



Mosque Financial Management: Accounting Recording System Analysis

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Abstract

Purpose: This research was conducted to analyze whether a quality accounting system can be realized by implementing ISAK 35 and how the ISAK 35 accounting system will be implemented in 2024, focusing on the Mosque.

Methodology: This research uses qualitative techniques and data collection through interviews, observations, and documentation. This research was conducted at the Al-Hikmah Delitua Mosque.

Finding: The results of this study state that the accounting recording system for financial management of Al-Hikmah Mosque has not implemented an Accounting Recording System Based on the ISAK 35 accounting standard, the recording system is still carried out using simple records, which is recorded when cash comes in and money goes out.

Implication: The implications of this study indicate that the implementation of ISAK 35 in the accounting recording system at the Al-Hikmah Delitua Mosque will increase financial transparency and accountability, which can strengthen the congregation's trust in the management of mosque funds. The implementation of this standard will assist in the preparation of more structured financial reports and in accordance with applicable accounting principles.

Originality: This study specifically examines budget transparency to increase congregational trust and there is an increase in budget transparency management in mosque managers.

Keywords: Accounting System, Implementing, ISAK 35, Mosque, Transparency

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1. Introduction

It is undeniable that the role of accounting is very important when preparing financial statements for-profit and non-profit entities. Therefore, accounting is used to present financial information that has 4 relevant characters, can be compared, can be understood, and can be relied on by parties who use financial statements (Suherman, 2019). The role of accounting is fundamental, of course, namely its skills in conveying a variety of information and answers that have a relationship with all forms of financial activities. Financial statements are not only submitted by commercial entities alone but can also be submitted by non-commercial entities, which can be referred to as non-profit entities or non-profit-oriented entities. non-profit organizations exist in almost all regions of Indonesia. A non-profit organization is an organization that does not attach importance to earning profits in carrying out its activities (Sopanah et al., 2023).

Financial statements are known to have an interest in being able to present explanations related to the performance, financial position, and changes in the financial

position of a Sharia entity that have benefitted a large number of users in making economic decisions (Arista & Nurlaila, 2022). Therefore, all activities related to financial transactions must be recorded so that there is transparency in financial management for people who want information from financial statements (Mosteanu & Faccia, 2020). The quality of financial statements can be said to be the amount of accuracy in financial statements in describing information about operations and cash flow (Shakespeare, 2020).

Financial statement users use financial statements to meet the needs of diverse information, including mosque financial report users. The financial statements presented must meet quantitative characteristics, namely reliable, comparable, relevant, and easy to understand (Sumarti et al., 2023). Accounting plays a role in financial management in organizations that are increasingly known by various groups, both profit-oriented and non-profit (non-profit) organizations. Recipients and recipients of zakat, alms, infaq, and waqf funds are some of the main users of mosque financial statements. Payers and recipients of zakat, infaq, alms, and waqf, are those who are interested in information about the source and distribution of these funds (Salman et al., 2023). One important aspect of efforts to maintain the survival and welfare of the mosque is to carry out good mosque financial management. For this reason, mosques also need a large supply of funds every month. These funds are needed to help religious activities, worship, procurement of facilities and infrastructure, and advance mosques. For mosque financial management, it is the responsibility of all mosque managers (takers) to find, pay attention to, and obtain money for the needs of the mosque (Safalah & Kharisma, 2024).

Nowadays, mosques play an important role in people's lives. Not only a place of worship and a symbol of the greatness of Muslims, the mosque is also used as a center for organizing activities. Therefore, having a mosque certainly affects the lives of Muslims, especially considering that Islam is mostly in Indonesia where the level of development and development continues to develop, there are many abilities to develop mosques with financial methods that have been designed (Islamiyah, 2019). Mosques can be mentioned as entities that have an interest in making financial reports. This is because mosques (non-profit organizations) have sufficient basic assumptions of financial accounting reporting, even though mosque organizations are not profit-oriented, in fact in the field, mosque organizations are always equated with development budgets and other costs (Siahaan et al., 2023). In forming good financial records and management, mosques need a mosque accounting system. Ummah funds that are "entrusted" to the manager certainly need accountability, and the congregation can assess the accountability of the manager/management for duties and obligations. One of the millions of mosques that exist, namely the Al-Hikmah Mosque, is a mosque that still makes simple reporting.

