

## **ABSTRACT**

This community service activity we gave the theme "Socialization of Sharia-Based Financial Transactions for Medium, Small, and Micro Enterprises (SMEs) at Darussalam Mosque, Kota Wisata, Gunung Putri District, Bogor Regency. Partners in Community Service are MSMEs that fostered by the Masjid Darussalam, Kota Wisata, Cibubur is a mosque where located in the main road Jl.Wisata 1, Kota Wisata, Gunung Putri District, Bogor Regency. Along with its development, Masjid Darussalam has developed and spread propaganda through the programs that have been conducted regularly. Masjid Darussalam also the future will be to build an economy based on the economic capacity of Muslims to Islam and a free economy based on usury. Current conditions Masjid Darussalam has had a miraculous business incubator located in the vicinity of the mosque like; fostered UMKM (MSMEs), Halal Mart, Food Court, Savings and Loans Sharia, Islamic Cooperative development-based revenue sources shari'a forward like laundry business, electronic workshop, business diversification shari'a cooperative into a mosque. Primary focus on increasing the number of UMKM that sell mosques built around the Darussalam mosque, Kota Wisata.

**Keywords:** Sharia-Based Financial Transactions, UMKM, mosques Darussalam, financial statements