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Strategic Analysis of the Jogokariyan Mosque-Owned Enterprise Using the Social Business Model Canvas

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Abstract: *Mosque-based enterprises can strengthen institutional financial independence while simultaneously supporting religious, social, and community-empowerment functions, yet their business logic is rarely mapped as an integrated social-enterprise system. This study analyzes the strategy and business model of the Badan Usaha Milik Masjid (BUMM) of Jogokariyan Mosque, Yogyakarta, using the Social Business Model Canvas (SBMC). A descriptive qualitative case-study design was applied from 18 April to 17 July 2026. Data were obtained through interviews, observation, and documentation, followed by verbatim transcription, data reduction, thematic analysis, and mapping into 14 SBMC elements; credibility was strengthened through source and technique triangulation and member checking. The findings show that BUMM Jogokariyan pursues mosque economic independence through three interrelated strategic patterns: optimization of waqf assets, business diversification, and partnerships/profit-sharing arrangements. Its current SBMC integrates clear governance, external stakeholder collaboration, human and waqf resources, congregational trust, needs-based business activities, digital and interpersonal channels, community-oriented services, and reinvestment of business income into mosque operations, business development, da'wah, and social programs. However, social impact measurement remains largely informal. The final SBMC mapping therefore emphasizes measurable impact indicators, stronger digital channels and online travel agencies, customer-satisfaction surveys, entrepreneurship training, broader partnerships, and dedicated resources for empowerment and impact evaluation. The study demonstrates how a mosque-based enterprise can combine economic sustainability with social value creation in one business-model architecture.*

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INTRODUCTION

Mosques in Indonesia increasingly perform functions that extend beyond worship, including social services, community organization, and economic empowerment. The thesis positions this development within a wider shift toward mosque-centered community welfare, supported by studies showing that mosques can facilitate socioeconomic activities and local empowerment [1,2,3]. The institutional scale is substantial: the Indonesian Ministry of Religious Affairs recorded approximately 299,000 mosques in 2024, indicating a large social infrastructure and congregational network that can potentially support community-based economic initiatives [4].

Jogokariyan Mosque provides a particularly relevant setting because its economic activities are embedded in a long-standing mosque ecosystem. Earlier studies of Jogokariyan have examined infaq administration, community economic empowerment, mosque-based MSME development, and the relationship between mosque management and welfare [5,6,7,8,9]. These studies establish the mosque as an active socioeconomic institution, but they do not fully explain how its business units, stakeholders, resources, income, social mission, and impact mechanisms operate as one integrated business model.

The need for such integration is important because mosque-owned business entities combine commercial and social purposes. The thesis defines Badan Usaha Milik Masjid (BUMM) as a mosque-based enterprise intended to develop community economic potential and support social and religious activities. This dual orientation is consistent with social entrepreneurship, where organizational sustainability and social value must be managed simultaneously [10,11]. Studies of social enterprises likewise show that sustainability depends on the alignment of business-model components, financial architecture, stakeholders, and social value creation rather than on revenue generation alone [12,13,14,15].

Business-model frameworks provide a structured way to examine these relationships. The Business Model Canvas was developed to explain how organizations create, deliver, and capture value, while later models broadened the approach toward sustainability and social missions [16,17]. Sparviero [18] proposed a socially oriented canvas that explicitly integrates governance, beneficiaries, mission value, social value, outputs, impact, costs, and income. Subsequent applications have shown the usefulness of SBMC-type approaches in social enterprises, community organizations, and educational or community-based ventures [19,20,21,22].

Nevertheless, the thesis identifies a research gap in the specific use of SBMC for a mosque-owned business entity. Practical evidence also suggests that mosque-linked businesses can face problems of unstructured strategy and limited market development when business models are not explicitly mapped; for example, Geraldina et al. [23] documented the use of the Business Model Canvas to improve a mosque-based frozen-food business. At the same time, research on sustainable mosques emphasizes that mosque sustainability cannot be reduced to finance alone because social, governance, and broader institutional dimensions are also important [24]. This creates a strong rationale for examining BUMM Jogokariyan as a social-business system rather than merely as a collection of income-generating units.

This study therefore analyzes the strategy currently used by BUMM Jogokariyan and maps its business model through 14 Social Business Model Canvas elements. Its contribution is contextual and analytical: it applies a social-business architecture to a mosque-based enterprise and shows how economic independence, religious institutional purpose, community trust, service delivery, and social benefit are connected within a single model. The study further identifies development priorities in the final SBMC mapping without introducing data beyond those reported in the thesis.

