

The Perception of the Muslim Community Towards the Management of Qurban Ritual by Mosques in Malaysia

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Abstract: The study aims to assess the perception of the Muslim community towards the general management of Qurban by mosques in Malaysia and to determine whether the Qurban ritual complies with the Shariah principles. Questionnaires were distributed to around 466 Muslims in the Central and Southern regions of Malaysia. Findings revealed that the Muslim community perceived that the Qurban ritual was managed efficiently by the mosques and that the Qurban process complied with the Shariah requirements. Nevertheless, the satisfaction rate of the Muslim community was slightly lower on certain aspects of the management and compliance with the Shariah requirements. The study proposes that the mosques should take the initiative to enhance the internal control system in managing the Qurban by disseminating Qurban distribution reports to the public as well as combatting the risk of misappropriation of Qurban meat.

Keywords: *Muslim community, Qurban, internal control system, Mosque, Shariah principle, Malaysia*

1. Introduction

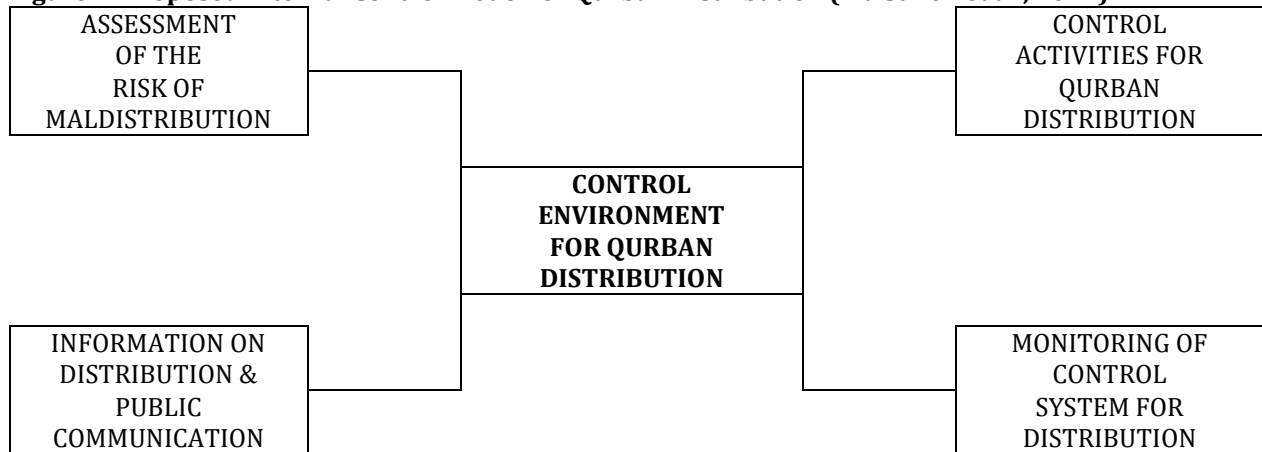
Qurban or sacrifice is a special Islamic ritual that is performed by slaughtering livestock during specific dates in the Islamic calendar and then distributing the meat to specific categories of beneficiaries. In Malaysia, it is a common practice that the entire Qurban ritual is managed voluntarily by mosques on behalf of the Qurban participants.

The implications of the management of Qurban by mosques are significant, as they have the potential to shape the perception of the Muslim community towards this important ritual. Existing literature has explored various aspects of mosque management and community engagement in Malaysia, which can provide insights into the role of mosques in managing the Qurban ritual (Asif et al., 2019; Omar, Omar, et al., 2019; Sahad et al., 2022). The management of Qurban by the mosques involves the collection of funds from the participants, purchasing and slaughtering the livestock, packaging the Qurban meat, and distributing the Qurban meat to the beneficiaries based on the prescription of the Shariah. The risks associated with the management of Qurban include ineffective management of Qurban and non-compliance to the Shariah requirements. For instance, the mosque might not prepare a Qurban distribution report, there might be a lack of information on the Qurban disseminated to the community members, and the Qurban meat might not be distributed to the poor and needy groups at the appropriate percentage.

Prior studies on mosque management (Bara & Pradesyah, 2021; Sanusi et al., 2015) Have highlighted the importance of effective financial management and internal control systems within mosques to ensure accountability and transparency. This suggests that the overall financial management and governance practices of the mosques may influence the community's perception of the management of Qurban by mosques. However, there is limited research specifically examining the perception of the Muslim community towards the management of Qurban by mosques. Thus, the study aims to fill the gap in the literature by exploring this important aspect of mosque-community relations.

