

PRESENTATION OF FINANCIAL STATEMENTS BASED ON ISAK 335 AT THE AT-TANWIR MOSQUE IN THE CITY OF BANJARMASIN

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Abstract

This study aims to prepare financial statements for the At Tanwir mosque based on ISAK 335 for the 2024 period by following the accounting cycle process from understanding to presenting financial statements. The type of research used is qualitative descriptive research. The type of data used is secondary data in the form of mosque financial records and mosque profiles created by mosque administrators. The data collection methods used in this study are observation, interviews, and documentation. The results of this study indicate that the At Tanwir Mosque has not yet implemented financial statement presentation in accordance with Financial Accounting Standards Interpretation 335, and its financial records are only kept in a simple manner, recorded in a book and then entered into Microsoft Excel, which contains columns for income and expenses. After preparing the financial statements based on the accounting cycle procedures, it can be seen that the total comprehensive income of the At Tanwir mosque is IDR 48,821,717, while its total net assets are IDR 6,091,967,574,-, and the cash and cash equivalents at the end of the period as of December 31, 2024, amounted to IDR 7,582,782,-.

Keywords: ISAK 335, Mosque, Non-Profit Organizations

INTRODUCTION

Mosques have an important meaning in the lives of Muslims, because since the time of the Prophet Muhammad, they have been the main center of all activities of the early generations of Muslims. In fact, mosques at that time were places where Muslims could achieve civilizational progress. Mosques were not only used for prayer, but also for community activities, such as education and religious social ceremonies (Andriani et al., 2023).

Mosques are non-profit organizations in the religious field. Nonprofit organizations do not have absolute ownership, because they are usually established by several individuals or groups (Ula et al., 2021). Nonprofit organizations are required to have what is known as a nonprofit financial report. In the development of nonprofit financial report management, it is essential to have a clear basis or guideline for the preparation of nonprofit financial reports (Maulana & Rahmat, 2021).

As a non-profit organization, mosques should prepare financial statements based on standards set by the IAI. Since 1997, non-profit organizations have been regulated by Financial Accounting Standards Statement (PSAK) 45, but starting from

January 1, 2020, PSAK 45 has been replaced by Financial Accounting Standards Interpretation (ISAK) 35, which is effective (Handayani et al., 2022). With this new regulation, non-profit organizations must prepare their financial statements in accordance with ISAK 35, and with transparency and accountability in mosque financial reporting, this will have a very positive impact on stakeholders and the surrounding community in terms of mosque financial management and administration (Diviana et al., 2020).

With the enactment of the Indonesian Financial Reporting Standards Framework on December 12, 2022, the Financial Accounting Standards Board of the Indonesian Institute of Accountants also changed the numbering of the Financial Accounting Standards Statements (PSAK) and Financial Accounting Standards Interpretations (ISAK) in the Indonesian Financial Accounting Standards (previously known as Financial Accounting Standards). This change was made to distinguish between PSAK and ISAK numbering that references International Financial Accounting Standards (IFRS) (starting with the numbers 1 and 2) and those that do not reference International Financial Accounting Standards (IFRS) (starting with the numbers 3 and 4). This change will take effect starting January 1, 2024, including one of the changes in numbering, namely ISAK 35, whose numbering has been changed to ISAK 335 (Lestari, 2024).

Basically, until 2023, it turns out that there are still many mosques that do not know how to and are unable to compile financial reports in accordance with the accounting standards applicable to non-profit organizations (Pramudita Lestari et al., 2023). One of them is the At Tanwir mosque in Banjarmasin City. The At Tanwir mosque itself already has financial reports, but they are still very simple, only recording cash inflows and outflows, which are then announced by posting them on the mosque's blackboard, as shown in Figure 1.