METHODS

Research approach and design

The study used a descriptive qualitative approach and a single-case-study design focused on BUMM Jogokariyan in Yogyakarta. The approach was selected to obtain an in-depth account of strategy and business-model practices in their real organizational context rather than to test hypotheses. This design is consistent with qualitative inquiry that prioritizes participants' perspectives, contextual interpretation, and detailed description of a bounded case [25,26].

Location, period, participants, and data sources

The research was conducted at BUMM Jogokariyan, Jalan Jogokaryan No. 36, Mantrijeron, Yogyakarta, Special Region of Yogyakarta, from 18 April to 17 July 2026. Participants were selected purposively on the basis of their involvement in BUMM management and unit operations and their willingness to provide relevant information. The thesis formally identifies mosque/BUMM administrators and business-unit actors, including the lodging and Jogokariyan bakery units, while the reported findings also contain coded visitor perspectives used to corroborate service and channel experiences. Recruitment was continued according to data needs until saturation; the thesis does not specify a fixed final numerical sample size, which is consistent with saturation-based qualitative sampling logic [27]. Data were collected through interviews, field observation, and documentation such as business profiles and activity records.

Data analysis

Interview recordings were transcribed verbatim. The data were then reduced by selecting information relevant to BUMM strategy and business-model elements, followed by thematic analysis to identify recurring patterns and categories. The thematic process involved familiarization with the data, grouping codes into themes, reviewing and refining themes, and drawing conclusions, consistent with the analytical procedures described by Braun and Clarke [28]. Data reduction and systematic organization followed the logic of qualitative data analysis described by Miles et al. [29]. The resulting themes were mapped into 14 SBMC elements: Governance; Non-Targeted Stakeholder; Key Resources; Key Activities; Channels; Customer & Beneficiaries; Customer & Beneficiaries Engagement; Mission Value; Social Value Proposition; Impact Measures; Objective; Output Measures; Cost Structure; and Income.

Trustworthiness

Trustworthiness was addressed through the four criteria used in the thesis: credibility, transferability, dependability, and confirmability [30]. Credibility was strengthened by source triangulation across informants and technique triangulation across interviews, observations, and documentation. Member checking was conducted after transcription and data reduction to clarify interpretations with key informants. Dependability was supported by systematic documentation of transcripts, field notes, reduction steps, and SBMC mapping, while confirmability was maintained by grounding interpretations in field evidence. Thick contextual description was used to support transferability.

RESULTS

Business context and current strategy

BUMM Jogokariyan emerged from the mosque's effort to achieve economic independence. Before the 2000s, mosque operations were largely supported by income from waqf rice fields. As the mosque expanded and educational facilities were developed, part of the land was sold and the mosque lost one of its main income sources. The response was the Masjid Mandiri program, followed by the development of an Islamic Center and lodging facilities, Hotel Kaliurang through waqf assets and external cooperation, and Toko Roti Jogokariyan through a combination of waqf building space, donated bakery equipment, technical partnership with a bakery entrepreneur from Batang, and a profit-sharing arrangement.

The strategy reported in the thesis can be grouped into three mutually reinforcing patterns: optimization of waqf assets, diversification across different business types, and partnerships/profit-sharing. These strategies are directed toward a single institutional objective: strengthening mosque economic independence while ensuring that business activity remains aligned with worship, da'wah, social service, and community empowerment. This orientation is consistent with mosque-based economic-empowerment studies that treat mosque resources and networks as a basis for sustained community benefit [1,7,8].

Empirical configuration of the 14 SBMC elements

The interviews, observation, and documentation produced a 14-element mapping of the current BUMM model. As summarized in **Table 1**, the model combines formal role division, community trust, waqf assets, network-based channels, service relationships, and reinvestment of income. The figure is retained in its original Indonesian-language form to preserve fidelity to the thesis data, while **Table 1** provides the corresponding English synthesis.

Table 1. Empirical configuration of the 14 Social Business Model Canvas elements at BUMM Jogokariyan

