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Implementation of Financial Accounting Standard Interpretation 35 (ISAK 35) in the Financial Statements of SMK Daarul Uluum Based on Microsoft Excel

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Abstract:

This study aims to analyze the implementation of Financial Accounting Standard Interpretation 35 (ISAK 35) in the preparation and presentation of financial statements at SMK Daarul Uluum, an educational institution categorized as a non-profit organization. This research employs a qualitative descriptive approach with a case study method. Data were obtained through interviews with financial administrators, direct observation of financial recording practices, and documentation of financial records for the 2023 fiscal year. The results indicate that SMK Daarul Uluum has not fully implemented ISAK 35, as financial reporting is still limited to simple records of cash receipts and cash disbursements. The absence of standardized financial statements such as statements of financial position, comprehensive income, changes in net assets, and cash flows reflects limited understanding of applicable accounting standards. Therefore, this study compiles a complete set of financial statements in accordance with ISAK 35 using Microsoft Excel. The findings demonstrate that Microsoft Excel can serve as an effective and accessible tool for assisting non-profit educational institutions in implementing ISAK 35, thereby improving transparency, accountability, and reliability of financial information for stakeholders.

Keywords: ISAK 35, Non-Profit Organization, Financial Reporting, Educational Foundation, Accountability

BACKGROUND

financial statements represent a systematic record of an organization's financial activities over a certain period and serve as a primary source of information for decision-making by stakeholders. For non-profit organizations, financial reporting plays a crucial role in ensuring transparency and accountability, particularly because the resources managed are derived from parties who do not expect economic returns, such as donors, parents, and government institutions.

In Indonesia, non-profit organizations, including educational foundations, are required to prepare financial statements in accordance with applicable accounting standards. The enactment of ISAK 35, effective January 1, 2020, marked a significant change in the financial reporting framework for non-profit organizations, replacing PSAK 45. ISAK 35 emphasizes accountability through the presentation of standardized financial statements that reflect the organization's financial position, performance, and cash flows.



Despite the mandatory implementation of ISAK 35, many educational institutions still prepare financial reports using simple cash-based methods. Previous studies have consistently shown that non-profit educational institutions often lack adequate understanding and resources to implement ISAK 35 properly. SMK Daarul Uluum is one such institution, where financial reporting is limited to cash inflow and outflow records, making it difficult to assess financial performance and accountability comprehensively.

THEORETICAL FRAMEWORK

Accounting

Accounting is commonly used as a tool to measure and evaluate all economic activities within an organization. It is not merely a process of recording transactions, but a systematic procedure of processing financial data into structured information in the form of financial statements. These reports serve as a basis for decision-making by both internal management and external parties such as donors, governments, investors, and supervisory institutions.

The accounting process begins with recording transactions chronologically based on valid and accountable supporting documents. Transactions are then classified into accounts such as assets, liabilities, revenues, and expenses, which are further processed into journals, ledgers, and trial balances. The final output of this process is financial statements that provide relevant and reliable information for stakeholders.

According to Sri Wahyuni Nur (2020), accounting serves several key functions: (1) as a measurement tool to assess the actual financial condition of an entity in accordance with applicable accounting principles; (2) as an information system that ensures transparency and supports decision-making; and (3) as a basis for determining and allocating organizational activities, including the fulfillment of short-term and long-term obligations.

Accounting Cycle

The accounting cycle is a systematic sequence of activities used to record, process, and present financial information of an entity within a specific accounting period. The cycle begins with the identification and analysis of financial transactions supported by valid source documents. These transactions are then recorded chronologically in journals as the initial step of accounting records.

After journalizing, transactions are posted to the ledger to classify accounts based on their nature, such as assets, liabilities, equity, revenues, and expenses. The balances of these accounts are then summarized in a trial balance to ensure the accuracy of debit and credit balances. Subsequently, adjusting entries are prepared to reflect accruals, deferrals, and other necessary adjustments so that financial information represents the actual financial condition of the entity.

The final stage of the accounting cycle is the preparation of financial statements, which include the statement of financial position, statement of comprehensive income, statement of changes



in equity or net assets, and statement of cash flows. These financial statements provide relevant and reliable information for stakeholders in evaluating organizational performance and making economic decisions. Thus, the accounting cycle ensures that financial reporting is conducted systematically, accurately, and in accordance with applicable accounting standards.

