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**PREPARATION OF FINANCIAL REPORTS OF NON-PROFIT ORIENTED  
ENTITIES BASED ON ISAK 335 USING MICROSOFT EXCEL**

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**Abstract:**

This research aims to analyze the financial reporting preparation that has been implemented at the Jami Tarbiyatul Falah Mosque and to prepare financial reports based on ISAK 335 using Microsoft Excel. The research design used is descriptive qualitative and case study technique. Data sources using primary and secondary data with data collection techniques through interviews, observations, and documentation. Data validity techniques in this study use source triangulation and technique triangulation. In this study, the researcher analyzes the data by reducing data, presenting data, and drawing conclusions. The results of the study show that the preparation of financial reports that have been carried out by the Mosque, including income and expenditure reports, cash flow statements, general ledgers, and balance sheets, are prepared simply so they do not meet ISAK 335. Then this research produces a mosque financial report prepared based on ISAK 335 using Microsoft Excel.

**Keywords:**

Financial Statement, ISAK 335, Mosque, Non-profit Entities

**BACKGROUND**

Accountability issues are one of the issues often faced by non-profit organizations, especially in preparing financial reports. Accountability is the obligation of the trustee (agent) to provide accountability, presentation, reporting and disclosing all activities and activities to the trustee (principal) (Sarsiti, 2020). This problem is based on the lack of a sense of responsibility or lack of understanding and insight from organizational resources to realize a quality financial report that is in accordance with the rules.

A non-profit organization is an institution established to support an issue or event related to society to attract public attention without any commercial or profit objectives (Kristianti, 2022). Thus, the purpose of a non-profit organization is not to seek profit but for social activities. According to Lassio & Sahala (2024), non-profit organizations are divided into several types that involve various sectors such as religion, health, education, and volunteer service organizations.

The mosque is one of the non-profit organizations engaged in the religious sector. Mosques are important religious institutions in Islam related to aspects education and community development. Mosques have a big role through various things agenda, activities and missionary projects with the aim of bringing followers of Islam return to the bosom of Islam (Tamuri, 2021). In Indonesia, mosques are developing quite rapidly, p This is proven by the growth of mosques which increases every year. Based on Ministry of Religion Mosque



Information System data, number of mosques in Indonesia as of March 2024 totaling 299,692. The development of mosque construction must of course be accompanied by good operational management by takmir. One of them is financial management operational. Finances must be managed well so that mosques can improve their facilities and services adequate facilities so that the mosque can continue to be a central place of worship. Besides that, Financial management is a form of takmir's responsibility to the source provider Power.

Mosques obtain sources of income from infaq, zakat, waqf, and shodaqoh. Meanwhile, the source of mosque expenditure usually comes from cleaning costs, water costs, electricity costs, routine costs, Islamic activity costs and so on (Hidayatullah et al., 2019). A takmir must of course manage mosque finances effectively and efficiently to maintain the sustainability and prosperity of the mosque. In addition, the takmir must be able to account for the accountability and transparency of financial management to the community regarding all activities that have been carried out. Accountability and transparency of mosque financial management can be built through the preparation of quality and professional financial reports using accounting standards (Murtiaji, 2019).

Financial statements are reports containing financial information of a business entity or organization during a certain period and are generally prepared with the aim of providing accountability for financial performance to stakeholders to assist in the decision-making process (Max Ki, 2023). The Indonesian Institute of Accountants (IAI) as the authorized authority to prepare accounting standards in Indonesia has regulated the presentation of financial statements of non-profit organizations in Financial Accounting Standards No. 335 (ISAK 335) which is effective from January 1, 2020. ISAK 335 is a form of change from Financial Accounting Standards Statement No. 45 (PSAK 45) due to the impact of the convergence of International Financial Reporting Standards (IFRS) which resulted in industry-based Financial Accounting Standards (SAK) having to be revoked because they were already regulated in other SAK. ISAK 335 consists of a statement of financial position, a statement of comprehensive income, a statement of changes in net assets, a statement of cash flows, and notes to the financial statements.

The Financial Accounting Standards Board of the Indonesian Institute of Accountants (DSAK IAI) has determined the scope of ISAK 335 to be applied to non-profit entities regardless of the legal entity form of the entity and non-profit entities that use the Financial Accounting Standards for Entities Without Accountability (SAK ETAP) (Indonesian Institute of Accountants, 2018). However, in reality, the preparation of financial statements in accordance with ISAK 335 in non-profit entities is still rarely done, especially for non-profit mosque entities.

