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JOURNAL

Preparation of Financial Reports at Al-Ishlah Mosque Based on SAK EP and ISAK No. 335

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Abstract:
This study aims to produce financial reports for the Al-Ishlah Mosque in accordance with SAK EP and ISAK No. 335, as well as to produce a module containing the steps for preparing financial reports in accordance with SAK EP and ISAK No. 335. The object of this study is one of the houses of worship in East Jakarta, namely the Al-Ishlah Mosque, Malaka Jaya, Duren Sawit District, East Jakarta, DKI Jakarta. The data used in this study consist of primary and secondary data. The data analysis method used is the Miles Huberman technique. This study uses a qualitative descriptive approach. The results of the study indicate that the Al-Ishlah Mosque has not yet recorded its financial reports in depth. This prompted the researcher to prepare financial reports and design a financial reporting module so that the prepared financial reports can serve as a long-term reference. In addition to preparing financial reports in accordance with government regulations, namely SAK EP and ISAK No. 335.

Keywords:
Financial reports; Mosque; SAK EP and ISAK No. 335;

BACKGROUND

Accounting is a systematic process of identifying, measuring, and communicating economic information for the consideration and decision-making of users of that information (Wardani & Wardana, 2022). Accounting plays a role in financial management activities for both profit-oriented and non-profit organizations. Non-profit organizations are organizations that cannot be used as a vehicle for conducting business activities or seeking profit, but rather for social or humanitarian purposes. Non-profit organizations operate in various sectors such as education, religion, and humanitarianism. Their financial existence depends on assistance from various parties, including the government and the community.

Places of worship in Indonesia include mosques, churches, temples, Buddhist monasteries, and Chinese pagodas. In Islam, adherents use mosques for worship. Mosques are managed by mosque administrators, who are responsible for providing a place of worship, managing programs that benefit the congregation or community, and managing the mosque's finances.

The preparation of financial statements for non-profit organizations refers to two standards, namely SAK EP (Financial Accounting Standards for Private Entities) and ISAK 335 (Interpretation of Financial Accounting Standards No. 335). SAK EP is used as a recording guideline. ISAK No. 35 is used as a guideline for presenting financial statements for non-profit organizations (IAI, 2019). The financial statements of non-profit organizations consist of a

statement of financial position (balance sheet), a statement of comprehensive income, a statement of changes in net assets, a statement of cash flows (LAK), and notes to the financial statements (IAI, 2018). These financial statements do not present a profit/loss statement because non-profit organizations are not profit-oriented, in contrast to the financial statements of profit-oriented entities prepared by commercial companies with the aim of generating profits. The purpose of the financial statements of non-profit-oriented entities is for transparency and decision-making.

Based on information obtained from interviews with the Al-Ishlah Mosque in East Jakarta, the Al-Ishlah Mosque has three programs focused on Community Empowerment. Second, the Religious Education Program and the Medical Services Program, the Al-Ishlah Mosque provides vehicles in the form of ambulances that can be used to transport residents who need immediate medical services. These programs demonstrate the mosque's commitment to providing broad benefits to the congregation and the surrounding community, both in social, educational, and health aspects. Furthermore, it is known that the mosque still records its finances simply, only recording income and expenses. Furthermore, documentation of the use of funds is incomplete, which has the potential for misuse of funds. Based on the phenomena and research problems above, the researcher will help the Al-Ishlah Mosque compile financial reports and design a module that includes steps for preparing financial reports so that in the future the Al-Ishlah Mosque can prepare its own financial reports.

THEORETICAL FRAMEWORK

2.1 Nonprofit Organizations

Nonprofit organization is an organization established for social, community, or environmental purposes and does not prioritize material profit (Bakri et al., 2025). Commonly encountered nonprofit organizations in everyday life include places of worship, public schools, political organizations, hospitals, and tourist attractions funded by the government and donors. Mosques are one type of nonprofit organization that plays a vital role in community life. Mosques serve as places of worship for Muslims. Mosques are generally established through community participation and self-help, making them entities that receive significant public attention.

