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ISAK 35-BASED FINANCIAL STATEMENT TRAINING FOR IMPROVING TRANSPARENCY AND ACCOUNTABILITY AT MASJID JAMI' AL-BAROKAH

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Abstract

This community service program was conducted to increase the knowledge and understanding of mosque administrators in preparing financial statements based on ISAK 35 at Masjid Jami' Al-Barokah. Financial transparency and accountability are important aspects in maintaining community trust toward mosque management. However, the financial recording system used by the mosque was still limited to simple records of cash inflows and outflows without applying appropriate accounting standards. The program was implemented through several stages, including preparation, implementation, and evaluation, using observation, interviews, counselling sessions, practical exercise, and group discussions. The activity results showed that participants gained a better understanding regarding the preparation of ISAK 35-based financial reports, such as statements of financial position, comprehensive income statements, cash flow statements, and notes to financial statements. This program is expected to encourage mosque administrators, as managers of non-profit organizations, to implement financial management practice that are more structured, transparent, and accountable.

Keywords: *ISAK 35, Mosque Financial Accountability, Financial Transparency, Non-Profit Organization*

INTRODUCTION

As religious institution, the mosque plays a significant role in the community's sustainability. This role is not limited solely to conducting worship service but also encompasses other strategic functions, such as serving as a venue for social and educational activities and as a center for religious activities. In the context of accounting studies, mosques are classified as non-profit organizations, indicating that these entities are not oriented toward financial gain but rather emphasize providing services to the community. Mosque funding generally comes from contributions by the surrounding community, including infaq, sadaqah, and other form of charitable fundraising that do not require economic compensations. Based on this, mosque finances must be managed transparently and responsibly as a form of respect for donors and the community (Rahayu, 2014).

The presentation of financial statements is an essential component of a comprehensive framework for disclosing information regarding the financial condition of an organizational entity, in this case, a mosque. The financial information serves as an operational foundation for managerial decision-making and as a demonstration of management accountability to the public. The accuracy of financial reporting plays a pivotal role in enabling the public to understand management's mechanism an the transparent use of contribution funds. This aligns with the need for transparency in mosque financial management to maintain public trust (Mursidah et al.,2023; Rahayu, 2014).However, there is a significant gap in compliance among mosques with generally accepted accounting standards in the preparation of financial statements. The financial recording systems currently in use tend to be conventional and simplistic, with records limited to income and expenditure and lacking structured categorization into specific accounts.

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This situation indicates that the financial management of mosques has not yet optimally implemented the participles of accountability and transparency. Previous research has also shown that many mosque administrators have not been using financial reporting in accordance with standards due to a lack of understanding and insufficient outreach (Diviana, 2020).

In the context of accounting regulations in Indonesia, financial position reporting for non-profit organizations is governed by the Financial Accounting Standards for Entities Without Public Accountability (SAK ETAP), better known as ISAK 35, which serves as a replacement for the previous PSAK 45. ISAk 35 provides a comprehensive framework of guidelines regarding the preparation of financial statements that covers several key components, including the balance sheet, statement of financial statements of surplus and deficit, statements of changes in net assets, and notes the financial statements that are informative and provide. The implementation of this standard is expected to improve the quality of financial reports so that they are better organized, more relevant, and more comparable, as well as to strengthen accountability in mosque financial management (Mursidah et al., 2023; Diviana, 2020).

Nevertheless, the implementation of ISAK 35 in various mosque currently still faces obstacles, including limited understanding among administrators regarding accounting standards, a lack of adequate accounting knowledge, and the absence of structured training program. This fact highlights the need to improve the understanding and skills of mosque administrators in preparing financial statements in accordance with ISAK 35 (IAI, 2018; Diviana, 2020).

A similar situation exists at Masjid Jami' Al-Barokah. Based on initial observations and interviews with the management, the financial record keeping is still very basic, consisting of record of income and expenses similar to a general journal, and does not yet comply with ISAK 35 financial reporting standards. Al-Baroakah mosque was selected as in partner in the community service program because it has not yet implemented a financial reporting system in accordance with non profit accounting standards and requires capacity building management team participated in a training and mentoring program on preparing financial reports based on ISAK 35 (Research observations and interviews, 2026).

Given this, training in the preparation of financial statements in accordance with ISAK 35 is crucial for the administrators of Masjid Jami' Al-Barokah. This initiative aims to enhance the administrators' understanding and skills in preparing financial statements that are more organized, transparent, and accountable. It is hoped that the mosque's financial statements will comply with applicable standards, thereby increasing public trust in the management of the mosque's funds.