**PENGURUS
MASJID MUHAMMADIYAH
AT-TANWIR**
Jl. Sultan Adam No 08 Rt 23

LAPORAN KEUANGAN BULAN OKTOBER 2024

Saldo Awal (A)	Rp	57.249.137
PENERIMAAN:		
1. 01-10 Akumulasi Infak Harian (tgl 1 s.d 31)	Rp	25.473.000
2. 01-10 Infak Hari Jum'at	Rp	15.277.000
3. 31-10 Infak Keluarga Pengelola H. Mardjani dan Hamsan	Rp	3.640.700
4. 31-10 Panitia Perluasan Tanah	Rp	3.000.000
5. 31-10 Uus Hasan (Donasi Pembelian Tanah dan Rumah)	Rp	5.000.000
6. 31-10 Pendapatan Sewa Andang (PA. Asinh)	Rp	200.000
7. 31-10 Pendapatan Jasa Parkir	Rp	1.112.000
8. 31-10 Transfer an. Yazir Azhari (6x)	Rp	120.000
9. 31-10 Transfer Tanpa Nama (8 orang)	Rp	204.000
10.31-10 Pendapatan Jasa Bank	Rp	8.141
Total B	Rp	<u>54.034.841</u>
PENGELUARAN:		
A. Rutin		
1. Dakwah dan Konsumsi	Rp	21.905.000
2. Biaya Listrik, Telepon dan Indihome	Rp	3.617.463
3. Honorarium Imam, Marbot, Satpam, dan Guru Mengaji Al-Qur'an	Rp	10.550.000
4. Biaya Berlangganan Suara Muhammadiyah (2 bulan)	Rp	104.000
5. Insentif Pengamanan Mobil, Motor dan Sandal	Rp	2.000.000
6. Pengadaan Air Mineral (9 Karton dan 2 Galon)	Rp	1.790.000
7. Konsumsi Acara Pengukuhan Pengurus Masjid	Rp	1.700.000
B. Pemeliharaan Bangunan, Kendaraan Roda 4 dan Sarana Masjid		
1. Perbaikan Atap dan Pembersihan Dak Teras Masjid	Rp	870.000
2. Pengadaan Sekat Jamaah Wanita (160 x 226) Stenlis	Rp	2.800.000
3. Renovasi Sekretariat Ranting (Bahan Cat, AC dan Upah Tukang)	Rp	11.000.000
4. Pengadaan BBM, Service AC, Minyak Rem dan Cuci Mobil Dinas	Rp	740.000
5. Pengadaan Paket Buku Khutbah Jum'at	Rp	230.000
6. Pengadaan Pengharum Ruangan (5 Glade, 4 Lampu & 2 Emergency)	Rp	710.000
7. Service 9 unit AC di Lantai 1	Rp	350.000
8. M. Syafi'ie Cicilan Pembelian Rumah	Rp	30.002.500
9. Pengadaan Barang Rumah Tangga (T.Sampah, Termos, Toples, Sikat, dll)	Rp	1.410.000
10. Cetak Sponduk	Rp	150.000
11. Pengadaan Alat Tulis, Buku dan Kuitansi	Rp	125.000
C. Bantuan Rutin		
1. Bantuan Musholla Istiqomah dan Pengelolaan Alkah At-Tanwir	Rp	850.000
2. Bantuan Kegiatan Ranting Aisyiyah Surgi Mufti	Rp	1.000.000
3. Silaturahmi ke Jemaah yang Sedang Sakit	Rp	200.000
4. Bantuan DM, IPM dan Pemuda Muhammadiyah 3 (4 surat)	Rp	800.000
5. Insentif Pelayanan/Pemeliharaan Aset Bangunan (2 orang)	Rp	80.000
6. Konsumsi Safari ke Pasar Aluh-Aluh Martapura	Rp	150.000
7. Cuci Sajadah dan Horden	Rp	433.600
8. Biaya Jaga Malam	Rp	150.000
9. Biaya Administrasi Bank	Rp	20.000
10. Pajak	Rp	<u>1.628</u>
Total C	Rp	<u>92.039.191</u>
Saldo (A + B - C)	Rp	<u><u>19.244.787</u></u>

Banjarmasin, 31 Oktober 2024

Ketua	Pengurus Masjid At-Tanwir	Bendahara
Abdul Chair		Adi Darma

Figure 1. Mosque Financial Report
Source: At Tanwir Mosque Management

Therefore, in order to achieve good management, assistance is needed in preparing the mosque's financial reports. With this assistance, it is hoped that in the future, the administrators of the At Tanwir mosque will be able to prepare and present financial reports independently based on ISAK 335.

