



Evaluation and Design of Mosque Financial Statements Based on ISAK 35

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Abstract. *The aim of this study is to analyze the financial report format presented by Masjid Besar Al-Jami' Khoirul Huda. This study also seeks to assess whether the financial report complies with ISAK 35 standards and to explore its benefits for the mosque's management. The research method used is a descriptive approach with a qualitative method. The findings of this study show that the financial report prepared by the mosque's treasurer only contains information about income and expenses, which complies with ISAK 35 standards. However, the report does not include a statement of financial position, which is an essential component of financial reporting according to accounting standards.*

Abstrak. Tujuan dari penelitian ini adalah untuk menganalisis bentuk laporan keuangan yang telah disajikan oleh Masjid Besar Al-Jami' Khoirul Huda. Penelitian ini juga bertujuan untuk menilai apakah laporan keuangan tersebut telah sesuai dengan standar ISAK 35 serta mengeksplorasi manfaatnya bagi pengelolaan masjid. Metode penelitian yang digunakan adalah pendekatan deskriptif dengan metode kualitatif. Hasil penelitian menunjukkan bahwa laporan keuangan yang disusun oleh bendahara masjid hanya mencakup informasi mengenai pendapatan dan pengeluaran, yang telah sesuai dengan standar ISAK 35. Namun, laporan keuangan tersebut belum mencakup laporan posisi keuangan, yang merupakan salah satu elemen penting dalam penyusunan laporan keuangan sesuai standar akuntansi.

Keywords:

Mosque;

ISAK 35;

Financial Report

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Introduction

A mosque is not merely a place for performing worship, but also often serves as a center for social activities, religious education, and a unifying place for Muslims (Manjaleni & Hermansyah, 2023). Within its walls, Muslims can use the mosque as

a medium to enhance their knowledge and deepen their understanding of Islamic teachings through religious studies, religious skills training, and other activities (Ahdi et al., 2024). The mosque can also be used for various social activities, such as fundraising to help others, humanitarian aid, and other charitable programs. Therefore, mosques do not seek profit but receive funds from various sources to support the activities carried out and to improve the facilities of the mosque. (Juniaswati & Murdiansyah, 2022).

The significant amount of funding allocated to support mosque activities encourages mosque administrators to pay closer attention to public trust in the management of these funds (Awalia et al., 2023). Therefore, it is important for mosque administrators to consider presenting financial reports that are transparent, accountable, and in accordance with applicable standards as a form of accountability to the community and donors, thereby strengthening their trust in the mosque. According to Alfansyah K et al., (2023) a mosque is one of the religious institution entities included in non-profit organizations. A non-profit organization is an organization that is usually established by a group with a specific purpose that is not profit-oriented, although this does not mean that it does not generate profit. Similarly, a mosque is intentionally established as a form of service to the community, to be used as a place of worship and religious education (Harahap, 2020). Based on ISAK 35, a standard established by DSAK IAI (Financial Accounting Standards Board of the Indonesian Institute of Accountants) to facilitate the proper and accurate presentation of financial statements for non-profit organizations (Putra, 2020). ISAK 35 states that financial statements for non-profit entities involve a statement of financial position available in two formats, a statement of comprehensive income in two formats, a statement of changes in net assets, a cash flow statement using both direct and indirect methods, and notes that complement the financial statements. By managing funds well, non-profit entities can provide relevant information to donors and other interested parties (DSAK, 2020).

As of 2020, there were 264,180 mosques in Indonesia, consisting of one national mosque (Masjid Istiqlal), 400 grand mosques, 915 historic mosques, 33 regional mosques, 4,591 large mosques, 215,840 community mosques, and 42,398 mosques in public places (Kemenag, 2020). In a study by Rini (2018), from interviews conducted with mosque administrators randomly selected from 40 districts in the Greater Jakarta area (Jabodetabek), it was found that 97.41% of mosques already had financial reports. However, these reports were generally limited to cash receipts and disbursements. Only 27.59% of mosques prepared their financial statements based on PSAK (Indonesian Financial Accounting Standards). Therefore, it can be concluded that many mosques still consider the use of accounting principles as taboo in their financial management and often lack knowledge on how accounting principles can be used to properly record and report mosque finances according to standards (Mursidah et al., 2023).