METHOD

This community service program applied a descriptive qualitative approach through counselling activities related to the preparation of mosque financial statements based on ISAK 35. The qualitative descriptive method was chosen to identify and explain the existing condition of mosque financial management as well as the administrators' understanding of financial reporting before and after the implementation of the program. This approach is considered suitable because

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it allows researchers to obtain comprehensive information regarding actual conditions and social situations through direct interaction with participants. Moreover, descriptive qualitative methods are commonly applied in community empowerment and educational programs since they can provide detailed explanations about participant's experiences, responses, and levels of understanding during the activity process (Sugiyono, 2017; Creswell, 2014). This activity was conducted at Masjid Jami' Al-Barokah, Periuk District, Tangerang City, on April 27, 2026.

By applying this approach, the community service team was able to analyze the financial recording practices implemented by mosque administrators, evaluate their understanding of non-profit accounting standards, and identify several obstacles encountered in preparing financial statements. The participants involved in this activity were four mosque administrators of Masjid Jami' Al-Barokah, particularly the treasurer and individuals responsible for financial administration. In addition, this activity aimed to increase awareness regarding accountability to donors and the surrounding community. The implementation of ISAK 35 is expected to improve the quality of financial reporting in non-profit entities, including mosques, through more organized and standardized financial statements (Miles, Huberman & Saldaña, 2014; DSAK IAI, 2019). The implementation of this community services activity consisted of two primary stages, namely the preparation stage and the implementation stage.

Preparation Stage

At the preparation stage, the community service team carried out preliminary observations and interviews with the mosque administrators to examine the financial recording system that had been applied and to identify several obstacles faced in preparing financial statements. This stage was intended to obtain a clearer understanding of the actual condition of mosque financial management as well as the administrators' knowledge regarding financial reporting for non-profit entities. Information gathered from the observation and interview activities was subsequently used as the foundation for developing counselling materials that were adjusted to the needs and circumstances of the mosque administrators. Observation and interview methods are frequently applied in qualitative research because they allow researchers to collect direct and information from participants while gaining a comprehensive understanding of existing social conditions (Sugiyono, 2017; Creswell, 2014).

Implementation Stage

The implementation phase was conducted through counselling sessions and practical training related to the preparation of mosque financial statements based on ISAK 35. The activity started with the presentation of materials discussing the fundamental concept of non-profit accounting as well as the significance of transparency and accountability in mosque financial management. Participants were then introduced to ISAK 35 as the accounting standard applied to non-profit oriented entities in Indonesia.

Following the presentation session, participants took part in practical exercise on preparing several financial reports, including statements of financial position, activity reports, cash flow statements, and notes to financial statements. This hands-on learning method was intended to enhance participants' understanding and abilities in preparing financial reports that are systematic and aligned with applicable accounting standards (Ikatan Akuntan Indonesia, 2018; DSAK IAI, 2019).

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The evaluation stage was carried out through interactive discussions and question-and-answer sessions during and after the counselling activities. The purpose of the evaluation was to examine participants' responses and measure their level of understanding regarding the materials delivered. Due to the limited number of participants involved, the evaluation process was conducted infomally by observing participation, responses to the counselling materials, and their comprehension of the basic concepts of ISAK-35 based financial reporting. Data collection methods used in this activity consisted of observation, interview, and documentation to support the implementation and assessment of the program (Miles, Huberman & Saldaña, 2014).

This community service program was implemented under the theme "Enhancing Mosque Financial Accountability Through ISAK 35-Based Financial Reporting Training". through this activity, mosque administrators were expected to improve their knowledge and practical skills in preparing financial statements based on applicable accounting standards, thereby supporting more transparent, accountable, and well-structured mosque financial management practices (DSAK IAI, 2019).



Figure 1. Initial Observation and Interview Activities with the Management of Masjid Jami' Al-Barokah.

The figure illustrates the preliminary observation and interview activities conducted by the implementation team together with the administrators of Masjid Jami' Al-Barokah. These activities were intended to examine the financial recording system applied by the mosque management, identify obstacles encountered in preparing financial statements, and determine the need for training related to ISAK 35-based financial reporting. The observation and interview process was carried out through direct communication and discussions with the mosque administrators, particularly those responsible for financial management activities.

Based on the findings from the interviews, the mosque's financial recording practices were still categorized as simple and had not fully followed the accounting standards applicable to non-profit organizations. Therefore, counselling and training programs were considered necessary to enhance the administrators' knowledge and skills in preparing financial statements that are more systematic, transparent, and accountable in accordance with ISAK 35 provisions.

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Figure 2. Implementation Team of the ISAK 35-Based Financial Statement Training Activity

The figure the implementation team involved in the ISAK 35-based mosque financial statement training program before the activity was conducted at Masjid Jami' Al-Barokah. The team consisted of university students who are assigned to carry out preliminary observations, develop training materials, provide counselling sessions, and assist mosque administrators in preparing financial statements that are systematic, transparent, and accountable in line with non-profit accounting standards. In addition, the implementation team coordinated the overall program to ensure that the training activities were carried out effectively and suite to the needs of the mosque administrators.