Accounting Standards

Financial Accounting Standards (FAS) are the main guidelines for preparing financial statements for companies or organizations. Every company or organization must prepare financial statements in accordance with their respective standards. FAS covers various aspects of financial accounting, such as disclosure of information, valuation of assets and liabilities, and recognition of income, all of which must be prepared accurately. The main purpose of the FAS developed by the DSAK IAI is to provide guidelines that can be used by organizations in preparing reliable financial statements. These standards are designed to create uniformity and consistency in financial reporting, increase transparency, and be used as a basis for comparing financial reports between periods and between entities as a basis for decision making. DSAK IAI divides SAK into four pillars, namely: International SAK, Indonesian SAK, EP SAK, and EMKM SAK.

Nonprofit Organization

An organization can be defined as a structured system in which individuals work collaboratively to achieve specific objectives through clearly defined roles, authority, and responsibilities. Non-profit organizations differ from profit-oriented entities in that they are not established to generate profits but to support social, educational, religious, and public interests (Octisari et al., 2021). These organizations are generally formed voluntarily and rely on resources provided by the public, making transparency and accountability in financial reporting essential.

According to ISAK 35, non-profit organizations possess distinctive characteristics, including dependence on donor-provided resources without expectations of economic returns, the absence of profit distribution to founders or owners, and the lack of ownership interests as found in business entities (IAI, 2018). Any surplus generated must be reinvested to support organizational activities and achieve institutional objectives. As emphasized by Mardiasmo (2002), non-profit organizations primarily aim to deliver public services and are accountable both vertically to governing authorities and horizontally to the public.

Non-profit organizations may take various forms, such as educational foundations, religious institutions, social and research institutes, and public service organizations. Educational foundations play a significant role in providing formal and non-formal education services and typically manage funding derived from community contributions, student fees, government assistance, and grants. Religious organizations, such as mosques, function to support spiritual and social activities and rely mainly on voluntary donations. Meanwhile, institutes operate to



support social, cultural, or educational missions under legally recognized organizational structures.

The sources of revenue for non-profit organizations are diverse and include donations, government grants, sales of goods or services related to the organization's mission, investment income, and fundraising activities. Unlike profit-oriented entities, all revenues obtained by non-profit organizations must be managed accountably and utilized solely to support organizational programs and objectives. Therefore, standardized financial reporting is essential to ensure transparency and accountability in the management of public and donor funds.

Financial Statements of Nonprofit Organization

Financial statements are the final output of the accounting process and serve as a primary source of financial information for decision-making. In non-profit organizations, financial statements function similarly to those of profit-oriented entities in providing reliable and comparable information regarding financial position, performance, and cash flows over a specific period. However, differences in organizational objectives and characteristics result in distinct forms and presentations of financial statements.

Profit-oriented organizations focus on generating net income and operational efficiency, whereas non-profit organizations emphasize public service and the achievement of social objectives. Consequently, financial reporting in non-profit organizations prioritizes accountability for the use of resources obtained from donors, grants, and government funding rather than profit measurement.

In accordance with ISAK 35, non-profit organizations do not prepare an income statement but instead present a statement of comprehensive income that reflects changes in net assets, both with and without donor restrictions. Additionally, the statement of changes in equity used by profit-oriented entities is replaced by the statement of changes in net assets. These financial statements are designed to demonstrate accountability and transparency in managing resources provided without expectations of economic returns.

Objectives of Financial Statements of Nonprofit Organization

According to ISAK 35, the primary objective of financial statements of non-profit organizations is to provide useful information for assessing an organization's financial position, financial performance, and cash flows (IAI, 2020). This information supports decision-making by users of financial statements and serves as a form of accountability for the management of resources entrusted to the organization, as well as a tool for evaluating organizational performance (Abidin & Rahma, 2020).

The Statement of Financial Accounting Concepts (SFAC) emphasizes that financial statements of non-profit organizations are intended to provide structured information for resource providers, potential donors, and other stakeholders to support rational decisions regarding



resource allocation. Financial reporting enables stakeholders to evaluate the types and levels of services provided, assess management's effectiveness and compliance with legal and donor requirements, and understand the organization's ability to sustain its services in the future.