2.2 Accounting Cycle

The accounting process, which begins with analyzing and recording transactions in journals and ends with preparing a trial balance after closing the accounts, is known as the accounting cycle (Warren et al., 2017). The steps in the accounting cycle are as follows:

1) Analyzing and recording transactions in journals;
2) Posting these transactions to the general ledger;
3) Preparing an unadjusted trial balance;
4) Preparing and analyzing adjustment data;
5) Preparing period-end worksheets;
6) Preparing adjusting journal entries; for accounts requiring subsequent adjustments, these can be posted to the general ledger;

7) After preparing adjusting journal entries, a trial balance is prepared;
8) The next step is preparing/preparing financial statements;
9) Recording closing journal entries for posting to the general ledger;
10) Preparing a trial balance after closing entries.

2.3 Financial Reports

Financial reports are prepared to determine the Company's position and to conduct financial report analysis to improve Company productivity. Financial reports are prepared based on applicable financial principles to accurately reflect the Company's financial condition and position. According to IAI (2018) PSAK Number 1, financial reports consist of the Statement of Financial Position, Statement of Profit and Loss and Other Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows, and Notes to the Financial Statements.

2.4 Chart of Accounts (COA)

A Chart of Accounts (COA) is a crucial element in accounting, especially for nonprofit organizations. A COA is a system that organizes all accounts used to record an organization's financial activities. Each account in the COA is assigned a unique identification number and a description that explains the type of transaction or financial activity being recorded. Generally, a COA in a nonprofit organization is grouped into several main categories: assets, liabilities, revenue, and expenses (Marisa & Yuliati, 2023).

2.5 Interpretation of Financial Accounting Standards No. 335

Organizations that are profit-oriented prepare an income statement as part of their financial statements. However, non-profit organizations do not present an income statement because their main objective is not to generate profit. The financial statements produced from the accounting cycle of a non-profit organization include the statement of financial position, statement of comprehensive income, statement of changes in net assets, statement of cash flows, and notes to the financial statements (Fitria et al., 2023).

2.6 Financial Accounting Standards for Private Entities (SAK EP)

SAK EP, which stands for Financial Accounting Standards for Private Entities, is an accounting standard issued by the Indonesian Institute of Accountants (IAI) for entities without significant public accountability, including non-profit organizations such as foundations, NGOs, and other social institutions (IAI, 2020). Recognition and measurement in SAK EP are used for recording non-profit organizations.

METHOD

The research method in this study is research and development (Research & Development). In R&D development research, the author applies the ADDIE model (Analysis, Design, Development, Implementation, Evaluation). This research limitation is based on the needs and limited time for conducting the research. The development limitation is carried out up to the Design cycle in the ADDIE model applied. Therefore, the cycles that are not carried out by the researcher are the Development, Implementation, and Evaluation cycles. The data in this study are sourced from direct observation of the research object that has been determined

with the phenomena that occur as well as secondary data in the form of additional information provided by the Al-Ishlah Mosque in the form of financial report documents, organizational structure documentation, etc., so that it makes it easier for the researcher to conduct the research. Data analysis techniques used during qualitative research begin when the researcher collects initial data until the research is underway. By using analysis techniques, the final conclusions of the research can be seen as data originating from the field and produce certain relationship patterns or certain hypotheses that develop into theories.

RESULT

The object of this research is the Al-Ishlah Mosque located on Jl. Nusa Indah, RT08/RW13, Malaka Jaya, Duren Sawit District, East Jakarta, DKI Jakarta. This mosque was built on waqf land or land given for the benefit of public welfare with an area of 212 m2. Currently, the mosque is a center for worship and social activities for local residents. One of the sources of information in this study is interviews, by conducting interviews with the Secretary of the Al-Ishlah Mosque, Mr. Eka Tedi. He is a new administrator elected in 2024, the second informant is the Treasurer of the Al-Ishlah Mosque, Mr. Yusup Suparman. He is a new administrator elected in 2024 and finally Mr. Sulaiman is a caretaker at the Al-Ishlah Mosque who has the responsibility to assist the treasurer in recording finances.

Based on interviews, it was discovered that the Al-Ishlah Mosque had not yet prepared financial reports in accordance with applicable accounting standards. The financial recording system used was still rudimentary, limited to recording cash receipts and disbursements. The mosque's revenue sources included operational assistance for places of worship from the Indonesian Mosque Council, donations from donors, and alms collected through donation boxes at the mosque. Meanwhile, the mosque's expenses included furniture purchases, operational costs, social activities, and various other expenses.

