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E ISSN : 2986-5603

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LITERACY AND BASIC ACCOUNTING TRAINING BASED ON ISAK 35 FOR MOSQUE MANAGEMENT BOARD ADMINISTRATORS IN SENTUL VILLAGE, BALARAJA DISTRICR, TANGERANG REGENCY

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Abstract

Mosques as non-profit institutions play a strategic role in the social and religious life of the community, making transparent and accountable financial management in accordance with applicable standards, namely ISAK 35, a critical necessity. In practice, however, most mosque administrators (DKM) still rely on simple cash recording and lack an understanding of preparing financial statements based on accounting standards. This community service activity aims to improve the knowledge and skills of Al-Hidayah Mosque administrators in Sentul Village, Balaraja Subdistrict, Tangerang Regency in preparing financial statements in accordance with ISAK 35 using Microsoft Excel. The implementation methods included lectures, technical guidance, mosque asset and activity identification, and interactive discussions. The activity was attended by 9 participants from the mosque's administrative and secretarial staff. Evaluation results through pre-test and post-test assessments demonstrated a significant improvement in participants' understanding, where prior to the training no participant was able to answer all questions correctly, whereas after the training three participants successfully answered all questions correctly. Participants also showed high enthusiasm and expressed their intention to implement the bookkeeping system introduced during the training. This activity recommends a separation between the treasurer function and the bookkeeping function to accommodate the technological capability gap across different generations of mosque administrators.

Keywords: *ISAK 35, Mosque Accounting, Financial Statements, Community Service, DKM*

INTRODUCTION

Mosques are not only places of worship but also serve as centers for social, educational, and community empowerment activities. In carrying out these functions, mosques manage funds obtained from donations, alms (sadaqah), zakat, waqf, and other community contributions. The increasing amount of funds managed by mosques requires a transparent, accountable, and reliable financial management system to maintain public trust and ensure the sustainability of mosque programs. Therefore, proper financial management has become an essential aspect of supporting professional governance within mosque organizations.

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As non-profit-oriented entities, mosques possess characteristics that differ from profit-oriented business organizations. Financial management in mosques should not only focus on recording cash receipts and disbursements but should also provide relevant, reliable, and understandable financial information for stakeholders. To support this objective, the Indonesian Financial Accounting Standards Board issued Interpretation of Financial Accounting Standards (ISAK) 35 concerning the Presentation of Financial Statements for Non-Profit-Oriented Entities. ISAK 35 provides guidelines for non-profit organizations, including mosques, in preparing statements of financial position, statements of comprehensive income, statements of changes in net assets, cash flow statements, and notes to financial statements, thereby enhancing transparency and accountability in financial reporting.

Despite the availability of these standards, the implementation of ISAK 35 in mosque financial management remains limited in many regions of Indonesia. Many mosque administrators still lack adequate knowledge and skills regarding financial reporting based on applicable accounting standards. Consequently, financial records are often maintained using a simple cash-based approach that only reports cash inflows and outflows. A study conducted at Al-Ikhlas Mosque in Kota Datar Village revealed that the mosque's financial management had not complied with ISAK 35 because the records only included income, expenses, and ending cash balances, while the administrators had limited understanding of the standard (Awalia et al., 2023).

Similar findings were reported in a study of Al-Jaatsiyah Mosque in Palembang, which indicated that financial reporting was not prepared in accordance with ISAK 35. The mosque only maintained records of cash receipts and expenditures without adequate asset documentation. This condition highlights the need to improve human resource capacity, particularly in accounting and financial reporting competencies among mosque administrators (Saleh, Roy., Romanda, Chandra., Trisna, 2024)

Furthermore, research conducted at Al-Qadar Mosque in West Balikpapan found that mosque administrators experienced difficulties in preparing financial statements in accordance with ISAK 35. Limited understanding of non-profit accounting standards resulted in financial reports that were unable to comprehensively present the financial condition of the mosque. The study emphasized the importance of training and continuous assistance for mosque managers to improve financial reporting practices (Amalia et al., 2024).

Transparency and accountability in mosque financial management are also critical issues in the governance of religious organizations. Research conducted at Al-Istiqomah Mosque demonstrated that the implementation of ISAK 35 contributed significantly to improving transparency, accounting information systems, and accountability in mosque financial management. The adoption of the standard enabled the preparation of more comprehensive financial reports that provided stakeholders with better information regarding the utilization of mosque funds (Ahdi et al., 2024).