A good mosque accounting process creates the correct information for mosque managers to make decisions regarding management. In addition, it helps the manager to manage the mosque efficiently and effectively. However, many mosque financial managers seem to rely on manual methods in recording and calculating finances, and financial reports are often managed using physical books. This approach poses risks, including loss of data and reports, errors, inefficiencies in terms of speed and time, and a lack of transparency among administrators (Hariyatih & Utami, 2023). The importance of preparing mosque financial reporting is as a way of accountability for the funds that have been received by mosque managers by implementing the regulations for the preparation of financial statements of non-profit organizations that have been implemented by the Financial Accounting Standards Board of the Indonesian Accounting Association (DSAK IAI). To be able to obtain quality financial reports, among other things, it is necessary to have the quality of supporting human resources, who have good skills.

Mosque financial management should implement ISAK 35 to minimize errors in funding and facilitate the performance of mosque administrators to carry out trust regarding financial management (Asyidah & Darwis, 2021). Year after year, the financial management of non-profit entities has greatly improved, based on the renewal of Indonesia's SAK (financial accounting standards). As of January 1, 2020, the preparation of financial statements of non-profit entities is still not using the Financial Accounting Standards Statement (PSAK) 45 issued by the Financial Accounting Standards Board of the

Indonesian Accounting Association (DSAK IAI). On September 26, 2018, the Standards Board of the Indonesian Institute of Accountants (DSAK IAI) revoked PSAK 45 and replaced it with the Interpretation of Financial Accounting Standards (ISAK) No. 35 which was issued on October 31, 2018. The content of this statement is a standard specific to non-profit organizations.

The activation of the use of ISAK 35 has been carried out on January 1, 2020. After January 1, 2020, all organizations in the form of non-profit entities that previously used the basis for recording their financial statements by PSAK No.45. must be exchanged for the basis of recording by ISAK 35. The recording of the organization's financial statements in the form of non-profit entities by ISAK 35 is desired to present more perfect information for users about economic activities that occur in the non-profit organization (IAI, 2018). Furthermore, the accounting standards for non-profit organizations submitted by the Indonesian Institute of Accountants (IAI) have the purpose of regulating non-profit financial reporting, the application of accounting standards to financial reporting is more structured and detailed, besides that financial statements can be used in making decisions if submitted in a timely and easy-to-understand manner (Putri & Ayem, 2021).

Al-Hikmah Delitua Mosque is a mosque that develops and is active in carrying out religious activities such as congregational obligatory prayers, Friday prayers, tarawih prayers, Eid prayers, and Islamic holiday celebrations such as Isra' Mi'raj and so on. In addition, other activities such as the Ta'lim Assembly, this activity is a routine recitation activities for women living in the Al-Hikmah Mosque area. So, mosque administrators are expected to be able to prepare financial reports. But in fact, this mosque has not been able to understand the bookkeeping, recording, and reporting that has been made.

In this study, the researcher seeks to present solutions to the problems faced by the management such as training in presenting financial statements by ongoing standards. The process of cash in and cash out at the mosque must be accounted for and reported as well as possible and better if it is based on the Interpretation of Financial Accounting Standards 35 (ISAK 35). One of the factors that cause obstacles in mosque financial management is the low knowledge of Sharia accounting which comes from recording documentation in transactions that have not been mastered or understood based on Sharia rules contained in the Qur'an Surah Al-Baqarah verse 282 (Sitompul et al., 2015). The low understanding and socialization is an aspect of the problem of the difficulty of implementing ISAK 35 in the mosque's financial statements.

ISAK 35 regulates the presentation of financial statements of non-profit-oriented entities, in the presentation of users of financial statements of non-profit-oriented entities generally has the purpose of assessing how & management responsibilities in managing resources, one of which is information about the financial position, financial performance, and cash flow of entities that function in the formation of economic provisions and the existence of ISAK 35 of course helps the mosque fund management to be able to present financial information that can be used as a strategic decision-making purpose (Afridayani et al., 2022). IAI (2018) states through financial statements that the ability of non-profit-oriented entities to use resources has components, The components of financial statements for non-profit entities in ISAK 35 are: comprehensive income statements, reports on changes in net assets, financial position statements, cash flow statements and notes on financial statements (CALK).

