Place to collect, store and distribute funds;
- Place to carry out social arrangements and supervision;
- A place to foster the integrity of jama'ah ties in realizing shared prosperity.

This means that the function of the mosque in a broad sense is a place to empower people from all aspects of life (religion, social and economic). The development of AFMS includes two aspects, namely the aspect of *hissiyah* (building) and aspects of *ijtima'iyah* (all activities).

Development of Mosques on Hissiyah Aspects (Buildings). Today many large and magnificent mosques have sprung up with beautiful architecture in the city of Surabaya. AFMS should also have a building like that, but to realize this it is necessary to have a small amount of funds.

In terms of building developments, the building of AFMS until now there has been no development, but this mosque is quite representative for places of worship. In line with the development of current activities, it does not rule out the possibility that with serious efforts from all organs of the management, the AFMS building can develop in a better direction and can be adjusted to the development of increased activities.

The Al-Falah Education Institute is located in AFMS. With this in mind, efforts are made to ensure that the AFMS building can be harmonized with the existence of the Elementary School building since the mosque is the parent of the existing institutions. The main focus of the current board is to make the existence of mosques and supporting facilities as good as possible. This maintenance is very important because all facilities must be empowered as

optimally as possible for service to the congregation. Service to the congregation must also be improved so that those who come and are in the mosque feel at home in the mosque.

In order to support the purpose of the management, the management will do the following act:

- Maintaining mosque buildings both inside and outside the mosque, especially ablution places, bathrooms, along with the courtyard of the mosque. Besides that the mosque walls that look dull are repainted and repaired;
- Installing two water reservoirs equipped with filters;
- Increase the number of tap water in the ablution place so that the ablution queue is not too long during the prayer hours;
- Changing carpets in the main room and Muslim prayer rooms and used carpets that are still suitable for use are given to those in need;
- Total renovation of electrical installations;
- Maintaining that the worship atmosphere of the congregation can be solemn, calm and orderly;
- Regulate and discipline street vendors;
- Repairing and elevating the fence around the mosque so that the mosque is safer;
- To add public health services, such as general polyclinics and dental polyclinics;
- Strive to meet the facilities needed by the congregation who are urgent as long as the funds are possible;
- Always give direction and emphasis to staff and employees of the mosque in order to improve services to the congregation according to their duties and responsibilities in their respective fields.

Mosque Development on Aspects of Ijtima'iyah (All Activities). The mosque as the center of Islamic religious development activities has been carried out since the time of the Prophet Muhammad until the time of the Islamic Caliphate. Many magnificent mosques in Indonesia with good architecture, but not infrequently also the mosque is only used as a place of prayer only. This is what makes the construction of the mosque said to be easier than prospering it.

This happens in AFMS. When it was first opened and functioned, many people enthusiastically came to the mosque. In addition to being used for prayer places, the mosque is also used to accommodate lectures, recitals, wedding ceremonies, places for people who want to embrace Islam as well as guidance, as a place for the release of pilgrims and Umrah and as a place to make funeral bodies.

In 1978-1982 several institutions were established which helped to prosper the mosque, including: Al-Falah Mosque Youth (1978), Al-Falah Kindergarten (1979), and General Clinic (1982) Then in 1984, a new institution was formed called the Al-Falah Al-Qur'an Course Course (LKF). In the beginning the course was only a mosque activity, but along with its development, this course was made a semi-autonomous institution under the direct responsibility of the foundation.

In 1987 an Al-Falah Social Fund Foundation was formed. Same with LKF, in the beginning this institution was an activity formed by Al-Falah mosque youth to strengthen the brotherhood so that there was still a link between youth members of the mosque. Then in 1989 the Al-Falah Education Institute (LPF) was formed, followed by other institutions under the foundation. Institutions and sections under YMAF consist of:

1. Al-Falah Education Institute (LPF);
2. Al-Falah Al-Qur'an Course Institute (LKF);
3. Shop;
4. Health Services Section (Polyclinic and Dental clinic);
5. Consultation and Family Counseling Bureau of Sakinah Al-Falah;
6. Parts of Zakat, Infaq, and Shodaqoh;
7. Hajj and Umrah guidance groups;
8. The Muhtadin section of Al-Falah Mosque;
9. The Muslimah section of Al-Falah Mosque;

10. The Preaching of the Al-Falah Mosque;
11. Information and documentation section;
12. Teenage section of Al-Falah Mosque;
13. Section security and order;
14. Library Section;
15. Maintenance of buildings and parks;
16. Hygiene section.