The following Internal Control Model for Qurban Distribution, which was developed based on the five (5) components of internal control issued by the 'Committee of Sponsoring Organizations of the Treadway Commission'(COSO) (2013) is relevant in the context of understanding the perception of the Muslim community towards the management of Qurban by mosques:

Figure 1: Proposed Internal Control Model for Qurban Distribution (Md Salleh et al., 2021)



This study explores the perception of the Muslim community in Malaysia towards the management of the Qurban ritual by mosques. Perception of the community refers to how the Muslim community in Malaysia views, understands and evaluates the role of mosques in overseeing and facilitating the Qurban ritual. A questionnaire-based research was used in collecting data from a sample of the Muslim population in Malaysia on their perception of the mosques' management of the Qurban ritual. Two aspects of the Muslim perception towards the mosques were evaluated specifically in the study: the perception towards the general management of Qurban and the perception towards compliance with the Shariah requirements.

The perception of the Muslim community would reflect their satisfaction with the management of the Qurban ritual by mosques. Thus, the study is important in identifying potential weaknesses and areas for improvement in the mosques' management of the Qurban ritual, which can enhance the community's satisfaction with the services provided and further strengthen the role of mosques as central hubs for community engagement. Besides, the findings could be used by the relevant authorities to develop better policies and guidelines for mosques to manage the Qurban ritual more effectively in the future.

2. Literature Review

The study on mosques and their effectiveness has been a growing area of research, as mosques play a vital role in the Muslim community's spiritual, social, and economic development. In Malaysia, researchers emphasize the need to reinstate the principles and functions of mosque institutions to restore community development and mobility (Asif et al., 2019; Omar, Muda, et al., 2019). The performance of mosques in the country can be measured by the size of their regular congregations and the number of religious classes they offer (Sahad et al., 2022). On the other hand, the roles and functions of mosque institutions in Malaysia should not be limited to solely religious activities, as these institutions possess the potential to serve as community hubs that can actively contribute to the overall betterment and development of the Muslim population (Omar, Muda, et al., 2019). For instance, during the COVID-19 Movement Control Order in Malaysia, mosques provided various forms of financial support and assistance not only to the poor and needy groups but also to the community members who were facing hardship due to the MCO (Salleh et al., 2021). Effective mosque management is crucial for several reasons such as in ensuring transparency and accountability, handling financial resources, maximizing the impact of their resources by implementing efficient and impactful programs for community development, and responding effectively to crises, as demonstrated by their role in providing financial assistance during the COVID-19 pandemic (Bara & Pradesyah, 2021).

Empirical studies on the effectiveness of the mosque in undertaking various activities remain limited in their scope and depth (Islamiyah, 2019; Said et al., 2013). Similarly, there is a lack of specific literature on the evaluation of efficiency in the management of Qurban by mosques. Nonetheless, studies on other aspects of management from the Islamic perspective could also be used as a basis for reference in the current study. For instance, Hosen et al. (2021) highlighted that while shariah compliance is a critical factor in Islamic Banking

services, the overall customers are satisfied with the services. However, there are some areas where customer satisfaction is lower, such as access to services, pricing, service interruptions, technological sophistication, and product variety (Hosen et al., 2021). Given the significance of the Qurban ritual in the lives of Muslims, understanding the community's perception of how mosques manage this event could provide valuable insights into the overall effectiveness of the mosque institutions in Malaysia (Asif et al., 2019; Omar, Muda, et al., 2019). The Qurban ritual, a significant tradition in Islam, involves the slaughter of livestock and the subsequent distribution of the meat to the underprivileged members of the community (Thaha et al., 2021). Mosques in Malaysia play a crucial role in the organization and management of this ritual, and their performance in this regard has a significant impact on the perception of the Muslim community (Sahad et al., 2022). Research conducted on mosques in Java, Indonesia has shed light on the importance of internal control practices within these institutions, particularly emphasizing the management of donations and financial resources as critical components in maintaining accountability and transparency (Islamiyah et al., 2020).