This study compiles and implements an accounting recording system for mosques that can obtain financial reports based on ISAK 35 which explains about financial reporting of non-profit organizations. If the mosque can manage its finances well and present them based on standards, so that it will gain the benefits of the mosque and facilitate accountability and transparency of financial management, then the image of the Al-Hikmah mosque will be good among the community. According to the discussion that has been explained, so the author chooses to research the problems of the mosque's financial management accounting recording system that can be conveyed & accounted for well and better when based on the Interpretation of Financial Accounting Standards 35 (ISAK 35).

2. Literature Review

In general, financial statements have the purpose of providing information about the financial position, performance, and changes in the financial position of a sharia entity which functions for many users in economic decision-making. In addition, all activities related to financial transactions are required to be recorded so that there is transparency in financial management for parties who need this information. The quality of financial statements is defined as the amount of accuracy in financial statements in describing information about operations and cash flow. Transparency is a condition that refers to the openness of an institution or agency to the public regarding material information with the aim that the public and stakeholders get true, honest, fair information and can easily access the information (Andreani & Syafina, 2022).

Research on the implementation of ISAK 35 in non-profit entities has been carried out a lot, including Research (Widianto & Widiati, 2023) Reveal Recording and presenting financial statements are still carried out simply. Income and Expenditure are only recorded in several books then typed on a piece of paper published on the available bulletin board and informed before the implementation of Friday prayers to the congregation Other sources of funding are obtained from the Friday infaq of the congregation as the main source of financing all mosque expenses, and other subsidies from the Regional Government for renovation and paying takmir honorarium, Imams and khatib are tentative., not only that the importance of socialization and training in mosque financial management by ISAK 35.

Maulana and Rahmat (2021) revealed that the Al-Atqiya Grand Mosque in Sumbawa obtained that the mosque's financial statements have not implemented ISAK 35 and still use the recording of cash inflows and cash outflows and the reporting is notified to the congregation every Friday. Likewise, the study of Juniaswati and Murdiansyah (2022) found that the Sabilillah Mosque in Malang City has implemented accountability indicators but is not yet accountable because the mosque's financial statements have not been based on ISAK 35. Lubis et al. (2023) Reveal the recording of Financial Statements at the Mosque in Kotanopan District is not by accounting principles, it can be seen from the mosque management only records cash receipts and expenditures, and this is not by ISAK 35 guidelines.

Diviana et al. (2020) revealed the recording of financial statements of non-profit-oriented entities by ISAK 35 at the Baitul Haadi mosque. The Baitul Haadi Mosque as a non-profit-oriented entity still presents cash statements only, while financial position reports, comprehensive income reports, cash flow reports, and financial statement records have not been implemented. According to Purba et al. (2022) conducted research on the Presentation of Financial Statements of Non-Profit Oriented Entities Bsr based on ISAK 35 at the Sendoro Medan Orphanage. The results of the research, in the Cash Flow Report, present how the use of cash occurs at the Sendoro Medan Orphanage for operational activities, investment, and funding of the orphanage. Notes on the Financial Statements of the Sendoro Medan Orphanage include general information on the financial statements of the orphanage, general accounting policies, and details of account calculations obtained in the financial statements of the orphanage.

Shoimah et al. (2021) carry out research that has the purpose of adjusting the financial statements of Ibrahim University, Situbondo Regency by ISAK 35. Furthermore, apply a cash basis by recognizing income when cash has been received and expenses at the time of issuance. The financial system is good so that it can be easily improved without changing the system, it can be adapted to exchange the way of recording so that financial reports can be made. More research by Lasfita and Muslimin (2020) entitled "The Application of ISAK 35 to Religious Organizations of the Al-Mabrur Sukolilo Mosque Surabaya" in collecting data using observation, question and answer, and documentation techniques. The type of research used is qualitative descriptive. In this study, it was found that the Al-Mabrur Mosque in Surabaya has not fully implemented financial statements based on ISAK 35 standards, wherein the preparation of the report, still refers to financial statements simply, namely recording cash inflows and outflows only.

3. Methodology

This research uses a type of qualitative descriptive approach. The qualitative method is used to discuss & explain in detail what the preparation of financial information looks like and how it is applied when adjusted to ISAK 35 at the Al-Hikmah Delitua Mosque. The researcher also uses a case study approach to analyze the events and obstacles that are currently occurring in the field related to the preparation of financial statements of the Al-Hikmah Delitua Mosque. The data in this study comes from primary data obtained directly from the Al-Hikmah Delitua Mosque with the interview stage with the treasurer. As well as secondary data obtained through interviews such as records of mosque financial statements, management structures, programs, and data related and needed when carrying out research.