Good Mosque Governance: An Islamic Approach. Phenomenology of Islam as the method chosen by the researcher has the characteristics of data collected based on the unity of historical consciousness (revelation), eiditic, and praxis. Data search is not limited to what is experienced by informants, but also exploration of Al Quran and hadith as a form of historical awareness which is believed to be a basic value in an Islamic organization, especially a mosque. Other characteristics are shown in terms of intersubjectivity, there are similarities in perception, feelings, thoughts, and expectations between informants who have experience of involvement and have knowledge about the object of research.

This chapter discusses textural descriptions as an initial outline of findings aimed at explaining the meaning of governance in mosques. This research was built using Islamic methodology which views that there is no separation between value and truth and between values and knowledge. However, the concept of organizational governance will never be separated from organizational culture. Likewise with the mosque attached to Islamic culture. Therefore, Islamic values attached to mosque culture will be a way to find the concept of mosque governance.

Understanding Good Corporate Governance in the Eyes of the Occupants of AFMS. Before knowing the meaning of good mosque governance implemented in AFMS, we need to know the meaning of good corporate governance that is understood by some of the residents of AFMS. Following is the narrative of Mr. Machfud Arif Effendi as Chairman of the AFMS Board:

"Something that applied in the company, should be implemented in the Al Falah Mosque. Therefore, at the beginning of my term in this mosque, I formed an integrity pact to bind the Chairperson of the Foundation in obeying mosque traditions such as Al Quran and Sunnah as well as regulations made by government such as the 1945 Constitution, Law, Perpu, foundation budgets and others. However, if the rules made by government do not match with Qur'an, we must choose to obey the Qur'an. With the increasing number of corruption in the body and organization, we cannot commit corruption because it is the key to Good Corporate Governance. In order to avoid these crimes, we must not break the rules and enrich our wealth for personal gain".

From the statement of the Chairman, it is known that Good Corporate Governance is something good, can be applied and does not deviate from the teachings in the Qur'an. This is reinforced by the words of Mr. Tjiptohadi Sawarjuwono as the AFMS Supervisor:

"Good Corporate Governance is a concept of corporate governance that makes managing the company better in the future. Governance is actually an Islamic teaching, we know this knowledge first. For example, the concept of scales, scales in Islam is an example that in economic activities, we must be fair and not to be biased. The concept of scales is one example of the concept of GCG that is fairness and equality. The second example is related to the honest nature exemplified by the Prophet during this time".

In the conventional concept of good corporate governance, there are five principles, namely transparency, accountability, responsibility, independency, and fairness. It is true, if the concept of good corporate governance has existed and been embedded in Islam since time immemorial. This is stated in the verses of the Al-Quran below. Based on sharia principles which are affirmed in the excerpts of the translation of the al-Baqarah:282 below:

"...and witness with two male witnesses among you if you trade with each other..."

Based on the above paragraph it can be concluded that all transactions must be carried out transparently. Transparency contains elements of disclosure and provision of sufficient information and is easily accessible to interested parties. This is very important so that the business can run healthy.

The second aspect of GCG is accountability. Accountability is an important principle in the sharia business as reflected in the QS Al-Isra:84 as follows:

Say, "Each person acts according to their respective circumstances." So your Lord knows more who is more right in the way. (Al-Isra: 84).

Accountability contains elements of clarity of functions in the organization and ways to account for them. Sharia business actors must be able to account for their performance transparently and fairly. For this reason, sharia business must be managed correctly, measured and in accordance with the interests of sharia business people while still taking into account the stakeholders and society in general.

The third principle is the principle of responsibility. Sharia business actors must comply with the laws and regulations of sharia business, and carry out responsibilities towards the community and the environment. This reflect in An-Nisa: 59.

"... if you disagree about something, then return it to Allah (the Qur'an) and the Messenger (sunnah), if you truly believe in Allah and the day after that. That is more important (for you) and better as a result".

With this responsibility, business entities can stand in the long term and get recognition as good business people. Business actors who are responsible to stakeholders and the development of the community environment.

The fourth principle is independence. Islamic business must be managed independently so that the existing parties cannot dominate each other and cannot be intervened by any party. Independence is related to consistency to stick the truth even though it must face various risks. This is shown in Fushshilat: 30, Allah SWT manages:

"... Do not be afraid and do not feel sad; and delight them with the dawn that Allah has promised you".

Therefore, every business actor must be independent and avoid domination from various parties and not be influenced by certain interests. With no influence or interference from other parties, the business is expected to run healthier.

Fairness contains elements of equal treatment and opportunity. In accordance with the word of Allah SWT in Al Maidah: 8,

"... let you be those who always uphold (the truth) because of Allah, be a witness with justice. And do not your hatred for any people, encourage you to act unjustly. Apply is fair, because fair is closer to piety".