Likewise, a study at the Grand Mosque of Watampone found that although mosque funds were primarily derived from community donations, financial records remained limited to cash receipts and payments. This finding indicates the necessity of implementing ISAK 35 as a guideline for preparing systematic and comprehensive financial statements in non-profit organizations (Nurlinda & Muis, 2024).

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Previous studies have consistently identified several barriers to the implementation of ISAK 35, including limited accounting knowledge, inadequate understanding of financial reporting standards, and the lack of structured training programs for mosque administrators. As a result, many mosque financial reports fail to meet stakeholders' information needs and accountability expectations (Khadafi, H. M., & Irvan, 2024).

Based on the results of initial observations and interviews with the management of the Al-Hidayah Mosque, it was discovered that financial recording was still done manually using a simple cash book. The reports prepared were not in accordance with the provisions of ISAK 35, and the management did not have adequate knowledge and skills in using Microsoft Excel applications for preparing financial reports. This condition resulted in the resulting financial information being incomplete, less systematic, and not meeting the principles of accountability. The selection of the Al-Hidayah Mosque as a community service partner was based on several considerations, namely: (1) the mosque has routine financial activities originating from donations, alms, and endowments; (2) the management had the motivation to improve the quality of financial management; (3) had never received training in preparing financial reports based on ISAK 35; and (4) the results of this activity had the potential to be replicated in other mosques in the Balaraja District area.

Based on these conditions, this community service activity aims to: (1) increase the understanding of mosque administrators regarding the importance of preparing financial reports in accordance with ISAK 35; (2) provide practical training in the use of Microsoft Excel applications in financial recording and reporting; (3) increase transparency and accountability in the management of congregational funds; and (4) increase congregational trust and opportunities to obtain funding support from external parties. Thus, this activity is expected to encourage the creation of more professional, effective, and sustainable mosque financial governance.

METHODS

To achieve the goals of this community service activity, several steps have been designed and assessed to measure its success. The methods used to implement this community service are as follows:

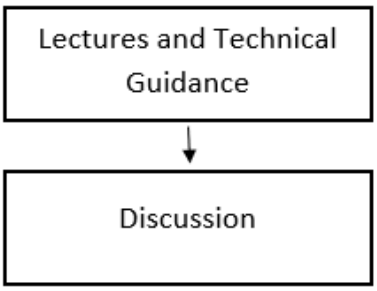


Figure 1 Activity Implementation Flow

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A. Lectures and Technical Guidance

The initial phase of the activity was carried out through an informative and educational lecture. In this session, the community service team presented two main topics to all participants, who were members of the Mosque Prosperity Council (DKM) in Sentul Village:

Table 1. Material presented in PKM activities

No.	Topic
1.	The Concept and Urgency of ISAK-Based Mosque Accounting 35
2.	Mosque Financial Accounting Application Using Microsoft Excel

In the first session, the speaker explained the importance of orderly and standardized mosque financial management in accordance with the interpretation of Financial Accounting Standards Number 335 (ISAK 335) concerning the presentation of financial statements for non-profit entities. Participants were encouraged to understand that good financial reporting is not merely an administrative obligation but also a form of trust and accountability to the congregation and the wider community. Financial reports that meet standards also have the potential to open access for mosques to obtain grant funds from donor institutions, companies through CSR programs, and from foreign donors.

The presenter also emphasized that currently, the majority of DKM administrators only prepare simple cash flow reports covering weekly cash receipts and disbursements or just during holidays. Through this activity, participants were introduced to a more comprehensive reporting concept that includes:

a. Statement of Financial Position
b. Statement of Comprehensive Income
c. Report on Net Assets of Potatoes
d. Cash Flow Statement
e. Notes to the Financial Statements

In the second session, the presenter introduced a mosque financial accounting application built on the Microsoft Excel platform. This application was chosen because it was considered simple, easy to operate, and did not require an internet connection or special devices. Before entering the application operation session, participants were first guided through identifying:

a. Mosque assets, both in the form of current assets (cash and savings) and fixed assets (land, buildings and worship equipment)
b. Source of asset acquisition, whether from purchase, congregational endowment, grant, or third party loan
c. Sources of financial income, such as Friday alms, Eid alms, zakat, waqf, and incidental donations

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d. Expenditure objects, both routine (mosque operations, imam/marbot honorarium) and non-routine (renovation, equipment purchase)

Participants are also permitted to use the concepts of restricted and unrestricted contributions. Restricted contributions are funds whose use has been restricted by the donor for a specific purpose, either permanently or temporarily. Unrestricted contributions, on the other hand, are funds that can be freely used by the DKM administrators according to the mosque's needs. Understanding this concept is crucial so that administrators can properly classify funding sources in the accounting system (Priyatno, 2025).

