



Preparation of Financial Reports Based on ISAK 335 Using Microsoft Excel at the Assa'adah Grand Mosque, Pangkalpinang City, Bangka Belitung

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Abstract:

This study aims to prepare the financial statements of Masjid Besar Assa'adah in Pangkalpinang City in accordance with the Interpretation of Financial Accounting Standards (ISAK 335) using Microsoft Excel. As a non-profit organization operating in the religious sector, mosques are responsible for presenting transparent and accountable financial reports to enhance public trust, particularly from donors. Currently, the financial statements of Masjid Besar Assa'adah are basic, limited to recording cash inflows and outflows without adhering to applicable accounting standards. This research employs a qualitative method, utilizing interviews, observations, and documentation. Primary data were obtained through direct interviews with mosque administrators, while secondary data were collected from existing mosque financial documents. The results of this study indicate that the implementation of ISAK 335 enables the preparation of five main financial reports: 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 application of ISAK 335 allows financial reporting to become more accurate, systematic, and aligned with the needs of financial report users, particularly donors and the general public. This study is expected to provide practical benefits for Masjid Besar Assa'adah in enhancing the efficiency and accountability of its financial management. Furthermore, the study recommends that mosque administrators continue training on preparing financial statements independently in compliance with ISAK 335 standards to ensure sustainable financial management.

Keywords: Financial Reports, Microsoft Excel, Grand Mosque, Bangka Belitung.

INTRODUCTION

A non-profit organization is an organization that aims to support non-profit activities without considering their profits. PSAK 45, which was later replaced by ISAK 35, states that the main characteristic of a non-profit organization is that the donor, as the funder, does not expect economic benefits that are commensurate with the level of funding provided. A non-profit organization, also called a non-profit organization, is an organization that aims to help the community and does not focus on generating profits or profits. Private and public schools, hospitals, and orphanages are examples of non-profit organizations. (Fitriani et al., 2021).

ISAK 35 stipulates that, depending on the characteristics of the non-profit organization, a non-profit organization can provide five financial statements: a statement of financial position, a statement of comprehensive income, and a statement of changes. Notes to the financial statements, net assets, cash flow statements, etc.



To regulate non-profit organizations in submitting financial statements, ISAK 35 has been issued previously and expired at the same time as PSAK 45. ISAK 35 is a new financial accounting standard approved on April 11, 2019 and came into effect on January 1, 2020. In addition, the Financial Accounting Standards Board issued PPSAK 13 which amended PSAK 45 on financial reporting of non-profit organizations, based on ISAK 35. ISAK 335, which will come into effect on January 1, 2025, regulates non-profit organizations to prepare their financial statements in accordance with applicable standards. Financial statements are becoming easier and more accurate along with the development of science and technology. With Excel-based computers, users can prepare financial statements in a short time. Reduce input time and errors. (Neni et al., n.d., 2023). Mosques are one type of non-profit organization engaged in religion. Mosques often collect funds from the community to operate for the public interest. Mosque financial statements are very important to increase public trust and explain financial responsibilities. This gives mosques the resources to manage finances, weakening public and institutional trust. This is very detrimental not only to community activities but also to community obligations towards God Almighty. (Nurfaisyah, Herawati, n.d., 2022).

The financial report of the Assa'adah Mosque is very simple, namely only recording income and expenses. One way that mosques implement transparency and accountability to the community is by reporting their finances. In this case, the mosque management must make administrative improvements, including determining who is responsible for the financial report. The more accountability of the mosque's public space, the clearer their finances. Decisions are made based on this financial data. The financial report of the mosque facility is made in accordance with ISAK 335 with the aim of creating a non-profit organization's financial report in a balance sheet format that is relevant, easily comparable, and long-term. The mosque's financial report must be accurate and accessible, especially for those who donate.

Based on the problems faced by the Assa'adah Grand Mosque located on Jalan Jenderal Sudirman, Gabek Village, Pangkalpinang City, Bangka Belitung Islands Province and supported by previous research, the researcher will create a Financial Report in accordance with ISAK 35 to facilitate the recording system process at the Assa'adah Grand Mosque using Microsoft Excel. With this, the researcher intends to conduct research in order to help solve the problems that occur at the Assa'adah Grand Mosque with the title **“Preparation of Financial Reports Based on ISAK 335 Using Microsoft Excel at the Assa'adah Grand Mosque, Pangkalpinang City, Bangka Belitung”**.