RESEARCH METHOD

The types of data in this study include qualitative and quantitative data. Qualitative data includes the history of the mosque, organizational structure, and mosque profile, while quantitative data includes financial reports used by the At Tanwir mosque. The data was obtained from primary and secondary sources. Primary data was obtained directly from the At Tanwir mosque administrators through interviews on topics such as the history of the mosque, mosque profile, management structure, and how the mosque records its finances. Secondary data consisted of records of income

and expenditure for the year 2024 compiled by the At Tanwir mosque administrators. To facilitate data collection, the author collected data through direct field observations, documentation of required data such as the mosque's financial reports and receipts, and interviews regarding financial records of income and expenditures, the mosque's brief history, and its profile.

RESULT AND DISCUSSION

A Brief History of the Muhammadiyah At Tanwir Mosque

At Tanwir Mosque is located on Jl. Sultan Adam Jl. Komplek Mahligai, Surgi Mufti, Banjarmasin Utara District, Banjarmasin City, South Kalimantan. The process of establishing the mosque began with the activities of the Muhammadiyah Community Association in Sungai Jingah and Surgi Mufti neighborhoods during their worship activities. Initially, they conducted prayers at residents' homes because there was no suitable place of worship available. Worship activities were conducted in accordance with the requirements of the Muhammadiyah Association, which stipulate that every worship activity must be based on the guidance of the Quran and authentic hadiths. As the community grew, it was agreed to establish an organization such as the Muhammadiyah Branch. Since 1992, efforts were made to build a mosque as a place for congregational prayers. Finally, in 1996, the At Tanwir Mosque was established, with a building area of 14 x 26 square meters, a two-story structure, which was officially inaugurated by H. Syafi'i Maarif, one of the Central Leaders of Muhammadiyah.

Financial Records Used by At Tanwir Mosque

The financial records used by the At Tanwir mosque in 2024 consist of simple records of income and expenditure, which are recorded once a month and announced to the public by posting them on the mosque's notice board.

No. _____
Telah terima dari pak Adi Darma
Uang sejumlah Tiga belas juta rupiah
Untuk pembayaran Kas Bon pinjaman Dana
penyembelian Dana 1 bulan. Terhitung Sejak Tgl. 2 Mei 2024
5/6 2 Juni 2024.
Rp. 13.000.000,-
B.masin 2 Mei 2024
Andry Wardani

Figure 2. Example of Cash Outflow
Source: At Tanwir Mosque Management

Yayasan Nurul Ikhlas Banjarmasin
Jl. Veteran KM 5,5 Kel. Sungai Lulut Banjarmasin

BUKTI PENERIMAAN KAS

Nomor BKM :
Tanggal : 05/01/24

Diterima Dari	INTA LANGSUNG	200 000
Jumlah	Rp. INTA SYALAF JUMAT	3.278 000
Dengan Huruf	PATIKIR	172 000
Keterangan	INTA Fudhul Mingsu, Eln & Mla Kami	825 000
	INTA JUMAT MERKAH.	663 000

Disetujui oleh :
Wakil Ketua/Ketua Bidang

Diserahkan oleh :

Diterima oleh :
Bendahara

Lembar 1 Putih : Yang Menyerahkan Lembar 2 Merah : Bendahara Lembar 3 Kuning : Wakil Ketua/Ketua Bidang

Figure 3. Example of Cash Inflow
Source: At Tanwir Mosque Management

List of At Tanwir Mosque Account Codes

To facilitate identification and streamline the preparation of financial reports, the author has created account codes. The following is a list of account codes for the At Tanwir mosque.

Table 1. Account Code At Tanwir Mosque

Account Code	Account Name	Description
1-1111	Cash	Cash used for mosque activities
1-1112	Indonesian Islamic Bank	Money deposited in a bank
1-1113	Accounts receivable	Providing loans to mosque administrators
2-1111	Land	Land owned and used for mosque activities
2-1112	Building	Buildings owned and used for the smooth running of mosque activities
2-1113	Accumulated Depreciation of Buildings	The amount of depreciation incurred during the use of the mosque building
2-1114	Vehicles	Transportation equipment owned and used to facilitate mosque activities