Next, the team provided a live simulation of how to input transaction data into an Excel application, from recording receipts and expenses to automatically preparing a final report. Each operational step was displayed via projector so that all participants could follow along clearly.

B. Discussion

After the service team delivered 2 materials in the first stage, PPM participants were given the opportunity to discuss by asking questions and expressing various obstacles they faced in the process of managing, compiling, and reporting mosque finances. The evaluation carried out at each stage of implementation is as follows:

Table 2. Activity Evaluation Design

Activity Stage	Evaluation Time	Achievement Indicators	Success Criteria
A. Ability Test	During and after the delivery of the material	The number of questions that can be answered correctly and precisely	1. The mosque administrators asked questions about the material that had been presented. 2. Mosque administrators understand the content of the material that has been delivered with the benchmark of being able to provide examples of activities that can be carried out in the mosque.
B. Identifying the financial condition/assets of the mosque and its activities	During and after identification	Number of assets identified by mosque administrators	identified by the mosque management. The mosque management is able to identify the financial/asset conditions starting from receipts to expenditures. The mosque management is able to identify routine and non-routine activities carried out by the mosque.
C. Implementation of Technical Guidance	During and after Technical Guidance	Number of Mosque Administrators who are able to operate the mosque opening application	Mosque administrators are able to determine: Sources of income and reporting to the congregation through bookkeeping applications.

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RESULT AND DISCUSSION

The event was held on Saturday, April 25, 2026, at the Al-Hidayah Mosque located in Sentul Village, Balaraja District. It was estimated that 20 participants were invited to attend. However, in reality, only 15 people were able to attend the event. Of the total 15 people who attended, only 9 people (65%) were actually mosque administrators or treasurers, while the remaining 35% were marbot (active students who have the task of preparing facilities for routine worship at the mosque) who were sent by the administrators to attend the PKM activities.

The results of the implementation of PKM can be seen from the number of participants and the responses given after they participated in the basic mosque accounting training based on ISAK 35. Data obtained from the PKM participant registration form filled out via the registration link https://forms.gle/zhwqvyBHk9kSni9x9 shows that this PKM activity was attended by 9 (nine) participants who came from the mosque staff and secretary.

Understanding of the material

The basic accounting course for mosques based on ISAK 35 was implemented in accordance with the challenges and needs faced by the Al-Hidayah Mosque administrators in Balaraja District. The aim is to provide insight to all Al-Hidayah Mosque administrators through training in basic mosque accounting based on ISAK 35, thereby enhancing participants' knowledge and skills and applying them to mosque management.

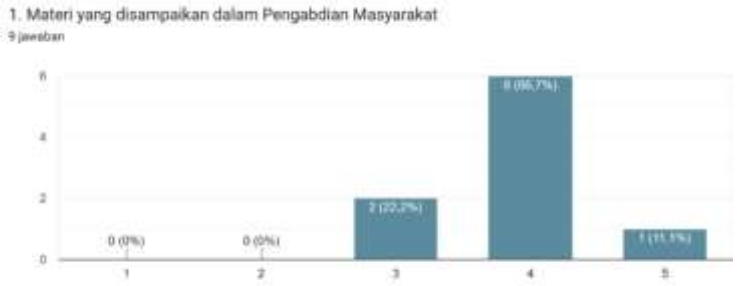
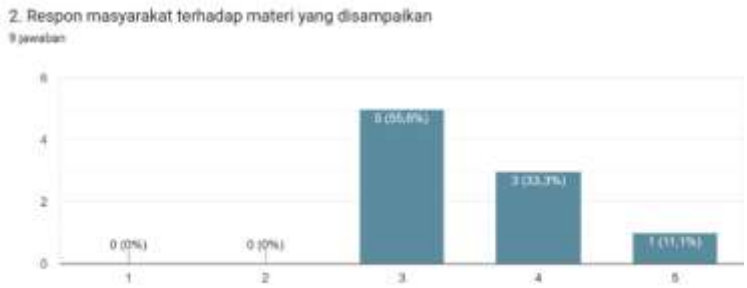
At the end of the training session, participants were asked to provide feedback via the following link https://forms.gle/9QJdYuowFtkwG5KVA which will be shared after the training session is completed. Nine participants provided feedback regarding questions about the material presented, their responses to the training, the relevance of the material to the application, the relationship between material needs and management, material capabilities, delivery methods, time utilization, interest in the activity, and level of satisfaction with the event. The results of the activity showed that participants gave ratings with a score of 4 (Good) and a score of 5 (Very Good).