Furthermore, non-profit financial statements disclose information regarding assets, liabilities, and net assets, including changes arising from economic transactions and events. The use of accrual-based accounting allows for a more representative measurement of changes in net assets over a reporting period. Financial statements also provide information on cash inflows and outflows, financing activities, liquidity conditions, and the manner in which resources are obtained and utilized. Explanatory disclosures further enhance transparency by clarifying accounting policies, assumptions, estimates, and significant transactions affecting the organization's financial condition and performance.

Overall, the financial statements of non-profit organizations are prepared not only to present quantitative financial information, but also to reflect accountability and transparency in the management of public and donor-provided resources.

Accountability

Accountability is a fundamental concept in organizational governance, both in the public and private sectors. Conceptually, accountability refers to the obligation of individuals or entities entrusted with authority to justify and take responsibility for their actions and decisions (Sopanah et al., 2023). In this context, accountability encompasses not only moral responsibility but also formal responsibility implemented through established administrative systems and procedures.

In accounting and financial reporting, accountability serves as a key pillar in ensuring transparency and reliability of information provided to stakeholders. Effective accountability is supported by sound administrative systems, including standardized financial reporting, internal control mechanisms, and openness in the use of organizational resources. These elements enable stakeholders to evaluate organizational performance and compliance with applicable regulations.

According to Napisah and Taufiqurachman (2020), accountability is based on several core principles, including transparency, obligation, control, responsibility, and responsiveness. Transparency allows stakeholders to access financial and performance information openly, while responsibility and control ensure that organizational activities are conducted effectively and in accordance with predetermined standards. Responsiveness reflects the organization's ability to address stakeholder expectations and information needs.

Public accountability is particularly crucial for non-profit organizations, as they manage resources derived from donors, grants, and government assistance. Although non-profit organizations are not profit-oriented, they have moral and legal obligations to demonstrate transparent and accountable use of funds. Therefore, the preparation of financial statements in



accordance with ISAK 35 is essential to support accountability, enabling stakeholders to assess whether resources have been managed appropriately and have generated social benefits.

Overall, accountability in non-profit organizations emphasizes transparency in financial reporting, effectiveness of program implementation, and compliance with applicable standards, ensuring responsible management of public and donor-provided resources.

METHOD

This study employs a qualitative descriptive approach with a case study design to examine the implementation of Financial Accounting Standards Interpretation 35 (ISAK 35) in the preparation of financial statements at SMK Daarul Uluum. The qualitative approach is considered appropriate as the research aims to obtain an in-depth understanding of existing financial reporting practices and to evaluate their conformity with applicable accounting standards.

The research object is SMK Daarul Uluum, a non-profit educational institution. Data were collected using primary and secondary sources. Primary data were obtained through semi-structured interviews with the school treasurer and administrative personnel responsible for financial management. Direct observations were also conducted to understand the accounting and financial reporting processes applied by the institution. Secondary data consisted of financial documents, including income and expenditure records, budget realization reports, and supporting transaction documentation for the 2023 fiscal year.

Data analysis was carried out through several stages, including data reduction, data presentation, and conclusion drawing. The analysis focused on comparing the existing financial reporting practices at SMK Daarul Uluum with the requirements of ISAK 35. Based on this comparison, the researcher reconstructed a set of ISAK 35-compliant financial statements using Microsoft Excel, including 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.

To ensure data validity, triangulation of data sources and data collection methods was applied. This methodological approach enables a comprehensive assessment of ISAK 35 implementation and provides a practical illustration of standardized financial reporting for non-profit educational institutions.

RESULT

1. SMK Daarul Uluum Financial Reporting and Compliance System with ISAK 35

The description of the financial recording system and the conformity of financial statements at SMK Daarul Uluum was obtained from primary data collected through direct interviews with school management. In general, SMK Daarul Uluum has prepared financial reports as a form of accountability for managing school funds derived from various sources, including student contributions and School Operational Assistance (BOS) funds. These reports are used to monitor cash inflows and outflows and to support operational decision-making.

Based on interviews with school representatives, particularly the principal, the existing financial reports are considered beneficial in supporting internal transparency. The reports provide a general overview of the school's financial condition, especially regarding cash



receipts and disbursements within a specific period. They also assist the school in ensuring that available funds are utilized to support operational and learning activities.

In addition, financial reports function as a control mechanism for budget usage, enabling the school to reduce the risk of misallocation of funds. The existence of financial records facilitates internal evaluation and assists management in planning future activities based on financial availability.