Data collection is carried out by observation, interviews, documentation, and literature studies. The level of data analysis that the researcher conducts is the data analysis technique used by Miles and Huberman (1992) in Sugiyono (2019) namely:

- a. Data collection.
During the initial stage of each study, the researcher collects documents.
- b. Data Reduction.
It means generalizing, observing, and arranging important things and prioritizing the main things, looking for topics and patterns. In the form of conclusions of recording in the field or initial records, expansion, and addition. Data reduction will always continue until the research is completed.
- c. Data View (Data presentation).
The data presented in qualitative research can be in the form of concise descriptions, charts, flow charts, and bonds between groups. By presenting data, it can make it easier to understand what is happening so that it can make the plan run more according to what has been seen.
- d. Decision-making or confirmation. After obtaining the data, the author can conclude or verify the data. Conclusions/verification are carried out according to the records that have been combined, statements that have been mentioned, configurations, and various backups.

4. Results and Discussion

4.1. Results

Based on the results of observations on the management of the Al-Hikmah Mosque, the accounting recording system for managing financial statements presented by the Al-Hikmah Mosque is very simple in the form of the amount of monthly cash income, the amount of expenditure and the total monthly cash balance. The following is the accounting record of the monthly financial statements of the Al-Hikmah mosque (table 1).

Table 1. Financial Report of Al-Hikmah Mosque

Financial Report - Al-Hikmah Mosque (December 2023)	
Starting Balance December 1, 2023	IDR 12,361,500
Inclusion	
Infaq Friday	IDR 8,680,000
Infaq Servant of Allah	IDR 2,000,000
Donor Infaq	IDR 5,000,000
Infaq Tarawih	-
Eid al-Fitr Infaq	-
Eid al-Adha Infaq	-
Entire	IDR 15,680,000
Operational Costs	
Manager Fees	IDR 6,000,000
Office & Cost Household	IDR 500,000

Water, Electricity & Internet Costs	IDR 2,000,000
Worship Fees & Da'wah	IDR 500,000
Maintenance & Cost Hygiene	IDR 1,050,000
Eid al-Fitr fees	-
Eid al-Adha Fees	-
Bank Administration Fees	-
Entire	IDR 10,050,000
Final Balance	IDR 17,991,500

Source: Data Processed (2024)

Compiling financial reports of Al-Hikmah Mosque

After gathering the data, the researcher needs to analyze the financial transactions of the Al-Hikmah Mosque. The next steps include creating a general journal, updating the general ledger, preparing a balance sheet, making adjustment entries, updating the balance sheet accordingly, and generating a financial report following ISAK 35. Finally, the process concludes with preparing a closing journal.

Describe the application of ISAK No.35 in the presentation of financial statements at Al-Hikmah Mosque

After compiling an adjusted balance, the next process is to prepare the financial statements of the Al-Hikmah Mosque by ISAK 35, namely compiling financial position statements, comprehensive income statements, reports on changes in net assets, cash flow statements, and notes on financial statements. According to the results of the research, the preparation of the financial statements of the Al-Hikmah Mosque is by ISAK 35, namely:

Comprehensive earnings reports

The comprehensive income report presents all the information on the expenses and income carried out by the Al-Hikmah Mosque both with restrictions, and no restrictions. The balance of the income & expense account in the comprehensive income statement is sourced from the adjusted balance sheet. When the Al-Hikmah Mosque Comprehensive Income Report was prepared, the Al-Hikmah Mosque's revenue was Rp 15,680,000 and the total cost was reduced by Rp 10,340,000. The total surplus or deficit in the comprehensive income statement will be included in the statement of changes in net assets. The following is the comprehensive income report of the Al-Hikmah Mosque in 2023 (table 2).