Table 3. Feedback on PKM activities

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Question	Training Feedback
1. Delivery of the main material of the training is based on the score	 The assessment of the delivery of the main material in the training showed satisfactory results. Of the 9 respondents who provided evaluations, 6 participants (66.7%) gave a score of 4 (Good), 2 participants (22.2%) gave a score of 3 (Sufficient), and 1 participant (11.1%) gave a score of 5 (Very Good). No participants gave a score of 1 or 2. This shows that in general, the delivery of material in this Community Service (PKM) activity was considered good by the participants, with the majority of participants feeling satisfied with the quality of the material received.
2. Participants' responses to training materials.	 Judging by the results above, the majority of participants were able to follow the material presented, although many still scored below 3. This is understandable given the diverse backgrounds of the participants, meaning not everyone absorbed the material at the same level. Going forward, more attention should be paid to adapting the material to the conditions of the participants in the field to ensure more equitable results.

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3. The relationship between the material and the participants' work



Judging from these results, participants felt the material provided was highly relevant to their needs. The highest rating was given for its connection to community needs, indicating that the implementation team was successful in selecting an appropriate topic.

4. Absorption of material with application.



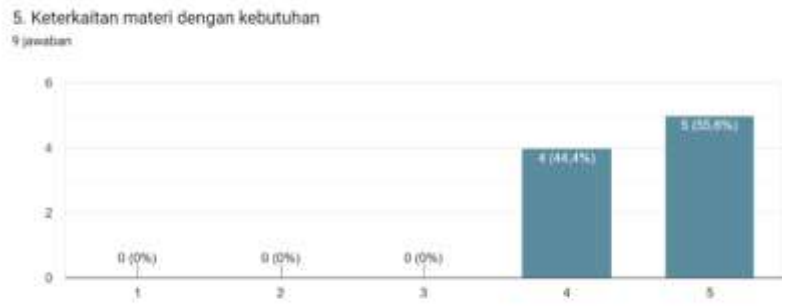
Based on the results above, of the nine respondents who completed the questionnaire, the majority gave a rating of 3 or 4, indicating they felt the material presented was relevant and applicable to the community. Overall, respondents assessed the connection between the material and its application in the community as quite good, although there is potential for further improvement.

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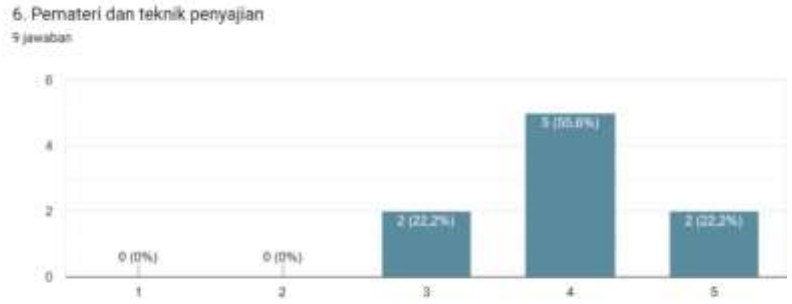
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5. The relationship between the material and the needs of the participants.



Based on the results above, nine participants responded to the relevance of the material to the participants' needs. The results indicate that all participants gave positive feedback, with none feeling it was irrelevant. The majority of participants assessed the material as meeting their needs, with more than half giving it the highest possible score. This indicates that the material presented in the UKM activities was deemed appropriate and beneficial to the participants.