In order to support worship and religious activities as well as maintain the upkeep of mosques, useful information is needed (Rumiatiy & Nawirah, 2022). Mosque administrators (takmir) also require accurate financial reports related to: 1) the situation and condition of the congregation, 2) the mosque's finances and receipts, and 3) other relevant information pertaining to the interests of the mosque, especially in terms of expenditures. This aims to provide accountability to the administrators and the mosque congregation (stakeholders) (Alamsyah, 2002). The phenomenon of not applying ISAK 35 in the presentation of financial statements, particularly in mosques, has been observed in several studies. One study conducted Octisari et al., (2021) found that several mosques in the Kedung Banteng District, Banyumas Regency, still had not applied ISAK 35 as the basis for presenting financial

statements. This was because the mosque treasurers admitted that the term was unfamiliar to them, and the most important thing was the system of mutual trust among the community towards the administrators who are in charge.

A subsequent study conducted by Juniaswati & Murdiansyah (2022) revealed that Masjid Sabilillah in Malang City cannot be considered fully accountable because it has not yet implemented ISAK 35. This is because Masjid Sabilillah has not fulfilled the five types of financial statements, which include the comprehensive report, the statement of changes in net assets, the statement of financial position, the cash flow statement, and the notes to the financial statements. Dwikasmanto, (2020) also conducted a study at Masjid Nurul Iman Al-Hidayah and found that Masjid Nurul Iman Al-Hidayah in Barumanis Village had not prepared financial statements in accordance with ISAK 35, as the financial statements were only based on general mosque financial reports. Additionally, the financial management and recording at Masjid Nurul Iman Al-Hidayah in Barumanis Village were still limited to recording the mosque's income and expenses.

This study selected one non-profit entity, namely Masjid Besar Al-Jami' Khoirul Huda in Paninggaran Village, Paninggaran District, Pekalongan Regency. This mosque is recognized as the largest mosque in its village and serves as the center for Islamic worship and religious activities in Paninggaran Village. Masjid Besar Al-Jami' Khoirul Huda regularly reports its financial management to the community every week, just before Friday prayers. The mosque administrators deliver financial reports verbally using the available sound system at Masjid Besar Al-Jami' Khoirul Huda. These financial reports are based on cash records maintained by the mosque administrators in a simple format, covering cash receipts and expenditures.

Research Methods

In this study, to provide detailed information based on its real conditions, the author used a descriptive approach with a qualitative method. The qualitative method adheres to the belief that the researcher's background and knowledge are crucial for investigating the actual conditions (Subadi, 2017). The subjects of this study were several administrators of Masjid Besar Al-Jami' Khoirul Huda in Paninggaran Village, such as the Chairman, Secretary, and Treasurer responsible for the daily management of the mosque. The object of this study was the financial reports for the year 2023, which will be examined to determine whether they comply with ISAK 35 standards. In this research, the analysis and conclusions will be based on interviews with mosque administrators and the financial reports for the year 2023, aiming to identify any deficiencies or errors in the records compared to ISAK 35 standards. The findings will be summarized and presented in accordance with ISAK 35 guidelines in a manner that is easily understandable.

Results and Discussion

Masjid Besar Al-Jami' Khoirul Huda in Paninggaran Village, Paninggaran District, Pekalongan Regency is one of the largest mosques in the area. This mosque is frequently used for worship and major religious events in the village. Regarding the operational funding of the mosque for its daily activities, according to Mr. Agus Joko Santoso interviewed on December 30, 2023:

"For income, we receive an average of 150 thousand rupiah daily from morning donations (*infaq pagi*), which amounts to about 3 million rupiah per month. Additionally, there are charity boxes distributed every Friday, from which we usually collect around 1 million rupiah. As for expenditures, we usually allocate funds for preacher allowances and provide aid in case of disasters in our village."

From the interview, it is evident that Masjid Besar Al-Jami' Khoirul Huda in Paninggaran Village, Paninggaran District, Pekalongan Regency receives regular income from morning donations and charity boxes. The main sources of income are morning donations and charity boxes, while expenditures include preacher allowances and aid distribution to villagers in need. In the financial recording process conducted by the mosque, based on an interview with Mr. Muhrowi, the treasurer, on January 1, 2024, he stated:

"We use a computer for our record keeping. However, we still lack understanding of the accounting recording flow according to ISAK 35, so our recording is done simply to ensure clarity and transparency."