Table 2. Comprehensive Income Report of Al-Hikmah Mosque

Comprehensive Income Report - Al-Hikmah Mosque		
Period 31 December 2023		
Without Restrictions from The Giver		
Resources		
Income		
Infaq Income	IDR 15,680,000	
Total Revenue		IDR 15,680,000
Burden		
Manager load	IDR (6,000,000)	
Household burden	IDR (445,000)	
Water, Electricity & internet load	IDR (2,000,000)	
The burden of worship & da'wah	IDR (500,000)	
Maintenance & hygiene load	IDR (700,000)	
Building shrinkage load	IDR (500,000)	
Equipment shrinkage load	IDR (40,000)	
Hygiene equipment load	IDR (155,000)	
Total Load (note E)		IDR (10,340,000)
Surplus (deficit)		IDR 5,340,000
Other Comprehensive Income		
Comprehensive Total Earnings		IDR 5,340,000

Source: Data Processed (2024)

Report on Changes in Net Assets

The report on changes in net assets presents two groups of net assets, namely net assets without restrictions from resource providers and net assets with restrictions from resource providers. In the statement of changes in net assets, the initial balance of Rp 820,500,000 was obtained from the adjusted balance sheet of the amount of unbound net assets, and the surplus (deficit) for the current year was Rp 5,340,000 from the comprehensive income statement, and the final balance was Rp 815,160,000 from total net assets. Below is a report on the change in net assets of the Al-Hikmah Mosque in 2023:

Table 3. Report on Changes in Net Assets of Al-Hikmah Mosque

Report on Changes in Net Assets - Al-Hikmah Mosque	
Period 31 December 2023	
Net Assets Without Restrictions from Resource Providers	
Initial Balance	IDR 820,500,000
Current Year Supply (Deficit)	IDR (5,340,000)
Final Balance	IDR 815,160,000
Other Comprehensive Income	
Initial Balance	
Comprehensive Income for the Current Year	
Final Balance	
Total Net Assets	IDR 815,160,000

Source: Data Processed (2024)

Financial Position Report

In the financial position report, it presents related assets, liabilities, and net assets of the Al-Hikmah Mosque. In the financial position statement, you can find the total value of assets, the final balance of cash, and the final balance of net assets in the financial position statement obtained from the comprehensive income statement. Below is a report on the financial position of the Al-Hikmah Mosque in 2023.

Table 4. Report on the Financial Position of Al-Hikmah Mosque

Financial Position Report - Al-Hikmah Mosque	
Period 31 December 2023	
Assets	
Current Assets	
Cash	IDR 5,630,000
Cash in the Bank	IDR 12,361,500
Office Supplies	IDR 55,000
Cleaning Supplies	IDR 190,000
Total Current Assets	IDR 18,236,500
Assets Not Current	
Soil	IDR 370,000,000
Building	IDR 450,500,000
Accumulated Building Depreciation	IDR (500,000)
Equipment	IDR 160,000
Accumulated Equipment Depreciation	IDR (40,000)
Total Assets Not Current	IDR 820,120,000
Total Assets	IDR 838,356,500
Net Assets	
No restrictions from resource providers	
Accumulated Surplus	IDR 838,356,500
Other Comprehensive Income	
Total Net Assets	IDR 838,356,500
Total Net Assets	IDR 838,356,500

Source: Data Processed (2024)

In the financial statements of Al-Hikmah Mosque in table 4, the balance of current assets and non-current assets comes from the adjusted balance sheet, so the total assets are Rp 838.356.500. At the same time, the net asset balance that is not restricted is Rp 838.356.500 derived from the final balance of net assets which is not limited by the statement of changes in net assets. With this, the total net assets of IDR are obtained as 838.356.500.

Cash Flow Statement

In the cash flow report, Al-Hikmah Mosque only presents cash in and cash out in operational activities. In the Al-Hikmah Mosque cash flow report, the cash flow report is presented in two types of activities, namely operating activities and investment activities. The following is the Al-Hikmah Mosque cash flow report in 2023.

Table 5. Cash Flow Report of Al-Hikmah Mosque

Cash Flow Statement - Al-Hikmah Mosque	
Period 31 December 2023	
Operation Activities	
Cash from donations	IDR 15,680,000
Cash paid to employees	IDR (6,000,000)
Cash Paid for Operational Expenses	IDR (3,645,000)
Cash paid for equipment purchases	IDR (245,000)
Net Cash from Operating Activities	IDR 5,790,000
Investment Activity	
Purchase of equipment	IDR (160,000)
Net cash used for investment activities	IDR (160,000)
Increase (Decrease) In Net Cash And Cash Equivalents	IDR 5,630,000
Cash and cash equivalents at the beginning of the period	-
Cash And Cash Equivalents At The End Of The Period	IDR 5,360,000

Source: Data Processed (2024)

Notes on Financial Statements

After preparing a comprehensive income statement, a report on changes in net assets, a report on the financial position, and a cash flow statement, the next process is to present notes on the financial statements of the Al-Hikmah Delitua Mosque. Presenting notes on financial statements aims to present additional detailed information that is not contained in the financial statements.