In the management of Qurban by mosques, there are risks that the Qurban distribution may not be made to the poor and needy at the appropriate percentage, Qurban distribution may not be made fairly to the community members, excessive distribution to the committee members, and distribution made without the authorization of the Qurban managers. To mitigate the risks of mishandling Qurban distribution, there is a need for Qurban managers to adopt a methodical approach by implementing a formal system for Qurban distribution. (Md Salleh et al., 2020). If the Qurban management does not adhere to the shariah requirements such as if the distribution does not reach the poor and needy in the correct amounts or percentages, there is a concern that the Qurban ritual performed might not fulfill the religious obligations. Improper Qurban distribution might lead to the non-acceptance of the Qurban as a valid form of worship (Md Salleh et al., 2021). In another study, it was noted that the Muslim community in the central and southern regions of Malaysia has not acquired a firm grasp of understanding of the overall fundamental laws relating to Qurban and its distribution. The misunderstanding pertains to key aspects such as who is eligible to receive the Qurban meat and the appropriate ways to distribute it (Md Salleh et al., 2023).

The study on the Qurban distribution model in Malaysia by Mahat et al. (2023) aims to improve the management of Qurban, particularly the Sharia-compliant distribution of meat. The study highlights that current regulations primarily focus on hygiene, health practices, and disease prevention, often neglecting the crucial aspects of meat distribution and accountability within Qurban committees. The researchers developed a comprehensive Qurban Meat Distribution Scorecard for Qurban Managers to address this gap. This scorecard is based on the widely recognized COSO model's internal control principles (Mahat et al., 2023). The need for an appropriate Qurban management system was also highlighted by Viandari & Aini (2020) who analyzed the development of a Qurban Management Information System for a non-government institution in East Jakarta. Their study suggested that there is a need for modernized Qurban management due to the increasing number of Qurban participants and proposed a system to streamline the Qurban process, reduce manual work, and provide real-time information to stakeholders. By providing a clear and auditable record of Qurban transactions, trust and confidence in the Qurban program could be enhanced (Viandari & Aini, 2020).

As one of the established Muslim countries, Malaysia has been continuously working on reforming the administration and management of Islamic practices, such as the Qurban ritual (Azmi et al., 2018). The way how mosques manage the Qurban ritual may be a key factor in determining the community's perception of their overall performance. The effectiveness of mosque operations in Malaysia has also been a subject of study, with researchers emphasizing the need to reinstate the principles and functions of mosque institutions in restoring community development and mobility (Asif et al., 2019; Sahad et al., 2022). The study of Qurban management by mosques is important because mosques are deeply embedded within the Muslim community, serving as the central hub for celebrating important Islamic festivals and the focal point for daily religious observances and community activities (Omar, Muda, et al., 2019). With the lack of adequate study on Qurban management, the community's perception of the mosque's role in this ritual remains largely unexplored and represents a significant gap in the existing literature.

3. Methodology

Population and Sampling

The population of the study is Muslim residents in the South Region (Negeri Sembilan, Melaka, Johor) and Central Region (Selangor, Putrajaya, and Kuala Lumpur) of Malaysia aged 18 years and above were selected as the targeted respondents for this research. Both of these regions were preferred because both regions have similar approaches employing the Qurban. Around 466 samples were incorporated in this study as the number of populations in both regions was 9,111,428 people in the year 2021 (Department of Statistics Malaysia, 2020). Respondents will then be selected through a convenience sampling technique. Convenience sampling is used because of a simple, fast, and effective technique. (Stratton, 2021).

Research Instrument

The survey was conducted using a questionnaire to collect the data and information needed since it is more practical and effective due to the large population size. The constructed instrument will then be given to an expert for content validity, and the items from the instrument will be refined to obtain robust results. To measure the level of satisfaction and perceptions towards Qurban ritual in the South Region and Central Region Malaysia, the Likert scale was used and analyzed using Statistical Package for the Social Sciences (SPSS) Version 26. Descriptive analysis (Demographic profile, frequency, and percentage analysis towards general management of Qurban as well as percentage towards compliance with Shariah principles).

4. Findings and Discussion

Demographic Profiles

The following table shows the demographic data of the participants: A total of 466 respondents were involved in this study.

Table 1: Demographic Profile of Respondents

Gender	Frequency	Percentage (%)
Male	183	39.3
Female	283	60.7
Age		
18 - 30 years old	221	47.4
31 - 40 years old	71	15.2
41 - 50 years old	62	13.3
51 - 60 years old	86	18.5
61 years old and above	26	5.6
Occupation		
Students	204	43.8
Public Employee	113	24.2
Private Employee	54	11.6
Self-employed	38	8.2
Retired	45	9.7
Housewives	11	2.4
Not Working	1	0.2
Total	466	100

Regarding the information in Table 1, we can see that 283 respondents (60.7%) of the respondents were female whereas 183 respondents (39.3%) were male. There are five different age categories and respondents aged between 18 to 30 years old constitute the largest respondents i.e., 221 respondents (47.4%). In terms of occupation, most of the respondents are students which consists of 204 respondents (43.8%), followed by

public employees (113 respondents; 24.2%) and private employees (54 respondents; 11.6%). Meanwhile, only one respondent (0.2%) is not working or unemployed.