From the interview, it was revealed that financial records at Masjid Besar Al-Jami' Khoirul Huda are computerized. They acknowledged their limited understanding of the accounting recording flow as per ISAK 35 standards. Nevertheless, they strive to maintain clear and transparent record keeping. This indicates that while they employ a computerized system, their understanding of accounting standards is limited, yet they remain committed to transparency in managing the mosque's finances. In line with the information obtained during the interview, it is known that the mosque's financial reports still use a simplified format. The financial report can be seen in Figure 1.

Figure 1. Financial Report for December of Nurul Huda Mosque

| LAPORAN KEUANGAN BULAN DESEMBER 2023 MASJID JAMI' KHOIRUL HUDA DESA PANINGGARAN KECAMATAN PANINGGARAN KABUPATEN PEKALONGAN | | | | | | |
|--|-------------------|--|-----------------|----------------|------------------|---------------|
| NO | Tanggal Transaksi | URAIAN KEGIATAN | BUKTI TRANSAKSI | PEMASUKAN (Rp) | PENGELUARAN (Rp) | SALDO (Rp) |
| 1 | 01/12/2023 | Saldo bulan November 2023 | | 59.758.738,00 | | 59.758.738,00 |
| 2 | 01/12/2023 | Kotak Infaq Jum'at manis | | 968.000,00 | | 60.727.738,00 |
| 3 | 06/12/2023 | beli bibit parfum/pewangi | | | 600.000,00 | 60.127.738,00 |
| 4 | 07/12/2023 | Bayar listrik | | | 468.975,00 | 59.658.763,00 |
| 5 | 08/12/2023 | Kotak Infaq Jum'at Pon | | 1.100.000,00 | | 60.758.763,00 |
| 6 | 08/12/2023 | Bantuan transport Mubaligh | | | 600.000,00 | 60.158.763,00 |
| 7 | 09/12/2023 | Beli obat semprot rumput | | | 70.000,00 | 60.088.763,00 |
| 8 | 10/12/2023 | Laundry sajadah dan keset | | | 50.000,00 | 60.038.763,00 |
| 9 | 12/12/2023 | Beli pembersih lantai | | | 60.000,00 | 59.978.763,00 |
| 10 | 13/12/2023 | Pembayaran honor Marbot masjid | | | 1.500.000,00 | 58.478.763,00 |
| 11 | 14/12/2023 | Belanja material dan ongkos tenaga kerja pembangunan Gudang P. 19 M, L. 4 M (Minggu 1,2 & 3) | | | 17.671.000,00 | 40.807.763,00 |
| 12 | 14/12/2023 | Perbaikan Toa, Mesindan Instalasi | | | 800.000,00 | 40.007.763,00 |
| 13 | 15/12/2023 | Kotak Infaq Jum'at Kliwon | | 1.228.000,00 | | 41.235.763,00 |
| 14 | 20/12/2023 | Sodaqoh dari Bp. Lahidin (Dk. Sijambu) | | 1.900.000,00 | | 43.135.763,00 |
| 15 | 22/12/2023 | Kotak Infaq Jum'at Pahing | | 1.060.000,00 | | 44.195.763,00 |
| 16 | 28/12/2023 | Kotak WC Putra | | 435.000,00 | | 44.630.763,00 |
| 17 | 29/12/2023 | Kotak Infaq Jum'at Wage | | 1.110.000,00 | | 45.740.763,00 |
| 18 | 31/12/2023 | Saldo Akhir bulan Desember | | 67.560.738,00 | 21.819.975,00 | 45.740.763,00 |

Empat Puluh Lima Juta Tujuh Ratus Empat Puluh Ribu Tujuh Ratus Enam Puluh Tiga Rupiah

PENGURUS MASJID BESAR AL-JAMI' KHORUL HUDA DESA PANINGGARAN

Source: Financial Report of Nurul Huda Mosque (2023).

The financial report prepared by the treasurer of Masjid Besar Al-Jami' Khoirul Huda only includes information on the mosque's income and expenses. The report consists of columns for income, expenses, and balance, providing a summary of the mosque's financial situation. Detailed transaction details, in accordance with ISAK 35 standards, are obtained from the information provided by the mosque's treasurer. This indicates a focus on documenting income earned and expenses incurred, ensuring transparency and accountability in mosque financial management. Meanwhile, the financial position statement for Masjid Besar Al-Jami' Khoirul Huda is still not available, so the researcher took the initiative to create a financial position statement for December 2023, as shown in the table below:

Table 1. Comprehensive Income Statement for Year 2023

| Masjid Besar Al-Jami' Khoirul Huda | | |
|---|------------|-------------------|
| Laporan Penghasilan Komperhensif | | |
| Desember 2023 | | |
| Tanpa Pembatasan Dari Pemberi Sumber Daya | | |
| Pendapatan | | |
| Kotak Amal Jum'at | Rp | 5.466.000 |
| Kotak Amal Sebaran | Rp | 435.000 |
| Pendapatan Lainnya | Rp | 1.900.000 |
| Total Pendapatan | Rp | 7.801.000 |
| Beban | | |
| Beban Listrik | Rp | 468.975 |
| Beban Gaji | Rp | 1.500.000 |
| Beban Operasional | Rp | 1.380.000 |
| Beban Perbaikan | Rp | 18.471.000 |
| Total Beban | Rp | 21.819.975 |
| Dengan Pembatasan Dari Pemberi Sumber Daya | | |
| Pendapatan | | |
| Kotak Amal Jum'at | - | |
| Kotak Amal Sebaran | - | |
| Pendapatan Lainnya | - | |
| Total Pendapatan | - | |
| Beban | | |
| Beban Listrik | - | |
| Beban Gaji | - | |
| Beban Operasional | - | |
| Total Beban | - | |
| Total Penghasilan Komperhensif | -Rp | 14.018.975 |

Source: Compiled by the Researcher, (2024)

Based on the comprehensive income statement of Masjid Besar Al-Jami' Khoirul Huda above, the total income received by the mosque in December amounted to Rp 7,801,000, comprising Friday charity boxes totaling Rp 5,466,000, distributed charity boxes amounting to Rp 435,000, and other income of Rp 1,900,000. Meanwhile, the expenses included operational expenses totaling Rp 19,851,000, salary expenses of Rp 1,500,000, and electricity expenses of Rp 468,975. With these expenses, the mosque experienced a deficit of Rp 14,018,975. The mosque is still under construction, leading to higher expenditures compared to its income during that month. This is because the mosque operates in a consumptive manner, where according to Pradesyah et al., (2021) consumptive funds refer to mosque funds allocated for physical mosque needs.

Table 2. Statement of Changes in Net Assets 2023

| Masjid Besar Al-Jami' Khoirul Huda | | |
|---|-----------|-------------------|
| Laporan Perubahan Aset Neto | | |
| Desember 2023 | | |
| Tanpa Pembatasan Dari Pemberi Sumber Daya | | |
| Saldo Awal | Rp | 101.210.783 |
| Surplus (Defisit) Tahun Berjalan | -Rp | 14.018.975 |
| Saldo Akhir | Rp | 87.191.808 |
| Dengan Pembatasan Dari Pemberi Sumber Daya | | |
| Saldo Awal | - | |
| Surplus (Defisit) Tahun Berjalan | - | |
| Aset Neto yang dibebaskan dari Pembatasan | - | |
| Saldo Akhir | - | |
| Total Aset Neto | Rp | 87.191.808 |

Source: Compiled by the Researcher, (2024)

Based on the statement of changes in net assets of the mosque, it is known that the opening balance was Rp 101,210,783 at the beginning of December, and the deficit for December amounted to Rp 14,018,975. Therefore, the ending balance of the statement of changes in net assets amounted to Rp 87,191,808. The opening balance of the net asset changes represents the closing balance of the financial report in November 2023 (Satria & Fatmawati, 2021).

Table 3. Cash Flow Statement 2023

| Masjid Besar Al-Jami' Khoirul Huda | | |
|---|----|-----------------------|
| Laporan Arus Kas | | |
| Desember 2023 | | |
| AKTIVITAS OPERASI | | |
| Kas Kotak Amal | Rp | 5.901.000 |
| Kas dari Sumbangan | Rp | 1.900.000 |
| TOTAL PENERIMAAN | | Rp 7.801.000 |
| Kas Pembayaran Gaji | Rp | 1.500.000 |
| Kas Pembayaran Listrik | Rp | 468.975 |
| Kas Pembelian Bahan Material dan Perbaikan | Rp | 18.471.000 |
| TOTAL PENGELUARAN | | -Rp 20.439.975 |
| Total Kas Aktivitas Operasi | | -Rp 12.638.975 |
| AKTIVITAS INVESTASI | | |
| Pembelian Bahan Operasional | Rp | 1.380.000 |
| Total Kas Aktivitas Investasi | | -Rp 1.380.000 |
| AKTIVITAS PENDANAAN | | |
| Investasi Bangunan | - | |
| KENAIKAN (PENURUNAN) NETO KAS DAN SETARA KAS | | -Rp 14.018.975 |

| | |
|--|-----------------------|
| KAS SETARA KAS PADA AWAL PERIODE | Rp 101.210.783 |
| KAS SETARA KAS PADA AKHIR PERIODE | Rp 87.191.808 |