2-1115	Accumulated Vehicle Depreciation	The amount of depreciation incurred during the use of the mosque vehicle
2-1116	Equipment	Equipment of various types used by mosques to carry out all activities, usually with a lifespan of more than one year
2-1117	Accumulated Depreciation of Equipment	The amount of depreciation incurred during the use of mosque equipment
2-1111	Debt	Obligations that must be paid by mosques
3-1111	Net Assets Without Restrictions	Net assets are resources whose use is not restricted to a specific purpose by the provider of the resources
3-1112	Net Assets With Restrictions	Net assets in the form of resources whose use and/or time are limited for specific purposes and/or specific periods by the fund provider.
3-1113	Profit and Loss Summary	This account will be used to close income and expenses Income derived from donations to charity boxes during the five daily prayers, the use of which is not restricted
4-1111	Unrestricted Income - Donations	Income derived from donations to charity boxes during the five daily prayers, the use of which is not restricted
4-1112	Unrestricted Income - Friday Donations	Income derived from donations on Fridays and its use is not restricted
4-1113	Non-Committed Revenue - Parking Donations	Revenue derived from parking fees and its use is not restricted
4-1114	Unrestricted Revenue - Other Donations	Income derived from direct or other contributions from

		congregants and its use is not restricted
4-1115	Unrestricted Income - Andang's Rent Donation	Income derived from rental fees whose use is not restricted
4-1116	Fixed Income	Revenue derived from direct contributions from congregations or other sources whose use is restricted
4-1117	Bank profit sharing income	Income derived from bank profit sharing
5-1111	Distribution of Donations	Distribution of infaq funds for the benefit of people affected by disasters
5-1112	Salary, Wages & Allowances	Costs incurred to pay the salaries and allowances of mosque officials
5-1113	Electricity, Water, Telephone & Internet Charges	Expenses incurred to pay for electricity, water, and telephone bills for the mosque
5-1114	Repair and Maintenance Costs	Costs incurred to pay for repairs and maintenance of equipment and mosque buildings
5-1115	Cleaning Load	Costs incurred to pay mosque cleaning staff
5-1116	Consumption Load	Expenses incurred to pay for consumption for each mosque activity
5-1117	Religious Burden	Expenses incurred for each religious activity of the mosque
5-1118	Fuel costs	Costs incurred to pay for fuel for mosque operational vehicles
5-1119	Print Expenses	Costs incurred for printing, such as printing banners, files, etc
5-1120	Consumable Expenses	Expenses incurred for the purchase of consumables such as soap, light bulbs, and stationery
5-1121	Depreciation Expense	Costs incurred due to the use of fixed assets mosque

5-1122	Other Expenses	Costs incurred for other types of transactions
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Source: Edited by the Author, 2025

Presentation of At Tanwir Mosque Financial Statements in Accordance with ISAK 335

Interpretation of Financial Accounting Standards (ISAK) 335 only discusses the presentation of financial statements. Several components of financial accounting reports for non-profit organizations based on ISAK 335 consist of:

a) Financial Position Report

The purpose of a financial position report is to provide information about assets, liabilities, and net assets, as well as to understand the relationship between these elements at a given point in time.

b) Comprehensive Income Statement

As explained by DSAK, the term “comprehensive income” refers to the amount of surplus (deficit) and other comprehensive income. With this financial report, we can determine the performance of a company or organization in managing its finances, which can be used to assess and predict the amount and uncertainty of the company's or organization's cash flow in the future.

c) Net Asset Change Report

The statement of changes in net assets is in accordance with ISAK 335, which requires the presentation of net asset information without restrictions from resource providers.

d) Cash Flow Statement

The statement of cash flows is a report related to historical changes in cash and cash equivalents categorized by operating, investing and financing activities during one period. The statement of cash flows has two methods based on ISAK 335, namely the direct and indirect methods.

e) Notes to the Financial Statements

Notes to the financial statements include fiscal policy, accounting policy, and explanations of financial statement items (Wardoyo et al., 2022).

Presentation and Preparation of Financial Reports for At Tanwir Mosque

The purpose of this study is to understand and determine how financial reports are presented at the At Tanwir mosque based on ISAK 335. The process of presenting and compiling financial reports is carried out using Microsoft Excel.