Table 2: Involvements of the Respondents

Committee Members	Frequency	Percentage (%)
Yes	61	13.1
No	405	86.9
Total	466	100.0
Involvement in Qurban Organized by Mosque	Frequency	Percentage (%)
Yes	278	59.7
No-	188	40.3
Total	466	100.0

Table 2 above reveals the involvement of the respondents as committee members of the mosque and involvement in the Qurban ritual organized by the mosque. Only 13.1% of the respondents are mosque committee members whereas 278 of the respondents (59.7%) had previously been involved in Qurban rituals organized by the mosque.

Table 3: Satisfaction Towards General Management of Qurban

Items(s)	Percentage (%)			
	Strongly Disagree (1)	Disagree (2)	Agree (3)	Strongly Agree (4)
The Qurban ritual was managed effectively by the mosque.	0.6	2.4	24.5	72.5
The funds for the Qurban ritual were managed appropriately by the mosque.	0.9	1.7	26.4	71.0
The Qurban distribution to the beneficiaries was monitored closely by the mosque.	0.9	3.6	25.1	70.4
Detailed Qurban distribution records were maintained by the mosque.	1.7	11.4	32.4	54.5
The Qurban distribution report prepared by the mosque contained detailed information on the Qurban meat distributed to the different categories of beneficiaries.	2.4	12.9	31.8	53.0

Table 3 analyzes the level of satisfaction of the Muslim community i.e., whether the Muslim community is satisfied or not with the general management of Qurban by mosques in Malaysia. Based on the data presented in Table 3, a majority of the respondents (72.5% strongly agree and 24.5% agree) concluded that the Qurban rituals were managed effectively by the mosques in Malaysia. Similarly, a majority of the respondents expressed their overall satisfaction (71% strongly agree and 26.4% agree) concerning the proper management of funds collected for the Qurban rituals. Furthermore, the respondents rated the mosques positively on the monitoring of the Qurban distribution to the beneficiaries (70.4% strongly agree and 25.1% agree). The high level of satisfaction and positive perceptions by the respondents indicate that the mosque institutions in Malaysia have played a significant role in facilitating and overseeing the Qurban rituals within the community.

On the other hand, a lower satisfaction level was noted concerning the proper maintenance of the detailed Qurban distribution record by the mosque whereby only 54.5% and 32.4% of the respondents strongly agreed and agreed respectively with the statement. It is also pertinent to note that a higher dissatisfaction level i.e., 1.7 disagree and 11.4% strongly disagree was noted concerning the maintenance of the detailed Qurban distribution record by the mosque, compared to the first three items being examined. This finding suggests

that the mosque management needs to strengthen its record-keeping practices to ensure transparency and accountability in the Qurban distribution process.

A lower satisfaction level was also noted in the dissemination of the Qurban distribution report containing detailed information on the Qurban distribution to the different categories of beneficiaries. 2.4% of the respondents strongly disagreed whereas 12.9% disagreed with the statement that the Qurban distribution report prepared by the mosque contained detailed information of the Qurban meat distributed to the different categories of beneficiaries.

The above findings suggest that while mosque institutions have demonstrated effective management of Qurban rituals, there may still be opportunities to improve transparency and accountability in communicating or disseminating the relevant information about the distribution of Qurban meat to the community. The findings are consistent with literature that highlights the need to strengthen the financial management and accountability practices of mosque institutions. (Nining Islamiyah, 2019; Sanusi et al., 2015)

Table 4: Perception Towards Compliance with the Shariah Requirements

Items(s)	Percentage (%)			
	Strongly Disagree (1)	Disagree (2)	Agree (3)	Strongly Agree (4)
The procedure of slaughtering sacrificial animals complied with the requirements of Shariah.	0	0	17.4	82.6
The distribution of Qurban to the beneficiaries is done by the requirements of Shariah.	0.2	2.8	21.9	75.1
The distribution of Qurban to the poor and needy groups was made at the appropriate rate.	0.4	3.9	27.7	68.0
Irregularities are rare in the management of Qurban by the mosque.	1.7	10.9	30.9	56.4
No part of the Qurban animal is taken by the mosque committee members as a personal reward for managing the Qurban ritual.	4.3	17.0	33.3	45.5