Figure 3. Group Photo of the Implementation Team and Mosque Administrators after the Training Activity

The figure presents a group photograph of the implementation together with the administrators of Masjid Jami' Al-Barokah after the completion of the ISAK 35-based mosque financial statement training program. The activity represented a collaborative effort between university students and mosque administrators in providing education and guidance related to transparent, systematic, and accountable financial management in accordance with non-profit accounting standards. This documentation demonstrates the active participation and cooperation between the implementation team and mosque management during the implementation of the training activities. Furthermore, the program is expected to enhance the administrators' knowledge and abilities in preparing financial statements based on ISAK 35, thereby contributing to improved financial governance and accountability within the mosque

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institution.

RESULT AND DISCUSSION

Result

The result of the counselling activity at Masjid Jami' Al-Barokah revealed that the mosque's financial recording practices were still relatively simple. The reassurer mainly documented cash inflows in daily and weekly cash records. The mosque's sources of income consisted of Friday prayer donations, contributions of dorm worshippers, building funds, and support from the local community. On the other hand, the expenditures were primarily used to finance operational activities, including electricity, water, sanitation, religious programs, and mosque renovation costs. This situation reflects that the mosque's financial management practices remained limited to basic recording of cash receipts and cash payments (Ikatan Akuntan Indonesia, 2018).

During the counselling activity, the research provides mosque administrators with insight into the importance of implementing ISAK 35 in the preparation of financial statements for non-profit entities. Based on the discussions and observation conducted throughout the activity, it was found that the financial reports prepared by the administrators of Majid Jami' Al-Barokah had not yet fully adhered complete financial reports such as statements of financial position, statements of comprehensive income, statements of changes in net assets, cash flow statements, and notes to the financial statements. Instead, the financial reporting system remained limited to simple records that only documented cash receipts and cash expenditures (Diviana, 2020).

Moreover, the counselling activity revealed that the mosque administrators still possessed limited knowledge regarding the preparation of financial statements in accordance with accounting standards for non-profit entities. This was evident from the absence at proper account classifications and the lack of organized administration of transaction documents. In several cases, expenditure transactions were not accompanied by sufficient supporting evidence, which could create difficulties in the process of reviewing and evaluating financial statements. Additionally, the administrators had not maintained detailed records of fixed assets, including inventories of worship facilities and mosque property assets. In fact, ISAK 35 emphasizes that non-profit organizations are required to disclose asset information clearly to ensure greater transparency and accountability in financial reporting (Ikatan Akuntansi Indonesia, 2018).

Despite these challenges, the counselling activity was positively welcomed by the administrators of Masjid Jami' Al-Barokah. The administrators demonstrated considerable enthusiasm and interest in the materials delivered, especially those related to the preparation of financial statements based on ISAK 35. They also recognized the importance of implementing improved financial reporting practices as a means of enhancing transparency and accountability to both the congregation and the local community (Mursidah et al., 2023). This training activity also fostered greater awareness among the administrators of Masjid Jami' Al-Barokah about the importance of transparency and accountability in managing mosque finances. The administrators gradually understood that.

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Financial statements are not solely Intended for administrative purposes but also represent a form of responsibility to the congregation and the wider community. Furthermore, the activity motivated the mosque administrators to begin organizing financial records more systematically, maintaining transaction documents appropriately, and classifying Accounts in line with the provisions of ISAK 35. These improvements in both understanding and financial management practices are expected to serve as an important initial step toward achieving more professional, transparent, and accountable mosque financial management (Rahayu, 2014).

In general, the finding of the counseling activity showed that the implementation of ISAK 35 at Masjid Jami' Al-Barokah has not yet been fully optimized due to the limited understanding of mosque administrators regarding practices for non-profit organizations. Nevertheless, through this counselling program, the administrators started to recognize the importance of preparing financial statements in accordance with applicable accounting standards. Therefore, this activity is expected to contribute to improving the quality of financial recording and reporting at Masjid Jami' Al-Barokah, enabling the financial management system to become more transparent, accountable, and aligned with the provisions of ISAK 35.

Discussion

This community service activity was carried out through counselling sessions related to the implementation of ISAK 35 for the administrators of Masjid Jami' Al-Barokah. The purpose of the activity was to improve the administrator's understanding of the importance of preparing financial statements in accordance with accounting standards applicable to non-profit organizations. During the counselling process, participants were introduced to ISAK 35as the accounting guideline governing the presentation of financial statements for non-profit entities, including mosques. The standard includes several components of financial reporting, such as statements of financial position, statements of comprehensive income, statements of changes in net assets, cash flow statements, and notes to financial statements (Ikatan Akuntan Indonesia, 2018). The application of ISAK 35 is expected to improve the quality of financial reporting so that the information presented becomes more reliable, transparent, relevant, and easier for stakeholder and the public to understand in relation to mosque financial management.