Mosque At Tanwir				
General Journal for the Year 2024				
Date	Keterangan	Reff	Debit	Credit
1-Jan	Cash	1-1111	IDR 200,000	
	BSI	1-1112		IDR 200,000
	(Cash Withdrawal)			
1-Jan	Consumption Load	5-1116	IDR 200,000	
	Cash			IDR 200,000
	(Consumption of the Piggy Bank Counting Team)			
3-Jan	Cash	1-1111	IDR 4,117,500	
	BSI	1-1112		IDR 4,117,500
	(Cash Withdrawal)			
3-Jan	Religious Burden	5-1117	IDR 4,100,000	
	Cash			IDR 4,100,000
	(Regular Religious Study)			

Figure 4. Transaction Input
Source: Edited by the Author, 2025

Transaction entry based on cash inflow and cash outflow reports prepared by the mosque administrators during the 2024 period.

The following are the results obtained from the research in the form of mosque financial statements in accordance with ISAK 335 standards.

Mosque At Tanwir					Financial Position Report		
					As Of 31 December 2024		
ASSETS					LIABILITAS		
Current Assets					Debt		
Cash and Cash Equivalents	IDR	7,582,782					IDR -
Accounts receivable	IDR	81,002,500			Total Liabilitas		IDR -
Short-Term Investments	IDR	-					
Other Current Assets	IDR	-					
Total Current Assets	IDR	88,585,282					
Non-current assets					NET ASSETS		
Land	IDR	3,512,500,000			Unrestricted Net Assets		IDR 6,065,917,574
Building	IDR	2,622,500,000			Net Assets with Restrictions		IDR 26,050,000
Accumulated Depreciation of Buildings	IDR	(391,750,000)			Total Net Assets		IDR 6,091,967,574
Vehicles	IDR	295,000,000					
Accumulated Vehicle Depreciation	IDR	(164,375,000)					
Equipment	IDR	411,882,500					
Accumulated Depreciation of Equipment	IDR	(282,375,208)					
Total Non-Current Assets	IDR	6,003,382,292					
Total Assets	IDR	6,091,967,574			Total Liabilities and Net Assets		IDR 6,091,967,574

Figure 5. Financial Position Report
Source: Edited by the Author, 2025

The financial position report describes the position of the assets, liabilities, and net assets of the At Tanwir mosque.

Mosque At Tanwir Comprehensive Income Statement For the year ending 31 December 2024			
NO RESTRICTIONS FROM RESOURCE PROVIDERS			
Income			
Unrestricted Income - Donations	IDR	241,394,000	
Unrestricted Income - Friday Donations	IDR	199,069,000	
Unrestricted Income - Parking Donations	IDR	5,281,000	
Unrestricted Income - Other Donations	IDR	115,556,548	
Unrestricted Income - Infaq Rental Andang	IDR	600,000	
Bank profit sharing income	IDR	114,052	
Total Income	IDR	562,014,600	
Expencc			
Distribution of Donations	IDR	50,984,000	
expense Salaries, Wages & Allowances	IDR	116,300,000	
Expense Electricity, water, and telephone	IDR	50,080,424	
Repair and maintenance expenses	IDR	46,287,850	
Cleaning expenses	IDR	300,000	
Consumption expenses	IDR	30,968,000	
Religious expenses	IDR	183,995,000	
fuel expense	IDR	5,020,000	
Print Expense	IDR	1,489,500	
Consumable expenses	IDR	10,560,300	
Depreciation Expense			
Other Expense	IDR	43,257,809	
Total Expense	IDR	539,242,883	
Surplus (deficit)	IDR	22,771,717	
WITH RESTRICTIONS FROM RESOURCE PROVIDERS			
Income			
Fixed income	IDR	26,050,000	
Total Income	IDR	26,050,000	
Expense			
	IDR	-	
Total Expense	IDR	-	
Surplus (deficit)	IDR	26,050,000	
OTHER COMPREHENSIVE INCOME	IDR	-	
TOTAL COMPREHENSIVE INCOME	IDR	48,821,717	

Figure 6. Comprehensive Income Statement

Source: Edited by the Author, 2025

The comprehensive income statement is a detailed breakdown of the expenses and income of the At Tanwir mosque during the 2024 period.