Fairness is one of the fairest manifestations in the business world. Basically all business decisions will get balanced results with those carried out by all business entities both in the world and hereafter.

Based on the explanation above, it can be seen that basically the concept of good corporate governance is a concept that has existed in Islamic teachings since time immemorial. In the teachings of Islam, this concept is written in the verses of the Al Quran.

Implementation of Good Governance in Al Falah Mosque Surabaya. From the explanation of the meaning of good corporate governance according to AFMS officials, they strongly agree that the implementation of GCG will make the institution better. According to Mr. Tjiptohadi Sawarjuwono as Supervisor of Al Falah Mosque Surabaya:

"AFMS is continuing to improve in terms of mosque management. Especially at this time there is an overhaul of the Chairperson and Chairperson of the Trustees. The hope is that with the reshuffle of the new Chairperson and Chairperson of the Board, the mosque accounting must be more transparent. The old Chairperson and Trustees seemed to disagree if the accounting in the mosque was addressed, because according to them, the mosque was a clear social institution and there could be no one to commit fraud in it because everything was Lillahi Ta'ala. With the reshuffle of the new Chairperson and Trustees, I hope good governance can be implemented in AFMS. Previously, if I invited to improve accounting or financial management, always argue that this institution is a social institution (mosque), not a company. At first I let it go, but I continued to urge slowly on good governance in this mosque. In my opinion, the mosque is a role model in everything, including transparency. Alhamdulillah, with current figures, who have a similar vision, good governance, God willing, will soon be accomplished".

Based on the explanation above, it can be concluded that the management of the AFMS will be directed towards fulfilling good governance according to the standards applied in the company. Mrs. Nur Syamsi as the audit committee added:

"All based on policy. Starting from organ policy or other policies that are felt deeply here. In addition, the staff here are still not familiar with good governance. So, they walked as usual that had been taught long ago. In addition, there are also a lot of concurrent positions, so one staff member also holds two positions, such as internal control system. Though it is less efficient, because their focus will be divided. But all of this was done to keep it going as it is now, so even though governance is still not going well, the AFMS can still stand up to now. If we look at good governance, we will see in terms of the improvement first. Here the coach still does not understand about good governance. In addition, the existence of a public accountant is also still less intensive in preparing reports and still lacks depth. All that has been reported by a public accountant is not implemented or followed up. For GCG itself, there are many types, so we only apply a few. For good GCG, everything begins with the coach, for the builder itself is still low. Then there are supervisors, here the supervisor is still less active. There is already a supervisory annual report, follow-up and an annual meeting. After that, the board is further enhanced. Since 2018, administrators have begun to be upgraded because of changes in management. But in the previous year it was still sober. For example in the field of administration, here there is still no inventory master book. There should be a report on the asset. But there is still nothing here and it is still incomplete because it is inadequate. Accounting reports already exist, but are still not detailed".

From Mrs. Nur Syamsi's explanation, it can be concluded that the implementation of mosque governance has not been fully implemented according to the prevailing concept. The mosque is still in the process of being improved in a better direction. More structured improvements continue to be carried out by the leaders and residents of the mosque. This was reinforced by the statement of the Chairman of the AFMS Board:

"We hope that AFMS can become the Surabaya Icon, so that we seek management in the administrative field to be transparent, then for the financial sector the opinions in the financial statements must be Unqualified so that people believe in AFMS, and to use the human resources field in AFMS by developing skills that owned by existing AFMS human resources with a focus on the performance of each individual, personality and leadership where performance can be seen from the speed and accuracy of the work so as to make the results of quality work and useful for the people, then for the personality of each person there must be discipline, exemplary, creativity and the most important thing in mosques is usually inherent honesty. So that the human resources at AFMS highly prioritizes the honesty of each person".

Based on the explanation of the Chairperson of the Al Falah Mosque Management, it can be concluded that governance is still not perfect, but there is one advantage that Al Falah Mosque has. This advantage is the honesty of Al Falah human resources. The life purpose of Al Falah mosque staff is no longer to make as much money as possible. But rather towards seeking the pleasure of Allah SWT. The Chairperson of the Al Falah Mosque Management added:

"In managing the assets of the Al Falah Mosque we tidy up assets and hope that everything is legal, it cannot be something that is not clear, and really owns the land that is our property, because many cases in other areas where the mosque does not have a land certificate, the certificate is problematic whether it is an heir who brings it back or turns out to build a mosque on the ground which turns out to be a fake land certificate".