6. Resource Persons and presentation techniques



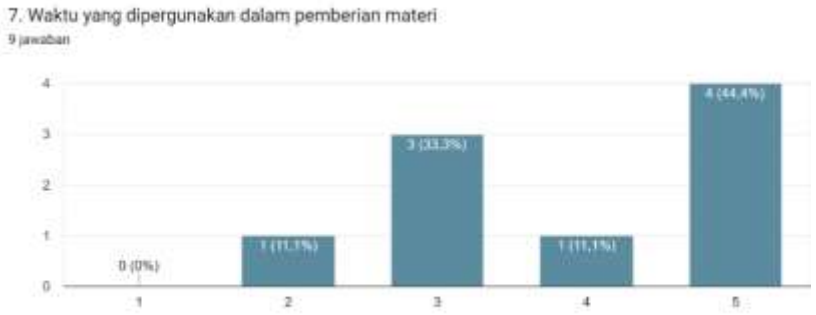
Based on the results above, almost all participants provided positive feedback regarding the resource person and presentation method. The majority of respondents felt the resource person delivered the content effectively, with some even rating it excellent. None gave low scores, indicating that the presentation was deemed appropriate and satisfactory by all participants.

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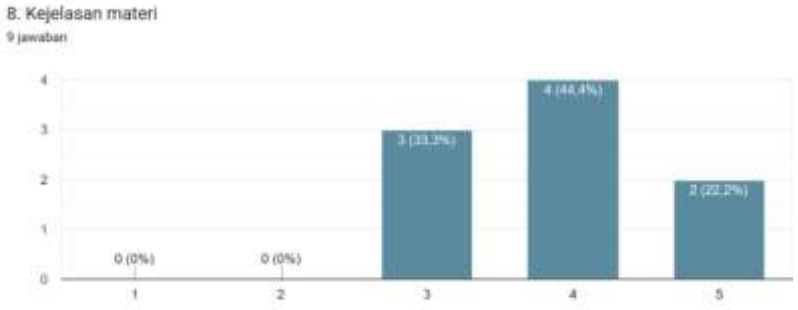
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7. Use of time used in implementing training.



Based on the results above, participants generally felt that the duration of the training session was adequate and appropriate. The majority even gave the highest ratings, indicating that the time allocated for delivering the material was neither too short nor too long. Only a handful gave a medium rating, and none felt that the time allotted was insufficient at all.

8. Clarity of presentation material.



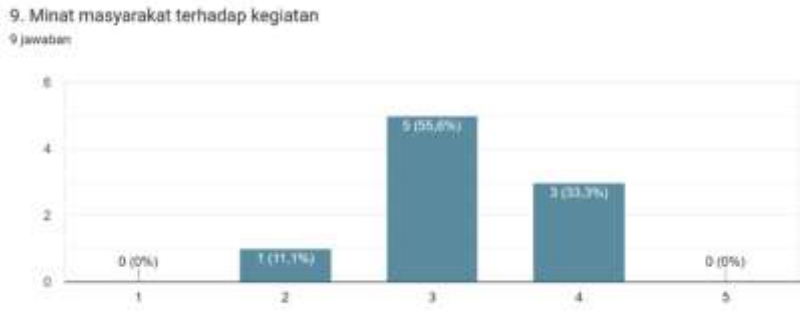
The results above indicate a fairly positive response, indicating that all participants felt the material presented was well understood.

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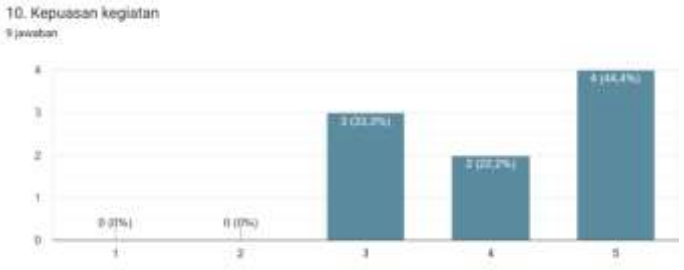
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9. Interest in the activities carried out.



The majority of respondents gave scores of 3 and 4, indicating that public interest in this MSME activity is quite good. However, some gave it the highest score, indicating there is still room for further improvement in the quality of activities in the future.

10. Activity satisfaction.



From the results above, it can be concluded that all respondents gave a positive assessment of the activities carried out. The majority of respondents gave the highest scores, indicating that the UKM activities were generally received positively and successfully met participants' expectations.