However, the financial recording system applied at SMK Daarul Uluum remains relatively simple. The school's treasurer primarily records cash inflows and cash outflows, focusing on monitoring cash balances and ensuring the availability of funds for operational needs. This recording method is perceived as practical and easy to understand by school financial managers and internal stakeholders.

Despite its practicality, this system does not fully reflect a complete accounting process in accordance with non-profit accounting standards. Based on the analysis, SMK Daarul Uluum has not fully prepared financial statements in compliance with ISAK 35. The school does not yet present a complete set of financial statements, including the statement of financial position, statement of comprehensive income, statement of changes in net assets, cash flow statement, and notes to the financial statements. The financial reports are limited to income and expenditure reports, which do not provide a comprehensive overview of the school's financial position and changes in net assets.

This condition indicates that the financial recording system at SMK Daarul Uluum is still based on a simple cash basis and has not adopted accrual-based accounting as recommended by ISAK 35. Consequently, the financial information produced has not yet fully represented the school's financial condition in a comprehensive and structured manner.

2. Presentation Principles of Nonprofit Financial Statements Based on ISAK 35

In assessing the appropriateness of non-profit organization financial statements, ISAK 35 sets out a number of rules or presentation requirements that must be met so that the financial statements can reflect transparent and accountable financial conditions. These rules form the basis for evaluating whether the financial statements of a non-profit entity have been prepared in accordance with applicable accounting standards.

First, ISAK 35 requires that the financial statements of a non-profit organization must be prepared completely and include five main components, namely the statement of financial position, the statement of comprehensive income, the statement of changes in net assets, the cash flow statement, and the notes to the financial statements. These five statements complement each other in providing a comprehensive picture of the financial position, financial performance, and cash flows of the organization in a single reporting period.

Second, in the context of net asset grouping, ISAK 35 stipulates that net assets are presented based on the absence of restrictions from resource providers, namely resources that can be freely used by the organization to support school operations. This grouping is important to



demonstrate the organization's ability to finance routine activities without any restrictions on the use of funds.

Third, in the comprehensive income statement, ISAK 35 requires revenues and expenses to be presented systematically in accordance with the characteristics of a non-profit organization. Revenue includes donations, service fees, and other income, while expenses are classified based on program activities and supporting activities. This presentation aims to show how the resources received are used to support the achievement of the organization's objectives.

Fourth, ISAK 35 emphasizes the importance of preparing a cash flow statement that describes cash inflows and outflows based on operating activities, investing activities, and financing activities. The cash flow statement serves to assess the organization's ability to manage liquidity and meet short-term and long-term funding needs.

Fifth, ISAK 35 requires adequate disclosure through notes to the financial statements. These notes serve to explain the accounting policies used, details of important items in the financial statements, and other relevant information so that the financial statements can be fully understood by stakeholders.

With these principles, ISAK 35 not only serves as a technical guideline in the preparation of financial statements, but also as a tool to assess the level of transparency and accountability of financial management in non-profit organizations. These principles were then used by researchers as a basis for analyzing the compliance of SMK Daarul Uluum's financial statements with the provisions of ISAK 35.

DISCUSSION

Based on interviews with several informants, it is known that SMK Daarul Uluum's financial reports have been prepared using Microsoft Excel. However, the preparation of these reports is still limited to recording income and expenses, so they do not yet include comprehensive financial reports as stipulated in the ISAK 35 financial accounting standard.

CONCLUSION

Based on the research and analysis conducted, the following conclusions can be drawn:

1. The financial statements currently prepared by SMK Daarul Uluum are limited to income and expenditure reports. School revenues are derived from parents' contributions and government assistance in the form of School Operational Assistance (BOS) funds, which are used to finance school operational activities. When assessed based on the provisions of ISAK 35, the financial statements presented have not fully complied with the applicable standards, as SMK Daarul Uluum has not prepared a statement of comprehensive income, statement of cash flows, statement of changes in net assets, statement of financial position, and notes to the financial statements.
2. In preparing financial statements in accordance with ISAK 35, this study utilizes Microsoft Excel by processing secondary data in the form of monthly income and expenditure reports. The data are then adjusted to the financial statement formats required by ISAK 35 and



organized into appropriate columns within Microsoft Excel to produce financial statements that comply with the standard.

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