Mosque At Tanwir Net Asset Change Report For the year ending 31 December 2024	
UNRESTRICTED NET ASSETS FROM RESOURCE PROVIDERS	
Opening Balance	IDR 6,043,145,857
Current Year Surplus	IDR 22,771,717
Net Assets Exempt from Restrictions	IDR -
Closing Balance	IDR 6,065,917,574
Other Comprehensive Income	
Opening Balance	IDR -
Comprehensive Income for the Current Year	IDR -
Closing Balance	IDR -
NET ASSETS WITH RESTRICTIONS FROM RESOURCE PROVIDERS	
Opening Balance	IDR -
Current Year Surplus	IDR 26,050,000
et Assets Exempt from Restrictions	IDR -
Closing Balance	IDR 26,050,000
TOTAL NET ASSETS	IDR 6,091,967,574

Figure 7. Net Asset Change Report

Source: Edited by the Author, 2025

The net asset report presents information on the assets owned by the At Tanwir mosque during the 2024 period, classified into those with restrictions if their use has been determined by the donor and those without restrictions, which are managed by the mosque administrators.

Mosque At Tanwir Cash Flow Statement For the year ending 31 December 2024		
OPERATIONAL ACTIVITIES		
Acceptance of Operational Activities		
Unrestricted Income - Donations	Rp	241,394,000
Unrestricted Income - Friday Donations	Rp	199,069,000
Unrestricted Income - Parking Donations	Rp	5,281,000
Unrestricted Income - Other Donations	Rp	115,556,548
Unrestricted Income - Infaq Rental Andang	Rp	600,000
Fixed income	Rp	26,050,000
Total Operating Revenue	Rp	587,950,548
Operating Expenses		
Distribution of Donations	Rp	50,984,000
expense Salaries, Wages & Allowances	Rp	116,300,000
Expense Electricity, water, and telephone	Rp	50,080,424
Repair and maintenance expenses	Rp	46,287,850
Cleaning expenses	Rp	300,000
Consumption expenses	Rp	30,968,000
Religious expenses	Rp	183,995,000
fuel expense	Rp	5,020,000
Print Expense	Rp	1,489,500
Consumable expenses	Rp	10,560,300
Depreciation Expense	Rp	43,257,809
receivables	Rp	81,002,500
Total Operating Expenses	Rp	620,245,383
Increase (Decrease) in Cash from Operating Activities	-Rp	32,294,835
INVESTMENT ACTIVITIES		
Acceptance of Investment Activities		
Total Investment Activity Revenue	Rp	-
Investment Activity Expenditures		
Equipment Purchases	Rp	34,437,500
Increase (Decrease) in Cash from Investing Activities	Rp	34,437,500
FUNDING ACTIVITIES		
Acceptance of Funding Activities		
Bank Profit Sharing Income	Rp	114,052
Total Revenue from Funding Activities	Rp	114,052
Funding Activity Expenditures		
Total Expenditures for Funding Activities	Rp	-
Increase (Decrease) in Cash from Financing Activities	Rp	114,052
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-Rp	66,618,283
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	Rp	74,201,065
CASH AND CASH EQUIVALENTS AT END OF PERIOD	Rp	7,582,782

Figure 8. Cash Flow Statement
Source: Edited by the Author, 2025

The cash flow statement presents information about the income and expenses of the At Tanwir mosque during the 2024 period.

<p style="text-align: center;">AT TANWIR MOSQUE</p> <p style="text-align: center;">NOTES TO THE FINANCIAL STATEMENTS</p> <p style="text-align: center;">AS OF DECEMBER 31, 2024</p> <p style="text-align: center;">(Expressed in rupiah, unless otherwise stated)</p>	
1. General	
a. Establishment and General Information	<p>At Tanwir Mosque is a Muhammadiyah mosque which was established in 1992 with a building area of 14 x 26 M² which was inaugurated by H. Syaffi as one of the Muhammadiyah Central Leaders. At Tanwir Mosque is located at Sultan Adam Street, Mahligai Complex, Surgi Mufti, North Banjarmasin District, Banjarmasin City, South Kalimantan.</p>
b. At Tanwir Mosque Activities	<p>At Tanwir Mosque has routine activities that are always carried out, such as religious, educational and social activities.</p> <p>a) Religious Activities</p> <ol style="list-style-type: none"> 1) 5-time prayer 2) Friday Prayer 3) Eid al-Fitr Prayer 4) Tarawih Prayer 5) Eid al-Adha Prayer 6) Eclipse Prayer <p>b) Education Activities</p> <ol style="list-style-type: none"> 1) Intensive Quranic Education <p>c) Da'wah Activities</p>