APS Target 9 Criteria and Cooperation

The implementation of Community Service activities with the theme of Literacy and Basic Accounting Training for Mosques Based on ISAK 35 for DKM Administrators in Sentul Village, Balaraja District, Tangerang Regency is one form of fulfilling the obligations of the Tridharma of Higher Education, specifically in the component of community service. This activity is also part of the assessment in the study program accreditation process, particularly the aspect of the performance of permanent lecturers in carrying out community service activities.

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This activity was held face-to-face at a mosque in Sentul Village, Balaraja District, Tangerang Regency. This activity represents a concrete demonstration of collaboration between higher education institutions and the local DKM (Islamic Community Empowerment Council) as community service partners, to improve the human resource capacity of mosque administrators, particularly in financial management and reporting based on applicable accounting standards.



Figure 2 Photo with the community service team

Based on the stages of implementation of the planned activities, the following results were obtained:

Pre-Test Stage

Before the training began, the community service team conducted an initial assessment of participants' understanding through a pre-test. A questionnaire was distributed to all attendees via a pre-prepared Google Form link. This pre-test was designed to determine the extent to which the DKM administrators in Sentul Village had a basic understanding of the urgency of mosque financial reporting and their ability to prepare financial reports in accordance with applicable standards.

The results obtained from this stage were then used as an initial benchmark to assess the overall effectiveness of the community service activities. From the pre-test data collected, it was apparent that most DKM administrators did not have an adequate understanding of the concept of ISAK 35-based financial reporting. The majority of participants were still accustomed to simple financial recording in the form of cash inflow and cash outflow records without reference to applicable reporting standards.

Material Delivery and Discussion Stage

At this stage, two presenters from the community service team took turns presenting using a laptop and LCD projector. The material covered two main topics, as listed in the following table:

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Tabel 1. Material presented in PKM activities

No.	**Topic**
1.	The Concept and Urgency of ISAK-Based Mosque Accounting 35
2.	Mosque Financial Accounting Application Using Microsoft Excel

The first speaker outlined why standardized mosque financial reporting is urgently needed. He encouraged the DKM administrators to understand that congregational trust in the management of mosque funds depends heavily on transparency and accountability, demonstrated through complete and accountable financial reports. Furthermore, mosques with sound financial reports have a greater opportunity to receive financial support from various parties, including corporate social responsibility (CSR) programs and donor agencies.

The speaker also stated that the prevailing paradigm among DKM administrators needs to be expanded. Mosques should not be viewed solely as places for routine worship. With sound and planned financial management, mosques have the potential to develop various congregational empowerment programs, including establishing businesses that can provide economic benefits to the surrounding community.

The second speaker then introduced a Microsoft Excel based mosque financial accounting application designed to be simple and easy to use. Before the operation session, participants were guided through a comprehensive assessment of their respective mosques' financial condition and assets, including cash, buildings, land, and equipment. Participants were also asked to list all sources of income and common expenditure items, both routine and incidental.

Following the presentations, participants were given the opportunity to ask questions and engage in a one-on-one discussion with the two speakers. Their enthusiasm was evident in the numerous questions they asked. These questions generally reflected the real-world challenges faced by DKM administrators in the field, including:

1. Senior management's difficulties in adapting to the use of digital technology for financial bookkeeping purposes
2. The need for human resources who have basic accounting skills to carry out bookkeeping functions independently
3. The need to adjust application features to accommodate the diversity of transaction types and activities taking place in each mosque.



Figure 3 Presentation of Material

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Mosque Asset and Activity Identification Stage

In the follow-up session, participants were guided directly to identify and record all assets owned by their respective mosques. Mosque assets were categorized into two groups: current assets such as cash and savings, and fixed assets such as land, buildings, and prayer equipment. Participants were also asked to trace the origin of each asset, whether it was acquired through purchase from the mosque's cash reserves, congregational endowments, grants, or other sources.

After completing the asset identification process, participants were instructed to map all routine activities at the mosque, whether daily, weekly, monthly, or annually. Incidental, unscheduled but frequently occurring activities were also recorded. Understanding all these activities served as the basis for the DKM administrators in determining budget items that needed to be recorded and reported periodically.