SBMC element	Thesis-derived empirical configuration
Governance	Clear division of roles among Takmir, BUMM management, and unit managers; Takmir directs policy; strategic decisions are deliberative; routine evaluation maintains direction and authority.
Non-Targeted Stakeholder	Suppliers, donors, business relations, government, MSME actors, and community supporters contribute through cooperation, resources, participation, and network expansion.
Key Resources	Human resources, waqf assets, congregational trust, partnerships, and the reputation of Jogokariyan Mosque constitute the principal resource base.
Key Activities	Coordination among business units, daily guest/community service, needs-based business planning, problem solving, reporting, and periodic evaluation.
Channels	Instagram, WhatsApp, word of mouth, and congregational networks are used to disseminate information and attract users.
Customer & Beneficiaries	Primary users include mosque congregants, visitors, and customers of the business units; needs are identified through community feedback and direct monitoring.
Customer & Beneficiaries Engagement	Open communication, friendly service, direct responses to questions, and acceptance of criticism and suggestions through face-to-face and communication channels.
Mission Value	Supporting mosque economic independence, helping prosper the mosque, and directing business development toward benefit for the ummah.
Social Value Proposition	Providing services needed by the community; using business proceeds to support mosque activities and social programs; maintaining a social rather than purely profit-oriented purpose.
Impact Measures	Customer numbers, community feedback, trust, comfort, and direct conversations are used as indicators; the thesis notes that no formal survey system was yet in place.
Objective	Improving service quality in each unit, expanding the number of managed business units, and developing the businesses sustainably.
Output Measures	Perceived community benefit, repeat use/returning guests, and continuing evaluation and service improvement are treated as direct outputs.
Cost Structure	Employee wages, stock procurement, daily operating expenses, utilities, and facility/equipment maintenance are the main cost categories.

SBMC element	Thesis-derived empirical configuration
Income	Revenue comes from the business units and is reinvested in business operations and development, mosque operations, and social and da'wah activities.

The governance findings show a clear hierarchy of responsibilities rather than centralized decision-making. One management informant explained that Takmir directs policy, BUMM administrators oversee the businesses, and unit managers handle daily operations. Strategic decisions are discussed collectively before implementation. This arrangement connects mosque vision with business execution and corresponds to the governance logic of socially oriented business models [18].

A second distinctive result is the importance of trust as a business resource. Physical assets and human resources matter, but the thesis repeatedly identifies congregational confidence in Jogokariyan Mosque as a resource that encourages people to use BUMM services and support mosque programs. This institutional trust is reinforced by the mosque's reputation, partnership networks, and service-oriented interaction with customers and beneficiaries. Similar work on sustainable mosque and social-enterprise systems emphasizes that organizational legitimacy and stakeholder relationships are central to long-term sustainability [12,24].

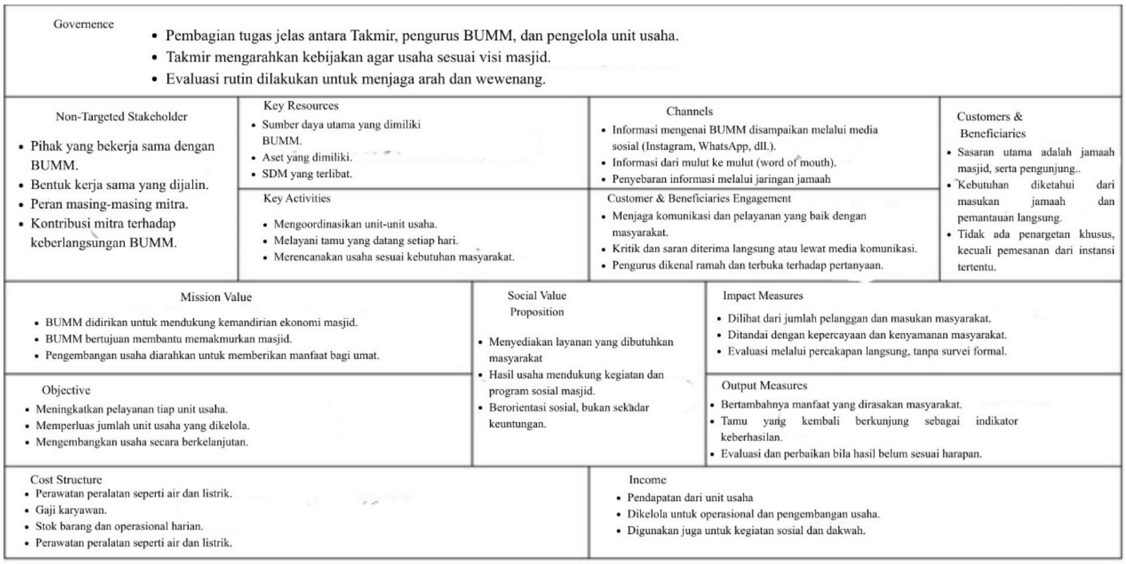

Figure 1. Existing SBMC of BUMM Jogokariyan.

Income circulation and social purpose

The Income element makes the dual economic-social logic explicit. Revenue generated by the business units is not distributed as private profit; it is circulated back into unit operations, business development, mosque operations, and social and da'wah activities. In the reported model, income is therefore both an economic resource and a mechanism for sustaining the mosque's broader mission. This differs from a purely commercial revenue logic and is consistent with social-enterprise research that links financial sustainability to the continuity of social value creation [13,14,15].