1) Routine recitation: ba'da ashar on Wednesdays, ba'da magrib on Thursday nights, ba'da dawn on Saturdays, and other special recitations on an incidental basis.	
d) Social Activities	<ol style="list-style-type: none"> 1) Organizing Corpse Management for People in Need
e) Economic Activity	<ol style="list-style-type: none"> 1) Receipt and Distribution of Zakat Fitr
f) Health Activities	<ol style="list-style-type: none"> 1) Blood Donation 2) Health Check 3) Etc.
c. Chairman, Advisor, Other Board Members	<p>The composition of the At Tanwir Mosque management in the period 2024 - 2029 is as follows:</p> <p>Chair : H. Abdul Chair, SKM</p> <p>Advisor :</p> <ol style="list-style-type: none"> 1. H. Hamdi Jafari A.A 2. H. Sya'duddin 3. H. Shamsyarn Syarkawi 4. H. Sarno Efendi 5. Prof. Dr. H. Djumadi Salim, SH, M.Hum 6. Ir. Rusdi Hartono, M.Si 7. Nanang Hermansyah, SH, MH 8. Alfina Fauzan, SH, MH <p>In 2024 until now in 2025 the number of At Tanwir mosque administrators is 51 people.</p>
2. Summary of Significant Accounting Policies	
a. Basis for Preparation of Financial Statements	<p>The financial statements, except for the statement of cash flows, have been prepared on the accrual basis of accounting and the historical cost</p>

Figure 9. Notes to the Financial Statements

Source: Edited by the Author, 2025

The notes to the financial statements present information in a structured manner based on account items and disclosure policies that must be presented at the At Tanwir mosque during the 2024 period.

Discussion

Exposure and Comparison of Financial Statements Prepared by the Mosque with Financial Statements Based on ISAK 335

In an effort to understand the financial condition of the At Tanwir mosque as a whole, the authors interpret and analyze the financial data obtained from the mosque management. The analysis technique used in this study refers to the standard presentation of financial statements of non-profit entities based on Financial Accounting Standards Interpretation ISAK 335, with a full accounting cycle approach. ISAK 335 is the main guideline in the preparation of financial statements of non-profit entities in Indonesia, which provides a framework for organizations such as mosques to prepare financial statements in a transparent, accountable and structured manner (Dewan Standar Akuntansi Keuangan, 2024). Based on empirical data collected during 2024, the At Tanwir mosque still applies a very simple financial recording method. The mosque's financial recording system is carried out on a monthly basis by recapitulating revenue and expenditure data every day. As a form of contribution to the development of good financial governance, the author then compiles the financial statements of the

At Tanwir mosque based on the ISAK 335 standard, by going through the entire accounting cycle, starting from transaction identification, journaling, bookkeeping, preparation of financial statements, to the presentation of notes on financial statements. The results show a reporting structure that is much more detailed, systematic, and reflects the overall financial condition.

