

## ABSTRAK

Organisasi masjid sebagai organisasi nirlaba atau *nonprofit* harus memiliki tata kelola agar aktivitas yang dilakukan organisasi nirlaba dikembalikan untuk pembiayaan dan kepentingan organisasi. Penelitian ini bertujuan untuk mengetahui variabel-variabel yang mempengaruhi praktek manajemen keuangan dan kinerja masjid. Teknik pengambilan sampel dalam penelitian ini menggunakan teknik *Proportional Random Sampling* dengan cara undian. Proporsional digunakan untuk menentukan jumlah sampel pada masing-masing sub populasi (kabupaten/kota). Diperoleh responden sebesar 193 responden jamaah dan 228 responden takmir masjid Di Daerah Istimewa Yogyakarta.

Berdasarkan hasil analisis pada jawaban responden jamaah ditemukan hasil bahwa tata kelola masjid berpengaruh positif signifikan terhadap praktek manajemen keuangan dan kinerja masjid; kompetensi sumber daya manusia dan pemanfaatan Teknologi Informasi tidak berpengaruh signifikan terhadap praktek manajemen keuangan masjid; kompetensi sumber daya manusia dan pemanfaatan Teknologi Informasi dan praktek manajemen keuangan berpengaruh positif terhadap kinerja masjid berpengaruh positif signifikan terhadap kinerja masjid.

Berdasarkan hasil analisis pada jawaban responden takmir masjid di Daerah Istimewa Yogyakarta ditemukan hasil antara lain tata kelola masjid, kompetensi sumber daya manusia tidak berpengaruh terhadap praktek manajemen keuangan masjid; pemanfaatan Teknologi Informasi berpengaruh positif terhadap praktek manajemen keuangan masjid; tata kelola masjid, kompetensi sumber daya manusia dan pemanfaatan Teknologi Informasi tidak berpengaruh terhadap kinerja masjid; praktek manajemen keuangan berpengaruh positif terhadap kinerja masjid. Manajemen masjid perlu mengevaluasi efisiensi dan efektifitas organisasi secara rutin dan berkala serta manajemen diperiksa sepenuhnya agar menambah jumlah jamaah ke masjid. Perlu ada pengukuran kinerja masjid, sehingga akan membantu dalam memberikan pemahaman tentang berbagai faktor yang mempengaruhi kinerja masjid

**Kata Kunci:** Tata Kelola Masjid, Kompetensi SDM, Pemanfaatan TI, Praktek Manajemen Keuangan dan Kinerja

## ABSTRACT

*Mosque organizations as non-profit or non-profit organizations must have governance so that activities carried out by non-profit organizations are returned to finance and the interests of the organization. This study aims to determine the variables that influence financial management practices and mosque performance. The sampling technique in this study used the Proportional Random Sampling technique by means of a lottery. Proportional is used to determine the number of samples in each subpopulation (district/city). The respondents obtained were 193 congregation respondents and 228 mosque administrator respondents in the Special Region of Yogyakarta.*

*Based on the results of the analysis of the answers of the congregation respondents, it was found that mosque governance had a significant positive effect on financial management practices and mosque performance; human resource competence and utilization of Information Technology did not have a significant effect on mosque financial management practices; Human resource competence and utilization of Information Technology and financial management practices had a positive effect on mosque performance had a significant positive effect on mosque performance.*

*Based on the results of the analysis of the answers of mosque administrator respondents in the Special Region of Yogyakarta, the results found included mosque governance, human resource competence did not affect mosque financial management practices; utilization of Information Technology had a positive effect on mosque financial management practices; mosque governance, human resource competency and utilization of Information Technology do not affect mosque performance; Financial management practices have a positive effect on mosque performance. Mosque management needs organizational efficiency and effectiveness routinely and periodically and management is fully reviewed in order to increase the number of worshipers to the mosque. There is a need for mosque performance measurement, so that it will help in providing an understanding of the various factors that affect mosque performance.*

**Keywords:** *Good Mosque Governance, HR Competence, IT Utilization, Financial Management Practices and Performance*