Table 4 evaluates the perceived compliance to the Shariah requirements by mosque in Malaysia in the handling of Qurban ritual i.e., whether the Qurban ritual follows the Shariah requirements or not. Results from Table 4 show that 100% of the respondents perceived that the procedure of slaughtering sacrificial animals complies with the requirements of Shariah, which is a critical requirement in the Islamic practice of Qurban. Most of the respondents (75.1% strongly agree and 21.9% agree) also believed that the distribution of Qurban complied with the Shariah requirements, thus suggesting that mosques in Malaysia have played their roles effectively in managing the distribution of Qurban meat to the beneficiaries. The result is consistent with the respondents' overall perception (68% strongly agree and 27.7% agree) that the distribution of Qurban to the poor and needy group has been given at the appropriate rate.

Concerning the issue of irregularities in the management of Qurban, the results indicate that a majority of the respondents (56.4% strongly agree and 30.9% agree) perceived that the possibility for irregularities to happen is quite rare. Similarly, most of the respondents (45.5% strongly agree and 33.3% agree) believed that no part of the Qurban animal is taken by the mosque committee members as a personal reward for managing the Qurban ritual. It is pertinent to note that taking any part of the slaughtered Qurban animal as a personal reward is strictly prohibited in Islam (Jalil et al., 2018).

On the contrary, some of the respondents (1.7% strongly disagree and 10.9% disagree) perceived that irregularities might occur during the process of managing the Qurban. The result is also consistent with the respondents' perception towards the last question (4.3% disagree and 17% agree) that no part of the Qurban animal is taken by the mosque committee members as a personal reward for managing the Qurban ritual. Even though the percentage of disagreement is not very high, it is important to note from the findings that potential

irregularities involving the misappropriation of the Qurban meat by the committee members could not be eliminated or disregarded totally.

5. Conclusion and Recommendations

The study provides valuable insights into the public's perception of the effectiveness of mosque institutions in managing the Qurban rituals in Malaysia. The study found that the Muslim community generally perceived that the mosque institutions in Malaysia have played a positive role in the administration of Qurban. Two major findings were revealed. Firstly, the majority of the respondents were generally satisfied and had a positive perception towards the management of Qurban by mosques in Malaysia. The finding indicates that mosque institutions in Malaysia have played a good role in the administration of the Qurban rituals within the community, as reflected in the high levels of satisfaction and positive perceptions expressed by the respondents. Nevertheless, a slightly lower satisfaction level was noted concerning the maintenance of the details of the distribution record to the Qurban beneficiaries and the contents of the distribution reports disseminated by the mosque to the community members and the Qurban participants. Secondly, most respondents were generally satisfied with compliance with the Shariah requirements in the handling of Qurban by mosques in Malaysia. Thus, it may be inferred that the Muslim community perceived that the mosques, as Qurban Managers, had duly complied with the Islamic rules in the management of Qurban. However, a slightly lower satisfaction level was noticed regarding irregularities in the management of the Qurban and the possibility that the mosque committee member might take some of the Qurban meat as a personal reward.

The study suggests certain areas for improvement in the handling of Qurban by mosques. Firstly, it is suggested that the mosques in Malaysia review their management practice and ensure that the Qurban distribution report, containing detailed particulars of the Qurban distribution is duly prepared and made accessible to the public after the Qurban distribution process has taken place. Secondly, the mosque management should focus on strengthening their record-keeping practices and enhancing transparency in communicating information related to the distribution of Qurban meat to the community. Thirdly, the Qurban Managers should take the necessary steps to ensure that there are no irregularities in the management of Qurban and that no parts of the Qurban meat are taken as personal rewards by the committee members since such an act is forbidden in the Shariah principles. For future research, a more detailed study might need to be carried out on the specific internal control system to ensure effective management and shariah compliance distribution. Besides, additional research could be conducted to identify the factors that may lead to irregularities in the process and to develop strategies to mitigate such risks. Research may also be carried out on pertinent factors usually considered by Muslims in selecting a particular Qurban Manager. Alternatively, a similar study may be conducted covering different regions, not covered in the current study.

In conclusion, this study provides insights into the management of Qurban by mosque institutions in Malaysia. The findings indicate that while mosque institutions in Malaysia have generally demonstrated effective administration of Qurban rituals, there are opportunities to further enhance transparency and accountability in distributing Qurban meat to the community. Lastly, this study provides a foundation for future research on the Qurban management perspective in the context of mosque institutions.

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