The financial statements version of ISAK 335 consists of four main components, namely the statement of financial position, statement of activities, statement of cash flows, and notes to the financial statements. From the statement of financial position as of December 31, 2024, it is known that the amount of cash and cash equivalents owned by the At Tanwir mosque is IDR 7,582,782. In addition, the mosque also has receivables worth IDR 81,002,500 which reflect financial claims against unsettled third parties. The mosque's fixed assets include land amounting to IDR 3,512,500,000, buildings amounting to IDR 2,622,500,000, vehicles amounting to IDR 295,000,000, and equipment amounting to IDR 411,882,500. To maintain the accuracy of asset values, the accumulated depreciation of buildings, vehicles, and equipment is calculated with a total value of IDR (391,750,000), IDR (164,375,000), and IDR (282,375,208), respectively. Depreciation is important to reflect the decline in asset value over its useful life and is part of sound accounting practice in reflecting the real value of assets. The total net assets held by the mosque based on the financial statements of ISAK 335 amounted to IDR 6,091,967,574, which consists of two types: net assets without restrictions from resource providers of IDR 6,065,917,574 and net assets with restrictions of IDR 26,050,000. This grouping is important because it shows the extent to which the funds received can be used flexibly or limited to specific purposes. Meanwhile, the statement of activities or statement of changes in net assets shows that the total income of the mosque in 2024 reached IDR 588,064,600. The income consists of various unrestricted sources such as routine infaq, Friday infaq, parking infaq, and bank profit sharing income. Tied income of IDR 26,050,000 represents donations that are specifically designated for certain purposes and cannot be used generally. In terms of expenses, the total operational expenses of the mosque in 2024 include various types of expenses, including infaq distribution expenses of IDR 50,984,000, salaries and benefits expenses of IDR 116,300,000, electricity and utilities expenses of IDR 50,080,424, and religious expenses of IDR 183,995,000 which is the highest expense after salaries. Other expenses such as consumption, printing, fuel, consumables, and other social expenses are also recorded in detail with clear account classification. The notes to the financial statements prepared in accordance with ISAK 335 provide additional information about the accounting policies applied. The financial statements of the mosque are based on the accrual basis of accounting, except for the statement of cash flows which uses the indirect method. Net assets are classified based on restrictions on use, and expenses are recognized when incurred, in accordance with accrual accounting principles. The use of rupiah currency and the reporting period from January to December 2024 are also

explicitly stated, as is common practice in the preparation of formal financial statements.

A comparison between the mosque's version of the financial statements and the ISAK 335 version shows some fundamental differences. First, the mosque's financial statements only contain cash in and out information without a complete reporting structure. There is no account grouping, statement of financial position, or recognition of assets and liabilities. While in the ISAK 335 version, the financial statements present cash position, assets, liabilities, and net assets in detail, including depreciation of fixed assets that illustrate changes in value over the useful life. Second, the mosque's report does not contain notes to the financial statements, even though these notes are important to provide context to the numbers in the main report. In the ISAK 335 version of the report, the notes present information on revenue and expense recognition policies, depreciation methods, as well as details of the board structure and organizational activities relevant to the mosque's financial activities. Third, the recording method in the mosque's report tends to be cash basis, where transactions are recognized only when cash is received or paid. In contrast, the ISAK 335 version of the report uses the accrual method, where income and expenses are recognized when they occur, not when cash changes hands. The accrual method provides a more realistic picture of the organization's actual economic conditions. Fourth, in terms of accountability, the ISAK 335 version of the report provides a more comprehensive picture to the public or donors of how donated funds are used and allocated. This is in line with the principles of transparency and accountability that are the main basis for financial reporting of non-profit organizations. This report is not only a financial documentation tool, but also an effective communication tool with stakeholders. By preparing financial statements based on ISAK 335, At Tanwir mosque can significantly improve financial governance. Steps such as account coding, grouping of income and expenses, preparation of the statement of activities, as well as preparation of notes to the financial statements, all contribute to the creation of a professional and trustworthy accounting system.

CONCLUSION

From the results of research on the presentation of financial statements based on ISAK 335 at the At Tanwir mosque, it can be concluded that the At Tanwir mosque has not implemented the presentation of financial statements in accordance with Financial Accounting Standards Interpretation 335, then there is no data collection or recording of assets from the beginning of acquisition until 2024, financial records are only recorded simply by recording cash in and cash out using the Microsoft Excel application. After preparing financial statements based on accounting cycle procedures, it can be seen that the total comprehensive income of the At Tanwir mosque is IDR

48,821,717, while the total net assets are IDR 6,091,967,574, then the amount of cash and cash equivalents at the end of the period as of December 31, 2024 is IDR 7,582,782.

Based on these conclusions, some recommendations for the At Tanwir mosque are that the At Tanwir mosque management should implement appropriate financial reporting based on ISAK 335, this is done so that the reporting is more detailed and more transparent to the public, considering that there are also quite a lot of income and expenses, then the At Tanwir mosque management should have at least one administrator who is familiar with the presentation of financial reports based on ISAK 335, so that it can be easier to present, and finally the mosque management should record every asset purchased and reassess assets.

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