Based on the results of the counselling activities and field observations, it was identified that the financial management practices at Masjid Jami' Al-Barokah were still implemented using a simple recording system that only documented cash inflows and cash outflows. The mosque administrators had not yet applied detailed account classifications or prepared financial statements in accordance with the provisions of ISAK 35. As a result, information related to the mosque's assets, liabilities, and net assets had not been presented clearly and comprehensively. These findings are in line with the study conducted by Diviana (2020), which explained that many non-profit organizations, including mosques, still encounter obstacles in implementing accounting standards due to limited human resource competencies and the lack of training regarding standardized financial reporting. In addition, Mursidah et al. (2023) stated that the limited application of accounting standards is mosque financial management can reduce the level of transparency and accountability of financial reports presented to the public.

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Through this counselling activity, mosque administrators gradually developed a better understanding of the importance of preparing financial statements that are more comprehensive, systematic, and accountable as a form of responsibility to the congregation and the surrounding community.The limited implementation of ISAK 35 at Mosque Jami' Al-Barokah was influenced by the administrators limited understanding of non-profit organization accounting. Most administrators did not have an accounting educational background, which caused difficulties in preparing financial statements based on accounting standards. In addition, no previous training or counselling regarding ISAK 35 had ever been conducted, resulting in the continued use of a simple recording system. This finding is in line with the theory proposed by Haris Herdiansyah (2014), which states that the quality of human resources greatly influences the effectiveness of administrative management and reporting within an organization. This theory indicates that individual capability in understanding administrative and accounting systems is an important factor in creating proper and accountable organizational management. Therefore, the counselling activity played an important role in improving the capacity of mosque administrators, particularly in financial management and reporting.

During the counselling activity, the administrators of Masjid Jami' Al-Barokah showed positive responses and enthusiasm toward the materials presented. The administrators realized that financial statements prepared in accordance with accounting standards could improve transparency and increase the congregation's trust in mosque fund management. In addition, the administrators understood that proper financial statements could support evaluation and decision-making processes related to mosque activities. This condition indicates a change in the administrators' understanding and mindset regarding the importance of accountability in managing public funds. These changes can be observed through the administrators' increased awareness of the need to maintain more systematic transaction records, properly store transaction evidence, and understand the importance of account classification and fixed asset recording in accordance with ISAK 35 provisions.

Academically, this counselling activity not only provided additional technical knowledge regarding financial statements preparation but also encouraged social transformation in mosque administrative management. This social change was reflected in the emergence of new awareness regarding the importance of transparency and accountability in managing mosque funds as a form of responsibility to the congregation and the community. Furthermore, this activity encouraged the development of a more organized and professional administrative culture among mosque administrators. According to Rahayu (2014), transparency in financial management within religious institutions can increase public trust and strengthen community participation in supporting organizational activities. Therefore, this counselling activity is expected to become an initial step toward creating more professional, transparent, and accountable mosque financial governance in accordance with ISAK 35 provisions.

CONCLUSION

Based on the findings obtained from the counselling and training activities on the implementation of ISAK 35 at Masjid Jami' Al-Barokah, it can be concluded that the mosques financial recording practices were still relatively basic and had not yet fully followed the accounting standards applicable to non-profit organizations. The mosque administrators primarily focused on documenting cash inflows and cash out flows without preparing

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comprehensive financial statements in line with the requirements of ISAK 35. Furthermore, the limited knowledge of non-profit accounting among the mosque administrators was identified as one of the major challenges in applying standardized financial reporting practices.

Through the counselling and training programs, the administrators of Masjid Jami' Al-Barokah developed a deeper understanding of the importance of preparing financial statements that are transparent, accountable, and systematically arranged in accordance with ISAK 35. The activities also enhanced the administrator's awareness of the significance of accountability in managing mosque finances as a form of responsibility to both the congregation and the surrounding community. In addition, the training motivated the administrators to start adopting more structured financial recording practices, maintaining proper transaction documentation, and classifying accounts in line with applicable accounting standards.

From an academic perspective, this activity shows that counselling and hands-on training can help enhance the knowledge and administrative skills of mosque administrators in managing non-profit finances. Therefore, the activity is expected to serve as an initial step toward establishing mosque financial governance that is more professional, transparent, and accountable in accordance with the provisions of ISAK 35. Ongoing assistance additional training are also recommended to support the gradual implementation of standardized financial reporting practices at Masjid Jami' Al-Barokah.

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