THEORY REVIEW

Non Profit Organization

According to (Neni et al., n.d., 2023) Non-profit organizations are organizations that aim to support non-profit activities without taking into account their profits. PSAK 45, which was later changed to ISAK 35, states that the main characteristic of non-profit organizations is that donors act as funders and do not expect economic benefits that are proportional to the amount of funds provided.

Interpretasi Standar Akuntansi Keuangan 335

On April 11, 2019, the Financial Accounting Standards Board of the Indonesian Institute of



Accountants (DSAK IAI) approved the exposure draft of ISAK 335 relating to the presentation of financial statements of non-profit organizations. ISAK 35 came into effect on January 1, 2020. DSAK IAI observed that some companies' financial statements had similarities with PSAK 45 and PSAK 1. Therefore, DSAK IAI was concerned that this would cause inconsistency between the provisions on PSAK 45 and PSAK 1. Then on January 1, 2025, ISAK 335 came into effect.

Microsoft Excel Program

According to (Hikmah et al., 2022) Microsoft Excel is an application that allows you to process data automatically in various formats, such as formulas, basic calculations, data manipulation, table and graph creation, and data management. You can use Microsoft Excel to create financial report lists, create value lists and time records, perform arithmetic operations such as multiplication, addition, subtraction, division, and averages, and display data more quickly, systematically, and accurately. This is related to (Ogearti, 2020) who stated that "Microsoft Excel can simplify reporting in the short term, and if there is an error in data entry, it can be corrected without having to start from scratch and can monitor financial conditions in real time. In addition, the use of Microsoft Excel can help employees store financial data more safely, efficiently, and effectively. By using Microsoft Excel, employees can better avoid data damage.

RESEARCH METHOD

This research took place at the Assa'adah Grand Mosque located on Jl. Jendral Sudirman, Gabek Satu Village, Gabek District, Pangkal Pinang City, Bangka Belitung Islands. Starting from July to December 2024. In this study, the data analysis technique used by the researcher is descriptive analysis. The researcher uses a qualitative descriptive analysis method as a data analysis method, with the method of collecting, compiling, processing and analyzing from a detailed list of financial reports of the Assa'adah Grand Mosque to implement ISAK 335 which has not been implemented by the mosque management. The researcher uses Qualitative data in this study. According to Sugiyono (2019) Data in the form of words, schemes, or images is called quantitative data. Primary and secondary data are used in this study. Primary data was collected and processed by the researcher himself for this study, including interviews with the treasurer and relevant mosque administrators. In this study, the researcher used triangulation techniques.

RESULT AND DISCUSSION

One of the non-profit organizations in the religious field, mosques, often collect funds from donations and community donations to operate for the public interest. Mosque financial reports are very important to increase the trust of the congregation and explain financial responsibilities. This gives mosques and other institutions a number of resources to manage their own finances. The financial report made by the Assa'adah Grand Mosque is very simple, only recording what comes in and goes out. One way that mosques implement transparency and accountability to the community is by reporting their finances. In this case, the mosque management must make administrative improvements, including determining who is responsible for the financial report. The more accountability of the mosque's public space, the clearer their finances.

The results of interviews with mosque management showed that the mosque only recorded cash receipts and expenditures; they did not use the ISAK 335 financial accounting standard and only



used a very simple format. This shows that the Assa'adah Mosque needs financial reports that can be accounted for. ISAK 335 is designed to help non-profit organizations prepare their financial reports.

Therefore, standardization is needed that will help this mosque prepare financial reports in accordance with ISAK 335 which will be built. The discussion of the data provides further insight into the preparation of mosque financial reports using ISAK 335 which will be built. The following is a financial report received by researchers from the management of the Assa'adah Grand Mosque:

LAPORAN KEUANGAN MASJID ASSA'ADAH GABEK
KOTA PANGKALPINANG
BULAN JANUARI 2024

NO.	TANGGAL	URAIAN	PENERIMAAN	PENGELUARAN	SALDO
1	2	3	4	5	6
	31 Desember 2023	Saldo Akhir Kas dan Bank periode bulan Desember 2023			Rp 52.005.990
1	05 Januari 2024	Penerimaan Kas Jum'at	Rp 2.139.000		Rp 54.144.990
2	05 Januari 2024	Penerimaan Infaq dari Sera Agustina Binti Iryanto	Rp 500.000		Rp 54.644.990
3	05 Januari 2024	Pembayaran Honor Tim Merbot Masjid Periode Desember 2023		Rp 2.000.000	Rp 52.644.990
4	05 Januari 2024	Pembayaran Pembelian 10 Doos Bolesa Gelas dan Yurisol		Rp 288.000	Rp 52.356.990
5	05 Januari 2024	Pembayaran Biaya Pengajian (Pengelolaan H. Herman)		Rp 1.000.000	Rp 51.356.990
6	12 Januari 2024	Penerimaan Kas Jum'at	Rp 2.440.000		Rp 53.796.990
7	12 Januari 2024	Pembelian tissue		Rp 54.000	Rp 53.742.990
8	13 Januari 2024	Pembayaran biaya Pekerjaan Perbaikan dan penggantian Gypsum		Rp 1.500.000	Rp 52.242.990
9	18 Januari 2024	Pembayaran Rekening Listrik PLN Periode Januari 2024		Rp 2.716.560	Rp 49.526.430
10	19 Januari 2024	Penerimaan Kas Jum'at	Rp 2.523.000		Rp 52.049.430
11	19 Januari 2024	Pembelian sapu dan batang sikat		Rp 45.000	Rp 52.004.430
12	20 Januari 2024	Pembelian Booster Cleaner cair pembersih kerak lantai keramik 10 Liter @Rp. 125.000,-		Rp 1.250.000	Rp 50.754.430
13	26 Januari 2024	Penerimaan Kas Jum'at	Rp 2.211.000		Rp 52.965.430
14	26 Januari 2024	Infaq Khotib Khotbah Juma'at Ustadz Ghozali (H. Herman)		Rp 300.000	Rp 52.665.430
15	26 Januari 2024	Pembayar pembelian pertalet dan portex		Rp 75.000	Rp 52.590.430
16	27 Januari 2024	Pembayaran Biaya Upah Borongan Pekerjaan Pengecatan bagian dalam mesjid (Iwan)		Rp 15.000.000	Rp 37.590.430
		Jumlah	Rp 9.813.000	Rp 24.228.560	
		Saldo Akhir Kas dan Bank Bulan Januari 2024			Rp 37.590.430

Pangkalpinang, 31 Januari 2024

Dibuat oleh,

Mery Jumadi

Bendahara

Sumber: Diolah Oleh Pengurus DKM Masjid Assa'adah Kota Pangkalpinang (2024)

This mosque also started using Microsoft Excel to create financial reports. Therefore, standardization is needed that will help this mosque prepare financial reports in accordance with ISAK 335 which will be built. The discussion of the data provides further insight into the preparation



of the mosque's financial report using ISAK 335 which will be built. Before the researcher began designing the financial report of the Assa'adah Grand Mosque, the researcher first classified the accounts in the financial report attached to the table as follows:

a. Financial Position Statement

MSJID BESAR ASSA'DAH KOTA PANGKALPINANG		
Laporan Posisi Keuangan		
Januari - Juni 2024		
(dalam Jutaan Rupiah)		
	Januari	Juni
ASET		
Aset Lancar		
Kas dan setara kas	37.590.430	44.972.030
Surat berharga	-	-
Piutang	-	-
Aset Lancar Lainnya	37.590.430	44.972.030
Aset Tidak Lancar		
Peralatan	135.216.000	135.216.000
Bangunan	1.500.000.000	1.500.000.000
Akumulasi Penyusutan Peralatan	-	-
Akumulasi Penyusutan Tanah	-	-
Akumulasi Penyusutan Bangunan	-	-
Aset Tidak Lancar Lainnya	2.885.166.771	2.822.777.445
TAL ASET	2.922.757.201	2.869.327.076
LIABILITAS		
Liabilitas Lancar		
Utang Usaha	-	-
Utang Jaminan	-	-
Piutang Diterima di Muka	-	-
Utang Pajak	-	-
Liabilitas Lancar Lainnya	-	-
Liabilitas Jangka Panjang		
Utang Bank	-	-
Utang Koperasi	-	-
Utang Lembaga Keuangan Lain	-	-
Liabilitas Jangka Panjang Lainnya	-	-
TAL LIABILITAS	-	-
ASET NETO		
Saldo pembatasan	2.922.757.201	2.869.327.076
Saldo pembatasan	-	-
Aset Neto	2.922.757.201	2.869.327.076
TAL LIABILITAS DAN ASET NETO	2.922.757.201	2.869.327.076

Sumber: Diolah Oleh Peneliti (2024)

Information in the financial position report consists of three components: assets, liabilities, and net assets. Assets are assets owned by an entity and have the potential to generate profits in the future. Current assets are resources needed by an entity to run daily operations and pay expenses. Non-current assets are long-term assets owned by a company and are expected to generate profits in the future. In addition, current assets in this mosque consist of 1) Cash and Cash Equivalents are money used for the



operational needs of the mosque while Non-Current Assets consist of 1) Equipment is equipment or goods owned by the mosque, 2) Land is the value of the land currently owned by the mosque, 3) Buildings are the value of buildings currently owned by the mosque 4) Accumulated Depreciation of Equipment and Buildings is the amount of accumulated depreciation on equipment and buildings. Then next there are liabilities which are obligations or debts.