At this stage, participants are also introduced to the concept of limiting the use of funds, which includes:

1. **Permanently tied contribution**, namely funds designated by donors to be used for certain purposes continuously without a time limit
2. **Temporarily bound contributions**, namely funds whose use is restricted until a certain period or goal is met
3. **Unrestricted donations**, namely funds that can be used flexibly by DKM administrators according to the needs and priorities of the mosque

At this stage, participants are also introduced to the concept of limiting the use of funds, which includes:

Technical Guidance Stage

Once participants had a clear understanding of their mosque's asset status and financial activities, the presenter then led a technical guidance session on operating an Excel-based bookkeeping application. Each data entry step was demonstrated slowly on a projector screen, from initial asset data entry and daily transaction recording to the system's automated financial reporting process.

The presenter demonstrated several examples of common transactions in the daily operations of a mosque so that participants could concretely understand the recording process. Those bringing laptops could practice independently, while others followed along on the screen.

Discussion Stage

A discussion session was held after the entire series of materials and technical guidance were delivered. Participants were given time to ask questions and provide feedback on the material. The discussion was active and two-way, with the community service team striving to answer each question in a practical manner and in accordance with the conditions faced by the DKM administrators in Sentul Village.

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Figure 4 Participants appear enthusiastic about asking questions while still maintaining health protocols.

Post-Test Stage

Toward the end of the training, participants were again asked to complete a post-test questionnaire containing questions related to the material presented. The post-test results were then compared with the pre-test results to determine the extent to which each participant's understanding had improved after participating in the training.

The comparison between the two results is the main indicator of the quantitative success of the activity, while the level of participant activity in the discussion and their willingness to implement the introduced bookkeeping system are the qualitative measures of success.

Table 2. Comparison of Pre and Post Values (Test value range 0-4)

No	Recapitulation	Pre-test Score	Post-test Score
1	Correct Answer	2	0
2	Correct Answer	4	1
3	Correct Answer	2	2
4	Correct Answer	1	3
5	Correct Answer	0	3
Total Resp.		9	9

The differences seen in the table above indicate a significant change. Before the event, most of the nine participants seemed to still be unclear. Four of them were only able to answer two questions correctly, while two were only able to answer one question. None of them were able to answer all the questions correctly.

After the PKM activity concluded, the situation improved quite quickly. Most participants who could only answer one or two questions were barely visible, and most interestingly, three people managed to answer all the questions correctly. This was interesting because in the pre-test, the number was zero.

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Meanwhile, the number of participants who answered three questions correctly remained the same at two, while those who answered four questions increased from one to three. This change indicates that overall, participants' understanding has indeed improved after participating in this activity.

Looking at the table above as a whole, the changes in participant responses before and after the PKM activity are quite clear. It can be concluded that this activity has had a significant impact on participants' understanding.



Figure 5 Community Service Team of the Accounting Department

CONCLUSION

The community service activity in the form of basic accounting training in ISAK 35 for DKM administrators in Sentul Village, Balaraja District, Tangerang Regency can be considered a success. This success can be assessed through quantitative and qualitative approaches. From a quantitative perspective, this is evident from the data obtained through the pre-test and post-test that have been carried out. The scores obtained in the post-test showed significant progress compared to the pre-test scores, even some participants were able to answer all questions correctly. Another indicator that indicates the success of this activity is reflected in the enthusiasm of the participants in asking questions and indirect statements regarding their desire as mosque administrators to implement the financial application that has been introduced.

From this activity, information was obtained regarding the financial management carried out by the majority of DKM administrators in Sentul Village, Balaraja District. Most administrators only provide mosque financial reports in the form of records of incoming and outgoing cash flows. With this activity, at least the administrators can gain a better understanding of financial management in accordance with ISAK 35. In addition, this activity also revealed resistance in the form of a lack of ability of administrators to adapt and utilize existing technology, this is caused by age factors. Therefore, there needs to be a separation between the functions of treasurer and bookkeeping functions. This step is expected to overcome the existing age differences, where treasurer duties can be carried out by older administrators, while bookkeeping duties should be carried out by the younger generation.

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E ISSN : 2986-5603

Jurnal Pengabdian Masyarakat

Limitations of this activity included suboptimal participant attendance, with only nine of the 15 invited participants attending. It is hoped that future events like this PKM will attract more participants, particularly those with basic financial management knowledge, so that the training process can be more efficient and comprehensive.

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