Based on the results of research conducted by Rini (2018), it is known that 27.59% of 116 mosques spread across Jabodetabek have made financial reports. Meanwhile, 72.41% of 116 mosques spread across Jabodetabek only prepare financial reports that are still relatively simple, namely in the form of cash receipts and expenditures reports.

The low level of preparation of financial reports in accordance with ISAK 335 is caused by many factors. The most important factor is the lack of ability and insight from the mosque administrators regarding the preparation of financial reports in accordance with accounting standards. This is certainly unfortunate because the financial reports of non-profit organizations should be of high quality and meet the characteristics of relevance, reliability, comparability, and understanding. To help mosque administrators to be able to prepare financial reports in accordance with ISAK 335, there needs to be a guideline for preparing financial reports in accordance with ISAK 335. The guideline is able to help mosque administrators to improve accountability and transparency and realize quality financial reports.



This is supported by research conducted by Saiffudin & Wahidahwati (2020) at the Sabital Muhtadin Grand Mosque and Yusuf & Mahmudin at the Al-Mi'raj Mosque. Both studies stated that the preparation of financial reports in accordance with ISAK 335 can increase the transparency and accountability of mosque financial reports. The preparation of financial reports in accordance with ISAK 335 can increase the trust of stakeholders, congregations, and donors to donate their funds to the mosque.

In the digital era, the use of accounting applications can help and facilitate non-profit organizations in recording financial transactions and the process of preparing financial reports. One of the accounting applications that can be used by non-profit organizations in preparing financial reports is Microsoft Excel. By using Microsoft Excel, non-profit organizations can produce financial reports quickly, precisely, and accurately and can produce quality financial reports, but must still be accompanied by the ability and insight into accounting standards. In addition, the use of Microsoft Excel can help monitor the budget, surplus, and deficit from financial reports so that it will make it easier to make decisions in the future.

Research on the application of financial reporting based on ISAK 335 in mosques has been discussed or studied previously by Sukma (2020) and Iqbal (2021). Both studies stated that the management and recording of mosque finances are still relatively simple, limited to recording the mosque's income and expenses, and have not implemented the preparation of financial reports in accordance with ISAK 335. This is due to the lack of ability of mosque administrators to prepare financial reports in accordance with ISAK 335.

Tarbiyatul Falah Grand Mosque is an example of a non-profit organization in the religious field. Tarbiyatul Falah Grand Mosque is located in Pondok Gede District, Bekasi City, West Java Province. Tarbiyatul Falah Grand Mosque obtains funding sources from infaq, zakat, waqf, and shodaqoh from the community. Based on the results of interviews with the mosque management, it is known that the mosque management has prepared financial reports, but not in accordance with ISAK 335 as the standard for its financial reports. The management only records cash income and expenses manually. This is due to the lack of insight and ability of the mosque management to prepare finances according to ISAK 335. In addition, the mosque management has plans to continue the construction of the mosque which has been halted since 2023. The construction plan certainly requires a lot of money, so the mosque management needs to increase accountability and transparency in financial management to provide trust to resource providers by producing quality financial reports that comply with the rules.

The phenomenon that occurs is that the financial report of the Jami Tarbiyatul Falah mosque is still very simple and only covers cash receipts and expenditures and does not follow the ISAK 335 standard. So there needs to be assistance in preparing financial reports according to ISAK 335 using Microsoft Excel to make it easier to apply. Researchers use Microsoft Excel issued by the Akoontan.com Team to prepare. In addition, preparing financial reports according to ISAK 335 is a solution to increase accountability and transparency so that it can provide trust to resource providers. Based on the background of the problem, the researcher is interested in conducting a study entitled "Preparation of Financial Reports of Non-Profit Oriented Entities Based on ISAK 335 Using Microsoft Excel (Case Study at the Tarbiyatul Falah Jami Mosque)".

## **THEORETICAL FRAMEWORK**

### **Non-Profit Organization of Mosques**

A mosque is a non-profit entity engaged in the religious field that has the function of managing funds from the community, generally in the form of zakat, infaq, waqf or alms (Rasuli et al.,



2022). The source of income for mosques usually comes from infaq, zakat, waqf, and shodaqoh. Meanwhile, the source of mosque expenditure usually comes from cleaning costs, water costs, electricity costs, routine costs, Islamic activity costs and so on (Hidayatullah et al., 2019). In managing mosque finances, the administrators (takmir) have the responsibility to record, compile, and manage mosque finances properly. Mosque administrators must be trustworthy and responsible people so that mosque finances can be managed properly because good mosque financial management is the main factor in maintaining the sustainability and prosperity of the mosque (Hidayatullah et al., 2019).