Al-Ishlah Mosque's financial reports are recorded routinely every week, but the presentation of these reports does not meet the accounting standards set out in SAK EP and ISAK No. 335. This is due to limited knowledge, particularly in terms of technical understanding regarding the preparation of accountable, transparent, and standard-compliant financial reports. However, the management of Al-Ishlah Mosque recognizes the importance of good financial management and is committed to improving the financial recording system in the future.

DISCUSSION

4.1 Financial statements in accordance with SAK EP and ISAK No. 335

Financial statements prepared using Microsoft Excel comply with ISAK No. 335. These financial statements include several important components, namely the statement of financial position, statement of comprehensive income, statement of changes in net assets, statement of cash flows, and notes to the financial statements (CALK).

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1) Statement of Financial Position

The Statement of Financial Position is a report on the assets, liabilities, and net assets owned by an entity during a specific period. The Statement of Financial Position of Masjid Al-Ishlah presents the balances of each current and non-current asset at the end of the reporting period. The values of both current and non-current assets are based on the interpretation of the mosque's financial administrators. The mosque does not have any liabilities to other parties for its operational activities. The net asset balance is taken from the Statement of Changes in Net Assets for the corresponding reporting year and is adjusted accordingly in the Statement of Financial Position:

MASJID AL - ISHLAH
Laporan Posisi Keuangan per 31 Desember 2024
(dalam jutaan rupiah)

	2024
ASET	
Aset Lancar	
Kas dan bank	4.359.594
Total Aset Lancar	**4.359.594**
Aset Tidak Lancar	
Aset tetap	181.937.500
Total Aset Tidak Lancar	181.937.500
TOTAL ASET	**186.297.094**
LIABILITAS	
Liabilitas Jangka Pendek	
Utang jangka pendek	-
Total Liabilitas jangka pendek	-
Liabilitas Jangka Panjang	
Utang jangka panjang	-
Total Liabilitas Jangka Panjang	-
Total Liabilitas	-
Tanpa pembatasan (without restrictions) dari pemberi sumber daya *\)	186.297.094
Dengan pembatasan (with restrictions) dari pemberi sumber daya *\)	-
Total Aset Neto	**186.297.094**
TOTAL LIABILITAS DAN ASET NETO	**186.297.094**

Gambar 4.1 Statement of Financial Position

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2) Comprehensive Income Statement

The Statement of Comprehensive Income outlines the financial report in the form of profit and loss over a specific period, reflecting the financial performance during that time.The Statement of Comprehensive Income consists of the mosque's operational revenues and expenses. These revenues and expenses are categorized into unrestricted and restricted, based on whether the resource provider has imposed any limitations.Unrestricted revenues and expenses refer to all transactions that the mosque can use freely, without limitations set by the resource provider. Meanwhile, restricted revenues and expenses refer to income that is limited by the resource provider and expected to be used for specific purposes as intended.In this financial report, all income received by the mosque is unrestricted, and a surplus was recorded.The following is the presentation of the Statement of Comprehensive Income:

MASJID AL - ISHLAH
Laporan Penghasilan Komprehensif
untuk tahun yang berakhir pada tanggal 31 Desember 2024
(dalam jutaan rupiah)

	2024
TANPA PEMBATASAN DARI PEMBERI SUMBER DAYA	
Pendapatan	
Sumbangan	300.546.790
Bantuan Operasional Tempat Ibadah	20.000.000
Hibah	250.000.000
Lain-lain	-
Total Pendapatan	**570.546.790**
Beban	
Beban operasional	84.600.000
Beban gaji	76.200.000
Beban sosial	69.094.500
Beban internet	3.510.000
Beban Listrik	28.420.000
Beban transport	1.415.000
Beban pemeliharaan	11.470.000
Beban penyusutan	90.062.500
Beban lain-lain	19.477.696
Total beban	**384.249.696**
Surplus (Defisit)	**186.297.094**
DENGAN PEMBATASAN DARI PEMBERI SUMBER DAYA	
Pendapatan	
Sumbangan	-
Bantuan Operasional Tempat Ibadah	-
Total Pendapatan	-
Beban	
Beban operasional	-
Surplus (Defisit)	-
PENGHASILAN KOMPREHENSIF LAIN	**186.297.094**
TOTAL PENGHASILAN KOMPREHENSIF	**186.297.094**

Gambar 4.2 Comprehensive Income Statement

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3) Statement of Changes in Net Assets