Liabilities themselves are divided into Current Liabilities and Long-Term Liabilities. Current Liabilities are obligations that must be settled by the entity within a certain time while Long-Term Liabilities are obligations of an entity that must be paid off within a certain time. Current Liabilities themselves include Accounts Payable which are financial obligations to other parties while Long-Term Liabilities include Bank Loans which are debts that must be paid to the bank. The capital obtained is called net assets. Unrestricted net assets are assets that are not restricted by the resource provider, and restricted net assets are assets that are restricted by the resource provider.

b. Comprehensive Income Statement

BESAR ASSA'DAH KOTA PANGKALPINANG		
Penghasilan Komprehensif		
tri - Juni 2024		
taan rupiah)		
	Januari	Juni
RESTRINSI DARI SUMBER		
an		
n Kas Jurnat	9.313.000	16.708.000
n Infaq dari Sera Agustina Binti Iryanto	500.000	-
n Infaq dari Tahor	-	-
n Infaq dari Endang Showroom Mobil	-	-
n Waqaf	2.935.216.000	-
	-	1.500.000
adapatan	2.945.029.000	18.208.000
atau Honor	1.300.000	1.900.000
baikan dan Pemeliharaan	18.500.000	890.000
, Listrik, dan BBM	4.140.560	3.433.000
nsport	-	700.000
nsumsi	288.000	576.000
nyusutan	50.049.229	64.139.125
an	74.277.789	71.638.125
Defisit)	2.870.751.211	- 53.430.125
RESTRINSI DARI SUMBER		
DAYA		
an		
n	-	-
n Lain-Lain	-	-
adapatan	-	-
Defisit)	-	-
SILAN KOMPREHENSIF LAIN	-	-
PENGHASILAN KOMPREHENSIF	2.870.751.211	- 53.430.125

Sumber: Diolah Oleh Peneliti (2024)



The main purpose of the Comprehensive Income Statement is to show the amount of surplus, also known as deficit, and other gross income. Surplus is the difference between income and expenses, while deficit is the difference between income and expenses. Gross income is the total income received before deducting expenses or taxes.

Comprehensive income includes information about total income without restrictions on resource providers and income with restrictions on resource providers. Without Restrictions From Resource Providers themselves can be interpreted as income received by an entity, for example, such as Donations, Friday Cash Receipts and there are also Expenses that include salaries or honorariums, repairs, water, electricity, consumption, and transportation. While With Restrictions from Resource Providers themselves are like grants obtained by entities, then the income received must be in accordance with the programs that must be run by the entity.

c. Statement of Changes in Net Assets

BESAR ASSA'DAH KOTA PANGKALPINANG		
Perubahan Aset Neto		
Periode - Juni 2024		
(dalam rupiah)		
	Januari	Juni
TO TANPA PEMBATAHAN DARI SUMBER DAYA		
Saldo tahun berjalan	52.005.990	2.922.757.20
Saldo yang dibebaskan dari pembatasan	2.870.751.211	- 53.430.12
Saldo	2.922.757.201	2.869.327.07
TO DENGAN PEMBATAHAN DARI SUMBER DAYA		
Saldo tahun berjalan	-	-
Saldo yang dibebaskan dari pembatasan	-	-
Saldo	-	-
SET NETO	2.922.757.201	2.869.327.07

Sumber: Diolah Oleh Peneliti (2024)

Based on ISAK 335, the information displayed in the Net Asset Changes report is presented in the form of net asset value and retained earnings for the current year. The Net Asset Changes Report also provides information on other comprehensive income based on its net asset class. For example, if other comprehensive income comes from restricted net assets, then the information is presented in the restricted net asset class.