3.2. Discussion

Based on research and interviews conducted by researchers on Mr. Hendrik as the mosque manager, Mr. Ruby as the treasurer of the mosque, and Abdul Khaidir S.H as a donor regarding the presentation of the financial statements of the Al-Hikmah Mosque, it was found that the financial statements presented were only in the form of reports on income and expenditure as well as the total existing balance. So the report presented is not by the existing accounting standard, namely ISAK No. 35. Mosques are one of the financial institutions whose main source of funds is obtained from donations from donors, so all activities carried out must be accounted for openly and accountably.

A Comprehensive Income Statement is an income statement compiled for a limited time that describes its economic performance over a specific period, generally one year. The mosque's operational income & expenses are included in the comprehensive income report. Income & expenditure can be divided into two, namely income and expenditure without restriction from resource providers & income and expenditure with restrictions from resource providers. Income and expenditure without restrictions are all transactions used for the needs of the mosque without restrictions from resource providers. Meanwhile, restricted income is limited income from resource providers for a specific purpose or purpose. In the comprehensive income report of the Al-Hikmah Mosque, income without

restrictions is obtained from routine donors submitted from donors, routine infaq on Fridays, and other infaqs. For expenses without restrictions, Al-Hikmah Mosque is all expenses made for activities or needs of the mosque in an orderly manner.

The Net Asset Change Report is a report that presents assets with restrictions from the resource provider & net assets without restrictions from the resource provider. The net asset report of Asjid Al-Hikmah includes information about the surplus or deficit of net assets in one year. The initial balance of net assets without restrictions of the Al-Hikmah Mosque is derived from the balance at the end of 2023. Meanwhile, the current year's deficit surplus and net assets without restrictions or with restrictions are the result of reductions in income and expenditure in the Comprehensive Income Report.

A Cash Flow Statement is a report that presents information about all funds regulated by an institution. In the cash flow report, Al-Hikmah Mosque presents cash in and cash out of operating activities and investment activities. In terms of receipts and expenditures, operating activities include all income and operational expenses of the Al-Hikmah Mosque within one year. Meanwhile, expenditures from investment activities present expenditures on the purchase of mosque equipment. The increase (decrease) in net cash and cash equivalents in the Cash Flow Statement was obtained from the results of cash reductions from operating activities and investment activities. The result of the reduction is then summed up with cash & cash at the beginning of the period (2023 final balance) to obtain cash & cash equivalents at the end of the period.

The Al-Hikmah Mosque Financial Position Report shows several current and non-current assets owned. Current assets are in the form of cash in banks and cash and cash equivalents. Cash and cash equivalents are obtained from cash equivalents at the end of the period on the Statement of Cash Flow. Meanwhile, non-current assets are in the form of inventory assets and equipment.

The Notes on the Financial Statements of Al-Hikmah Mosque do not show a detailed explanation that discusses the information contained in the previous 4 reports, namely the comprehensive income statement, the report on changes in net assets, the cash flow statement, and the financial position statement.

5. Conclusion

Based on the results of the study, show that the result system of the Al-Hikmah Mosque's finances still uses a simple method and does not use the ISAK No. 35 standard. Financial records will be recorded when cash outflows and cash inflows occur. Furthermore, the cash inflow, cash out, and total cash budget are conveyed only on Friday on the WhatsApp group of the management & through only the mosque microphone. Meanwhile, details of the mosque's financial records are only held by the mosque treasurer for year-end recap.

If the preparation of the financial statements of the Al-Hikmah Mosque is prepared by ISAK 35, it will obtain financial reports that are increasingly compiled and more detailed, not only regarding cash in and out. Mosque financial reporting with ISAK 35 standards will experiment with reports that are increasingly relevant and easy to understand for the community, especially for donors or donors. Then the Al-Hikmah mosque is expected to be able to apply financial reports based on the standards that have been implemented, namely, based on ISAK 35 so that the reports obtained are of higher quality and accountability to donors is clearer.

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