The Statement of Changes in Net Assets presents information regarding assets with and without restrictions from resource providers. In the net assets report of Masjid Al-Ishlah, the information includes the net asset surplus during a one-year period. In the report below, the beginning balance of net assets is zero because the mosque had never previously prepared financial statements and had not maintained proper records before 2024. As a result, the researcher was unable to obtain more detailed information. The ending balance of unrestricted net assets in the Statement of Changes in Net Assets is recorded at IDR 186,297,094, as reflected in the Statement of Comprehensive Income.The following is the presentation of the Statement of Changes in Net Assets:

MASJID AL - ISHLAH
Laporan Perubahan Aset Neto
untuk tahun yang berakhir pada tanggal 31 Desember 2024
(dalam jutaan rupiah)

	2024
ASET NETO TANPA PEMBATASAN DARI PEMBERI SUMBER DAYA	
Saldo awal	-
Surplus tahun berjalan	186.297.094
Saldo akhir	**186.297.094**
ASET NETO TANPA PEMBATASAN DARI PEMBERI SUMBER DAYA	
Saldo awal	-
Surplus tahun berjalan	-
Saldo akhir	**-**
TOTAL ASET NETO	**186.297.094**

Gambar 4.3 Statement of Changes in Net Assets

4) Cash Flow Statement

The researcher used the direct method to present actual cash inflows and outflows. The operating activities section includes all receipts and expenditures of the mosque during the one-year period. Meanwhile, the investing activities section details the disbursement of funds for the acquisition of furniture. The net increase in cash and cash equivalents in the Statement of Cash Flows is derived from the difference between cash from operating activities and investing activities. The ending balance for the period is IDR 4,359,594, which matches the cash and bank balance reported in the Statement of Financial Position. The following is the presentation of the Statement of Cash Flows:

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MASJID AL - ISHLAH
Laporan Perubahan Arus Kas
untuk tahun yang berakhir pada tanggal 31 Desember 2024
(dalam jutaan rupiah)

		2024
AKTIVITAS OPERASI		
Kas dari sumbangan		300.546.790
Kas dari Bantuan Operasional Tempat Ibadah		20.000.000
Hibah		
Beban operasional	-	84.600.000
Beban gaji	-	76.200.000
Beban sosial	-	69.094.500
Beban internet	-	3.510.000
Beban Listrik	-	28.420.000
Beban transport	-	1.415.000
Beban pemeliharaan	-	11.470.000
Beban lain-lain	-	19.477.696
Kas neto dari aktivitas operasi		26.359.594
AKTIVITAS INVESTASI		
Pembelian furniture		22.000.000
Kas neto yang digunakan untuk ativitas investasi		22.000.000
AKTIVITAS PENDANAAN		
Penerimaan dari sumbangan yang dibatasi		-
Kas neto yang digunakan untuk ativitas pendanaan		-
KENAIKAN (PENURUNAN) NETO KAS DAN SETARA KAS		**4.359.594**
KAS DAN BANK PADA AWAL PERIODE		-
KAS DAN BANK PADA AKHIR PERIODE		**4.359.594**

Gambar 4.4 Cash Flow Statement

5) Notes to the financial statements
The notes to the financial statements of Masjid Al-Ishlah describe the income received from the Indonesian Mosque Council (Dewan Masjid Indonesia), specifically from the Operational Assistance for Places of Worship program. They also include adjustments for the receipt of a vehicle grant in 2024, and an explanation regarding the beginning balance of net assets, which is presented as zero because the treasurer had not prepared financial statements in the previous year and had not properly recorded financial transactions. As a result, the researcher was unable to obtain complete information.

Catatan 1 :

Pada Tahun ini Masjid Al-Ishlah memperoleh dana dari Bantuan Operasional Tempat Ibadah sebesar Rp 20.000.000 dengan 3 kali pencairan pada bulan Januari, Mei dan November 2024. Perolehan dana lainnya berasal dari sumbangan sebesar Rp 300.546.790

Catatan 2 :

Pada bulan April tahun 2022 Masjid Al-Ishlah memperoleh hibah berupa aset kendaraan ambulance. Perolehan tersebut disesuaikan pada laporan keuangan tahun 2024 dengan rincian harga perolehan sebesar Rp 250.000.000 dan penyusutan sebesar Rp 85.937.500.