Source: Compiled by the Researcher, (2024)

Based on the presentation of the cash flow statement above, it can be observed that there are two activities: operating and investing activities. In the operating activities, cash outflows were mainly for the purchase of mosque materials amounting to Rp 17,671,000. Additionally, there were payments for salaries amounting to Rp 1,500,000 and electricity bills amounting to Rp 468,975 in December. In terms of inflows, there were contributions from charity boxes, both distributed and Friday collections, totaling Rp 5,901,000, and donations amounting to Rp 1,900,000. As for investing activities, there was only an expenditure for operational purchases amounting to Rp 2,180,000. The total from operating and investing activities resulted in a net increase (decrease) in cash and cash equivalents of Rp 14,018,975. Next, the net increase (decrease) in cash and cash equivalents is adjusted by adding or subtracting according to its surplus or deficit nature against the cash and cash equivalents balance, in this case, subtracting from the beginning balance of the period amounting to Rp 101,210,783, which then becomes the ending cash balance of Rp 87,191,808.

Table 4. Financial Statement 2023

| Masjid Besar Al-Jami' Khoirul Huda | | |
|---|-----------|-------------------|
| Laporan Posisi Keuangan | | |
| Dec-23 | | |
| ASET | | |
| Aset Lancar | | |
| Kas | Rp | 87.191.808 |
| Piutang | - | |
| Perlengkapan | - | |
| Total Aset Lancar | Rp | 87.191.808 |
| Aset Tidak Lancar | | |
| Peralatan | - | |
| Akumulasi Penyusutan Peralatan | - | |
| Total Aset Tidak Lancar | - | |
| Jumlah Aset | | |
| - | | |
| LIABILITAS | | |
| Hutang Bank | - | |
| Jumlah Liabilitas | - | |
| ASET NETO | | |
| Tanpa pembatasan | Rp | 87.191.808 |
| Dengan pembatasan | - | |
| Total Aset Neto | Rp | 87.191.808 |
| Jumlah Aset dan Liabilitas | Rp | 87.191.808 |

Source: Compiled by the Researcher, (2024)

Based on the balance sheet above, it is evident that the cash balance at the end of December 2023 was Rp 87,191,808, and the net assets without restrictions for that year amounted to Rp 87,191,808 as well. These results indicate that the financial position during that period was balanced, with no difference between assets and liabilities.

Based on the table, the financial statements created by the researcher aim to provide a clear picture of the amount of assets owned by the mosque. Additionally, it clearly shows the obligations or liabilities that the mosque must fulfill, such as debts and other obligations. This is crucial to ensure that the mosque can manage its finances well and provide transparent information to relevant parties, such as donors, the government, and the general public.

Furthermore, this research aligns with previous studies, such as the study conducted by Mursidah et al., (2023) where in their research at mosques like Ubudiyah Aulawiyah PTPN II, Masjid Al-Ikhlas, and Masjid Shalatul Falah, it was found that these mosques did not apply ISAK 35 as a reference in preparing their financial statements because the mosque treasurers admitted that the term was unfamiliar to them. Challenges faced in the preparation of financial statements based on ISAK 35 by the management of Ubudiyah Aulawiyah PTPN II mosque included time constraints, while Masjid Al-Ikhlas faced issues related to understanding ISAK 35 due to a lack of awareness.

Conclusion and Recommendations

The conclusion of this study is that Masjid Besar Al-Jami' Khoirul Huda in Desa Paninggaran, Kabupaten Pekalongan manages its finances by initially recording transactions manually, which are then transferred to computerized records. The financial statements prepared by the treasurer only contain information about income and expenses and are not fully compliant with ISAK 35 standards. There are also numerous errors in the financial reporting. The researcher created comprehensive financial statements to facilitate the classification of the mosque's assets and liabilities. This is important to ensure that the mosque can manage its finances effectively and provide accurate information to stakeholders. Overall, the mosque's efforts in financial management, recording, and reporting demonstrate a commitment to transparency, although there is a need to improve the integration of recording systems with technology and understanding of better accounting standards.

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