Gaps and final SBMC development mapping

The thesis also identifies a set of development needs rather than presenting the existing model as complete. The most important gap concerns social-impact measurement: current assessment relies heavily on customer numbers, direct feedback, repeat use, trust, and informal conversations. The final SBMC therefore adds more explicit mechanisms for performance evaluation, beneficiary measurement, customer satisfaction, MSME empowerment, digital-market expansion, and budget allocation. These development priorities are shown **Figure 2** and summarized in **Table 2**.

Table 2. Development priorities represented in the final SBMC mapping

Development area	Direction in the final thesis mapping
Governance and impact measurement	Introduce periodic BUMM performance evaluation using economic and social indicators; record results as a basis for governance and business improvement; measure beneficiaries, income contribution to mosque operations, empowered MSMEs, and community satisfaction.
Partnerships and stakeholders	Broaden partnerships toward zakat and related institutions and other aligned partners; orient cooperation toward mutual benefit and stronger social impact.
Digital channels and market reach	Strengthen digital promotion; use online travel agency platforms such as Traveloka/Agoda for lodging; manage digital channels to expand reach and reinforce trust.
Empowerment activities	Add entrepreneurship training for congregants and MSME actors and treat them explicitly as beneficiaries of empowerment programs.
Customer engagement and service evaluation	Conduct regular customer/congregant satisfaction surveys; document, follow up, and use feedback for continuous service improvement.
Resources, costs, and income allocation	Treat customer/community data and digital capability as development resources; budget for digital promotion, OTA management, empowerment training, and social-impact evaluation; direct part of business proceeds to empowerment, digitalization, and impact evaluation.

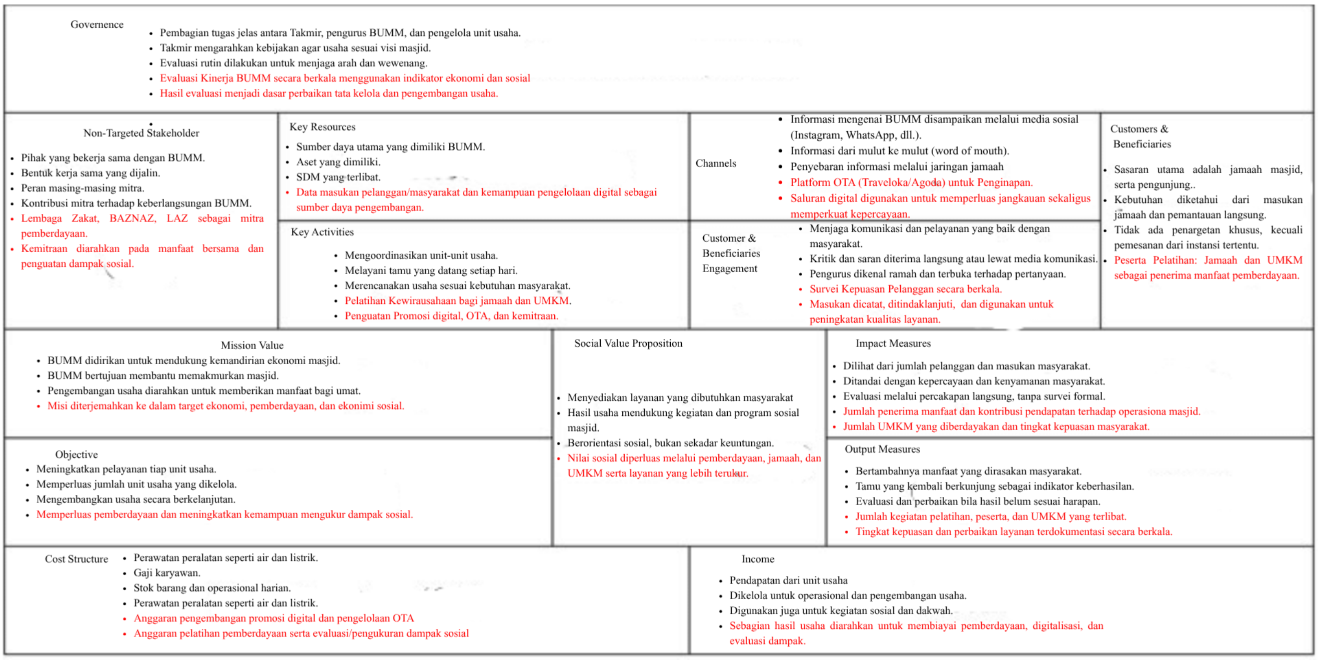

Figure 2. Final SBMC mapping and development directions for BUMM Jogokariyan.