Catatan 3 :

Laporan keuangan ini merupakan laporan pertama yang disusun. Oleh karena itu, saldo awal aset neto disajikan Rp 0

Gambar 4.5 Notes to the Financial Statements

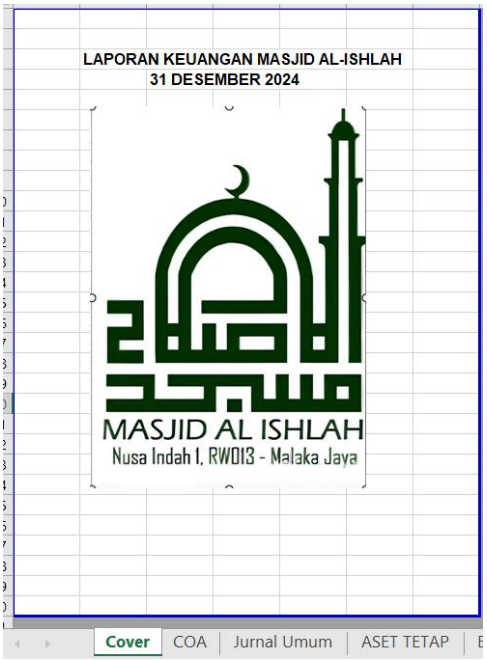
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4.2 Steps for Preparing the Financial Report of Al-Ishlah Mosque Based on SAK EP and ISAK No. 335

The following are the steps for preparing mosque financial reports in accordance with the provisions stipulated in SAK EP and ISAK 335:

1) Create a Worksheet

The worksheet in designing this accounting application consists of several sheets. Ten sheets are prepared for this mosque accounting application, including Cover Letter, Chart of Accounts (COA), General Journal, General Ledger, and Financial Statements. The following is the logo image :



Gambar 4.6 Cover

Next, the following is the chart of accounts table :

CHART OF ACCOUNTS (kode akun)

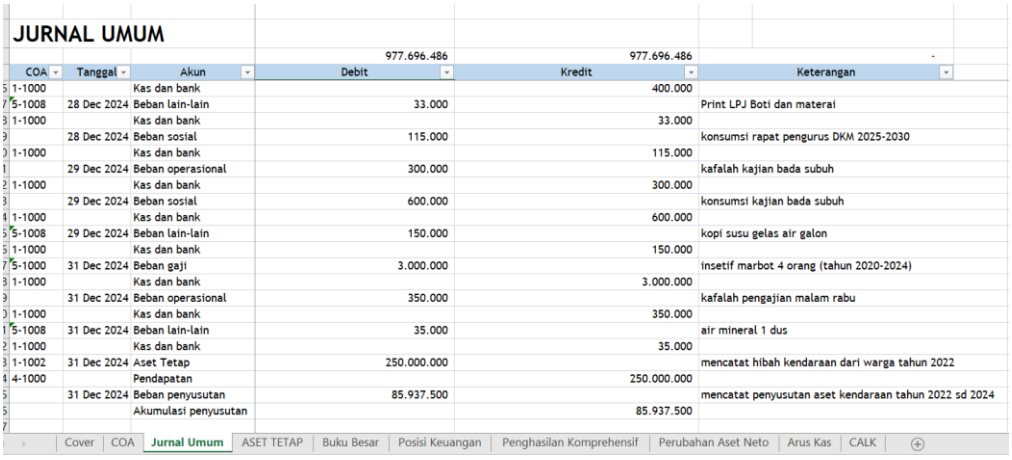
Kode Akun	Nama Akun	Bagian		
		Aset	Liabilitas	Aset Neto
1-1000	Kas dan bank	Aset		
1-1002	Aset Tetap	Aset		
4-1000	Pendapatan			Aset Neto
5-1000	Beban gaji			Aset Neto
5-1001	Beban operasional			Aset Neto
5-1002	Beban sosial			Aset Neto
5-1003	Beban internet			Aset Neto
5-1004	Beban listrik			Aset Neto
5-1005	Beban transport			Aset Neto
5-1006	Beban pemeliharaan			Aset Neto
5-1007	Beban penyusutan			Aset Neto
5-1008	Beban lain-lain			Aset Neto



Gambar 4.7 Chart of Accounts

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2) Create a General Journal
Identify transactions and prepare the journal. The journaling process refers to SAK EP, namely recognition and measurement. For example, revenue can only be recorded when the organization obtains a definite right. Expenses are recorded when a sacrifice of economic resources occurs, whether paid or still outstanding, etc.