The Net Asset Report itself is divided into two, namely 1) Unrestricted Net Assets From Resource Providers are assets whose use is not restricted by resource providers and the account consists of the previous month's Opening Balance and then there is a surplus or deficit, while Restrictions are assets that can only be used by resource providers and the account consists of the previous month's Opening Balance, unless there is a surplus or deficit.

d. Cashflow Statements

	Januari	Juni
AKTIVITAS OPERASI		
Kas dari sumbangan	9.813.000	18.208.000
Kas dari pendapatan jasa	-	-
Beban Gaji atau Honor	- 1.300.000	- 1.900.000
Beban Perbaikan dan Pemeliharaan	- 18.500.000	- 890.000
Beban Air, Listrik, dan BBM	- 4.140.560	- 3.433.000
Beban Transport	-	- 700.000
Beban Konsumsi	- 288.000	- 576.000
Beban Lain-lain	-	- 3.327.397
<i>Kas neto dari aktivitas operasi</i>	- 14.415.560	7.381.603
AKTIVITAS INVESTASI		
Ganti rugi asuransi kebakaran	-	-
Pembelian peralatan	-	-
Penerimaan dari penjualan investasi	-	-
Pembelian investasi	-	-
<i>Kas neto yang digunakan untuk aktivitas investasi</i>	-	-
AKTIVITAS PENDANAAN		
<i>Penerimaan dari sumbangan yang dibatasi untuk:</i>		
Investasi dalam dana abadi (<i>endowment</i>)	-	-
Investasi bangunan	-	-
<i>Aktivitas pendanaan lain:</i>		
Bunga dibatasi untuk reinvestasi	-	-
Pembayaran liabilitas jangka panjang	-	-
<i>Kas neto yang digunakan untuk aktivitas pendanaan</i>	-	-
KENAIKAN (PENURUNAN) NETO KAS DAN	- 14.415.560	7.381.603

Sumber: Diolah Oleh Peneliti (2024)

The cash flow statement lists operating activities such as donations, salary expenses, water, electricity, transportation, consumption, and others, and helps evaluate the organization's ability to generate cash and cash equivalents. In addition, users can create models to evaluate and assess the present value of future cash flows for various organizations.

Investing activities are the activities of buying or selling long-term assets. These activities include buying vehicles, selling buildings, or buying securities, while financing activities are the net amount of funding obtained by an entity in a certain period of time. These activities relate to the addition of capital to an organization.



e. Notes to Financial Statements

The notes to the financial statements are presented systematically based on the components of the financial statements. These notes include information about the items in the balance sheet, complete income statement, cash flow statement, and statement of changes in net assets. There are no financial statements prepared by the Assa'adah Mosque itself, so there is no information to understand the overall financial condition and position.

The Assa'adah Mosque is located on Jalan Jenderal Sudirman, Gabek Village, Pangkalpinang City, which is located on the side of the road. This mosque was built in 1900, initially this mosque had an area of 125m². The operational activities of the Assa'adah Grand Mosque are holding 5 daily prayers, Friday prayers, Eid al-Fitr and Eid al-Adha prayers, Qurban activities, and Islamic holiday celebrations, as well as religious studies. The source of income to finance these operational activities comes from Community Donations and Friday Cash. Current assets owned by the Assa'adah Grand Mosque until June 2024 consist of cash sourced from Infaq receipts from the community and Friday Cash. The fixed assets of the Assa'adah Grand Mosque consist of land, buildings, and equipment, which are valued at acquisition cost minus accumulated depreciation, except for land because it does not experience depreciation. The Assa'adah Grand Mosque has no liabilities. This occurs because each transaction is recognized when payment occurs. The Assa'adah Grand Mosque's expenses consist of Salary or Honorarium Expenses, Repair and Maintenance Expenses, Utilities Expenses, Water, Electricity, and Fuel Expenses, and Other Expenses. All of these expenses are recognized when transactions directly related to the expenses occur.

CONCLUSION

This mosque receives income from Friday cash and donations from the surrounding community and not only that, the preparation of financial reports at the Assa'adah Grand Mosque in Pangkalpinang City does not yet have financial reports in its financial records where this mosque only shows the recording of cash receipts and expenditures. Not only that, this mosque has not implemented its financial reports using ISAK 335 in recording its financial reports. The financial report of the Assa'adah Grand Mosque, which is prepared based on ISAK 335, consists of notes to the financial statements, financial position statements, cash flow statements, comprehensive income statements, and net asset change statements. After the preparation of financial reports in accordance with the standards, the financial condition of the Assa'adah Grand Mosque can be seen comprehensively and accurately.

Suggestion

Recommendations that can be made in further research are expected to remember that preparing financial reports is an activity that is carried out continuously and sustainably, it is better to do it routinely every time there is a transaction so that it can be entered into the available accounting program and so that financial reports can be presented on time, and for the IAI (Indonesian Institute of Accountants) it is expected to be able to widely socialize the standardization of ISAK 335 so that many non-profit organizations know about ISAK 335 and can be implemented by these organizations.



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