DISCUSSION

The results show that BUMM Jogokariyan operates through a dual-value logic: economic value is required to preserve organizational independence and continuity, while social value determines how the resulting resources are used. This is the central pattern connecting the 14 SBMC elements. Governance directs resources and activities; resources and activities enable service delivery; stakeholders and channels support market and community relationships; costs and income preserve financial continuity; and mission, outputs, and impact orient those economic processes toward mosque and community benefit. This supports Sparviero's [18] argument that a social-enterprise business model should be understood as an integrated architecture rather than as isolated blocks.

The findings are also consistent with broader social-enterprise business-model research. Neessen et al. [15] emphasize the interaction of internal architecture, market management, finance, and mission in social enterprises, while Nair [14] highlights the need to maintain financial sustainability and social impact simultaneously. De Beule et al. [12] further show that business-model characteristics shape the ability of social enterprises to scale and remain socially oriented. In BUMM Jogokariyan, these relationships are visible in the circulation of income back into mosque and social activities, the use of waqf assets, the differentiation between customers and beneficiaries, and the integration of partnership networks into daily business operations.

The mosque context nevertheless gives the model a distinctive institutional character. Existing studies of Jogokariyan show that mosque-based empowerment can involve training, capital support, MSME development, and community service

[6,8,9]. The present findings extend that literature by demonstrating that business units themselves form a mechanism connecting the mosque's economic capacity with its social mission. The role of trust is especially important: respondents described public confidence in the mosque as a key resource, while the final model seeks to convert that relational strength into more systematic feedback, service evaluation, and measurable social outcomes. This interpretation is compatible with sustainable-mosque research that highlights governance and social dimensions in addition to finance [24].

The results also clarify why the SBMC is more suitable than a purely commercial canvas for this case. The Business Model Canvas provides a strong basis for describing value creation and revenue architecture [17], and sustainability-oriented adaptations broaden that logic [16]. However, the BUMM case requires explicit attention to beneficiaries, mission value, social value proposition, outputs, impact measures, and the use of income for social purposes. Previous applications of SBMC-related frameworks similarly show that mapping social value alongside business resources and activities can support strategic development and organizational clarity [19,20,21,22]. The present case adds a mosque-based institutional setting to that body of work.

Practically, the final SBMC suggests that the next stage of development should not focus only on opening additional business units. The more immediate need is to strengthen the organization's ability to measure and manage what it already produces. Formal customer-satisfaction surveys, documented service improvements, counts of beneficiaries and empowered MSMEs, and measures of the contribution of business income to mosque operations would make the social mission more observable. Strengthening online channels and OTA use may broaden market access, while entrepreneurship training and new partnerships can deepen the empowerment function. These priorities align with evidence that social enterprises require business-model innovation and stakeholder integration to sustain and scale social impact [11,13].

This study has limitations that should bound interpretation. It is a single qualitative case and therefore does not establish statistical generalizability. The thesis does not report a fixed final sample size, because recruitment followed data needs and saturation, and it does not examine technical production processes, detailed financial management, or accounting systems. In addition, the current impact measures are mostly qualitative and informal, so the study cannot quantify the magnitude of social or economic outcomes. These limitations support the thesis recommendation for future mixed-method or quantitative research, comparison across multiple BUMMs, and more explicit measurement of economic performance and social impact. The use of transparent qualitative procedures, triangulation, member checking, and documented analysis nevertheless strengthens the credibility of the case interpretation [25,27,28,29].

CONCLUSION

BUMM Jogokariyan pursues mosque economic independence by combining waqf-asset optimization, business diversification, and partnerships/profit-sharing while keeping business activity subordinate to the mosque's religious and social mission. The 14-element SBMC shows that governance, stakeholders, resources, activities, channels, customers and beneficiaries, engagement, mission, social value, impact, objectives, outputs, costs, and income are mutually connected. Revenue is not treated as an end in itself but as a resource for sustaining business operations, mosque activities, da'wah, service, and community benefit.

The main scholarly contribution of the study is to demonstrate how a mosque-owned enterprise can be represented as a social-business architecture in which economic sustainability and social value are deliberately linked. For practice, the final mapping indicates the need for more measurable social-impact indicators, structured customer feedback, stronger digital and OTA channels, entrepreneurship training, broader partnerships, and dedicated budgeting for empowerment and impact evaluation. Future research should test these relationships using quantitative or mixed methods and compare multiple BUMMs in different local contexts.

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