JURNAL UMUM

	COA	Tanggal	Akun	Debit	Kredit	Keterangan
				977.696.486	977.696.486	-
5	1-1000		Kas dan bank		400.000	
7	5-1008	28 Dec 2024	Beban lain-lain	33.000		Print LPJ Boti dan materai
8	1-1000		Kas dan bank		33.000	
9		28 Dec 2024	Beban sosial	115.000		konsumsi rapat pengurus DKM 2025-2030
0	1-1000		Kas dan bank		115.000	
1		29 Dec 2024	Beban operasional	300.000		kafalah kajian bada subuh
2	1-1000		Kas dan bank		300.000	
3		29 Dec 2024	Beban sosial	600.000		konsumsi kajian bada subuh
4	1-1000		Kas dan bank		600.000	
5	5-1008	29 Dec 2024	Beban lain-lain	150.000		kopi susu gelas air galon
6	1-1000		Kas dan bank		150.000	
7	5-1000	31 Dec 2024	Beban gaji	3.000.000		insetif marbot 4 orang (tahun 2020-2024)
8	1-1000		Kas dan bank		3.000.000	
9		31 Dec 2024	Beban operasional	350.000		kafalah pengajian malam rabu
0	1-1000		Kas dan bank		350.000	
1	5-1008	31 Dec 2024	Beban lain-lain	35.000		air mineral 1 dus
2	1-1000		Kas dan bank		35.000	
3	1-1002	31 Dec 2024	Aset Tetap	250.000.000		mencatat hibah kendaraan dari warga tahun 2022
4	4-1000		Pendapatan		250.000.000	
5		31 Dec 2024	Beban penyusutan	85.937.500		mencatat penyusutan aset kendaraan tahun 2022 sd 2024
6			Akumulasi penyusutan		85.937.500	
7						

Cover | COA | Jurnal Umum | ASET TETAP | Buku Besar | Posisi Keuangan | Penghasilan Komprehensif | Perubahan Aset Neto | Arus Kas | CALK

Gambar 4.8 Journal Entry

3) Create a General Ledger
Classify the accounts derived from the general journal. The following is a display of the general ledger in the application that has been created.



BUKU BESAR

		977.696.486	977.696.486	
		977.696.486	977.696.486	-
COA	Akun	Debit	Kredit	Ending Balance
	Kas dan bank	321.446.790	317.087.196	4.359.594
	Aset tetap	272.000.000		272.000.000
	Akumulasi penyusutan		90.062.500	- 90.062.500
	Pendapatan		570.546.790	- 570.546.790
	Beban gaji	76.200.000		76.200.000
	Beban operasional	84.600.000		84.600.000
	Beban sosial	69.094.500		69.094.500
	Beban internet	3.510.000		3.510.000
	Beban listrik	28.420.000		28.420.000
	Beban transport	1.415.000		1.415.000
	Beban pemeliharaan	11.470.000		11.470.000
	Beban penyusutan	90.062.500		90.062.500
	Beban lain-lain	19.477.696		19.477.696

Gambar 4.9 General Ledger

4) Preparing Financial Statements
Financial statements for non-profit organizations consist of the statement of financial position, statement of comprehensive income, statement of changes in net assets, statement of cash flows, and notes to the financial statements (CALK). The presentation of the financial statements refers to ISAK No. 335. The Excel

accounting application automatically generates financial statements in accordance with ISAK 335, except for the Notes to the Financial Statements (CALK), which must be prepared manually to provide additional information related to the items in the financial statements.

CONCLUSION

The Al-Ishlah Mosque has so far only recorded financial reports in the form of income and expenses. Other things that need to be recorded, such as assets owned by the Al-Ishlah Mosque, have not been done. Therefore, researchers compiled financial reports based on SAK EP and ISAK No. 335. This preparation is intended to prioritize transparency and increase the trust of donors, institutions, and the community in providing donations to the mosque.

The research in the form of preparing financial reports at the Al-Ishlah Mosque based on SAK EP and ISAK No. 335 is used in the long term and periodically so that the researcher makes a module design that contains the steps for preparing financial reports, this is intended so that the financial reports currently prepared can be made again in the future.

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