"Inside the Al Falah Mosque itself has three role functions namely education, preaching and social. In the field of education we already have formal and informal education bodies where formal education is LPF and non formal, namely courses. The vision and mission of education in Al Falah are noble and high achievers and useful. So that it is not only serious in studying, but also bearing good morality. Then the preaching done by Al Falah Mosque is not aimed at one group which means we really embrace all groups and cool down as already in the Qur'an "Invite them as wisely as possible". If indeed from there it is not satisfied, then we provide discussion with the best deliberation. Then for the social, the fund collection that we

get is not only used for AFMS development, but also for social purposes such as health for social, infaq and sodaqoh for the surrounding community, and if there is a victim it will be helped by donations from the fund”.

Although the application of good governance is not perfect, according to Icha, accounting staff at Al Falah Mosque, revealed the following:

“AFMS has implemented good governance but is not yet perfect. Because as we know that the concept of good governance actually comes from the religion of Islam. For example, we must be transparent. Suppose we have money infaq we must announce. We have done this for a long time. But for more perfect, we still need to improve GCG. It takes a long time to implement it. now we are still in the process of improvement. Until now the management of Falah still runs 50% towards good good governance”.

AFMS is directed to continue to improve good governance so that it can become a mosque that continues to be trusted and has many worshipers. Although governance is not maximized, the mosque has many values that can be appointed and modeled by other entities. The following is one of the events told by Mr. Tjiptohadi Sawarjuwono:

"An example of a real case that was faced by AFMS was when AFMS bought land in the Darmo area for 15 M, the transfer of assets tax on the land was 750 million. There are people who bid the land for 25M. But we still do not give the land because we still need the land to operate. Mosques are not business institutions that only think of profit or loss. In addition, the high tax transfer of assets that must be paid by the mosque is not a reason not to pay taxes. Taxes must still be paid because of our belief that the mosque is an example for other institutions, so taxes must be paid regardless of the amount”.

From the above case, it can be seen that the mosque applies the principle of honesty in carrying out its activities. It should be possible for mosques not to pay taxes on these assets, but the mosque still insists on paying taxes. This is an unwritten value that can be copied by another entity. The honesty of the mosque in holding the congregation's mandate, honesty of the mosque in reporting taxes is something that must be imitated.

GCG Implementation Obstacles in Al Falah Mosque Surabaya. Seeing the benefits of implementing GCG is considered very large, AFMS concluded that it has not been able to implement GCG perfectly. This is due to several things. According to Mr. Tjiptohadi Sawarjuwono as Supervisor of Al Falah Mosque in Surabaya, the difficulties faced by Al Falah Mosque are as follows

"Managing mosques is not an easy thing. The first difficulty is related to the quality of human resources. When we talk about the capacity or quality of existing human resources, human resources competencies are still lacking, but in terms of loyalty, the people involved in our mosque are very loyal and trustworthy. With the lack of competency of existing human resources, it does not mean that we have to fire all human resources with less competence. Every human resource must have advantages on the other hand, now it is our job to put these human resources into a division that is more suitable to their competence. Therefore we cannot think pure loyalty, pure competence. We must play both.

The second difficulty is related to how to make the mosque crowded by worshipers. Mosques are the center of civilization. One of our challenges today is how to make young people now prefer to go to mosques rather than hang out at coffee shops. Slowly, we have installed wifi for free so that young people feel at home in the mosque, and the hope is that when the call to prayer is prayed, all activities stop and immediately pray together in the mosque”.

Mrs. Nur Syamsi as the audit committee of the Al Falah Mosque added the following:

"For the difficulties that we get are in their human resources, it was explained earlier, the low human resources we have. Just a small example when annual financial reporting, we still use manuals. In fact, in terms of their own education they have been able to report using IT, so they can immediately report it. A day can be done, without having to bother looking for previous data and copying it. In this foundation, IT is still lacking. In addition, we still do not have a decree. Just recently, I have begun to design the decree. For now, a better repair process has begun. Even though MAF still has not implemented GCG, but we want to go

there. We will improve from the human resources. With the replacement of our staff, we have done recruitment. Like takmir mosque, just yesterday recruiting 3 takmirs”.

Icha as the finance of Al Falah Mosque adds the following:

“Actually, the leaders are well aware of the importance of good governance. As we know that something will be achieved if everything goes continuously from the bottom to the top. We must give more understanding to the bottom that we have to change, because we have to think ahead, do not stick with the old ways. So actually the obstacle is from the bottom to equate perception. Our human resources if asked honestly, are definitely honest. It's just that to equalize perception and change mindset, it takes time and uses lighter language”.

From the explanation of one of the Supervisors of Al Falah Mosque, it can be seen that the weakness of the mosque, namely the lack of human resources competence can be covered by the excellent loyalty of each of its inhabitants. This is what researchers say is an important point in managing an entity. Loyalty and honesty are aspects that are not necessarily owned by workers who work in other private companies. The high level of loyalty without sufficient competence can have an impact on the lack of trust from stakeholders to the related entity.

Al Falah Mosque: Good Mosque Governance. The management of the Al Falah Mosque in Surabaya has not fully adopted the existing GCG concept. But apparently the mosque has proven its existence to date and continues to grow into a large mosque in the city of Surabaya. What values are actually planted by residents of the mosque? Based on an interview with Surabaya's Al Falah Mosque Supervisor, Tjiptohadi Sawarjuwono, the following are known:

"This is because we have loyal, honest human resources in managing everything. However, to be honest, we must continue to put forward other aspects besides honesty so that we can become a modern mosque. Because competence is indeed a very important thing. Because there had been a case the treasurer had not recorded all the income that had come in. Revenue is recorded as debt, so because of his ignorance, the treasurer finally changes the money that he should not need to replace. This is self-defeating. In addition, because our desire to continue to grow in a better direction. The management of our mosque still has not implemented GCG perfectly. We are still in the process of applying it slowly. We are currently using business consultancy services to create organizational structures, restructure human resources, and improve financial and information technology. Because even though the mosque is not a company, it must still be managed optimally. We also have to follow IT developments. Even though we are mosques whose direction is to Islam, we still have to keep up with technological developments. By creating a website for AFMS etc”.

Mr. Machfud added several things as follows:

"All that is on the Will of Allah, but there is a causality relationship where there is cause and effect and maybe it is because the prayers of the previous founders were sincere, then the successor of the founder is a trustworthy person, let alone the geographical location of Al Falah is very strategic where it is a crossing people pass by so that the congregation is never lonely. And not only because of the passing, but also the public interest in the lecturers in the Al Falah Mosque, as we bring the imam from Makkah, it attracts the interest of the people, because many mosques do not exist like that. If the others are good, the mosque carpet is dirty, the pilgrims do not pray in the mosque, so the cleanliness of the mosque's environment is also a factor”.

Mrs. Nur Syamsi added the following:

"The secret of MAF is still standing today because of the trust of the people towards us. So, even though we don't have good GCG, but here is the community that supports us. Until now, the assets that we have are around 45 billion. All of that comes from grant funds, infaq etc”.

From the discussion, it was seen that there was a factor of honesty, holding the mandate, loyalty and sincerity which was the value invested by all the residents of the mosque. These values are the basis for standing up, the basis for carrying out daily activities so that the management of the mosque works well. Although it cannot be denied, officials

believe that with better competence and management will bring the mosque in a far better direction.

All Forms of Activity Reflect the Value of Worship. All activities in AFMS want to work while worshiping Allah SWT. The attitude of life sincerity is also seen in the life in the mosque. They believe that all activities must remain in an effort to get blessings from Allah SWT. This attitude was shown by the mosque residents who were always enthusiastic in working, learning, and worshiping. This attitude was seen when I interviewed several informants. They sincerely answered all my questions.

CONCLUSION

The typical mosque governance brought by AFMS has received a positive response from the community and the government. The system implemented supports the creation of a center for education: school education, family education and community education. In AFMS these three lives combine into an inseparable unity. So it can be concluded that there is an excess of the system implemented in AFMS, namely the ability to coordinate efficiently because all its functions are in the mosque. Second, the ability to coordinate mosque residents on a straight road. And the last is the extraordinary role of the mosque being the center of activity that will bring all their activities to life.

The Good Mosque Governance concept carried in this study is different but has a role in supporting the sustainability of the organization because of the importance of the commitment and high enthusiasm of all mosque residents to implement it. The mosque turned out to have Islamic values embedded in the hearts of each of its inhabitants. That value is honesty, sincerity, and loyalty. Value that is not necessarily owned by workers in large companies.

This concept is based on certain empirical data, this research has limitations including: (1) the time of interview with informants cannot be done for a long time due to the busyness of the informant; (2) to obtain valid data the interview must be repeated.

The results of this study will have implications for several parties, among others: (1) for academics, the results of this study can add to the discourse or treasure of science to apply Islamic values in the application of good governance. (2) for practitioners, the values built by AFMS are full of moral and spiritual values of Islam that have been acknowledged. This application can be a good suggestion in Islamic organizations because it has a good control system and a spirit of sincere worship.

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