### **Financial Reports of Non-Profit Organizations**

The financial reports of non-profit organizations were initially regulated in PSAK 45, namely on the financial reporting of non-profit entities which was approved by the Financial Accounting Standards Board on April 8, 2011. However, on September 26, 2018, the Financial Accounting Standards Board of the Indonesian Institute of Accountants (DSAK IAI) has approved the Exposure Draft (DE) including one of them, Interpretation of Financial Accounting Standards Number 335 concerning the presentation of financial reports of non-profit entities which was then enforced on January 1, 2020.

### **Interpretation of Financial Accounting Standards 335 (ISAK 335)**

ISAK 335 is an interpretation of PSAK 1 but there are differences between the two. The difference is that ISAK 335 has a scope for non-profit entities while PSAK 1 is for profit-oriented entities. Based on ISAK 335, the presentation of financial statements of non-profit entities is prepared by considering the requirements set out in PSAK 1. However, non-profit entities can make adjustments to several items in the financial statements. These adjustments can be made based on the nature of the resource provider, namely with restrictions and without restrictions. Based on Financial Accounting Standards 335 (ISAK 335) by the Indonesian Institute of Accountants (2018), the scope of ISAK 35 is explained as follows:

1. Interpretation of ISAK 335 is applied to non-profit entities regardless of the legal entity form of the entity.
2. Interpretation of ISAK 335 is also applied by non-profit entities that use the Financial Accounting Standards of Entities Without Public Accountability (SAK ETAP)
3. Interpretation of ISAK 335 is applied specifically for the presentation of financial statements.

### **Financial Statement Components According to ISAK 335**

1. Financial Position Statement

The financial position statement serves to determine the financial condition of an entity including assets, liabilities and net assets in a certain period, as a basis for making strategic policies, and to help stakeholders conduct analysis. The following is the format of the financial position statement based on ISAK 335:



ENTITAS XYZ		
Laporan Posisi Keuangan per 31 Desember 20X2		
(dalam jutaan rupiah)		
	20X2	20X1
<b>ASET</b>		
<b>Aset Lancar</b>		
Kas dan setara kas	xxxx	xxxx
Piutang bunga	xxxx	xxxx
Investasi jangka pendek	xxxx	xxxx
Aset lancar lain	xxxx	xxxx
<b>Total Aset Lancar</b>	<b>xxxx</b>	<b>xxxx</b>
<b>Aset Tidak Lancar</b>		
Properti investasi	xxxx	xxxx
Investasi jangka panjang	xxxx	xxxx
Aset tetap	xxxx	xxxx
<b>Total Aset Tidak Lancar</b>	<b>xxxx</b>	<b>xxxx</b>
<b>TOTAL ASET</b>	<b>xxxx</b>	<b>xxxx</b>
<b>LIABILITAS</b>		
<b>Liabilitas Jangka Pendek</b>		
Pendapatan diterima di muka	xxxx	xxxx
Utang jangka pendek	xxxx	xxxx
<b>Total Liabilitas Jangka Pendek</b>	<b>xxxx</b>	<b>xxxx</b>
<b>Liabilitas Jangka Panjang</b>		
Utang jangka panjang	xxxx	xxxx
Liabilitas imbalan kerja	xxxx	xxxx
<b>Total Liabilitas Jangka Panjang</b>	<b>xxxx</b>	<b>xxxx</b>
<b>Total Liabilitas</b>	<b>xxxx</b>	<b>xxxx</b>
<b>ASET NETO</b>		
<i>Tanpa pembatasan (without restrictions) dari pemberi sumber daya</i>		
Surplus akumulasi	xxxx	xxxx
Penghasilan komprehensif lain*)	xxxx	xxxx
<i>Dengan pembatasan (with restrictions) dari pemberi sumber daya (catatan B)</i>	xxxx	xxxx
<b>Total Aset Neto</b>	<b>xxxx</b>	<b>xxxx</b>
<b>TOTAL LIABILITAS DAN ASET NETO</b>	<b>xxxx</b>	<b>xxxx</b>

\*) entitas menyajikan informasi penghasilan komprehensif lain tersebut sesuai dengan kelas aset netonya (misalnya, jika penghasilan komprehensif lain berasal dari aset neto dengan pembatasan, maka disajikan dalam kelas aset neto dengan pembatasan).

## 2. Comprehensive Income Statement

A comprehensive income statement is part of a financial statement prepared by an entity to present its economic performance during a certain performance period, generally one year (Zef Arfiansyah, 2022). In a comprehensive income statement, users of financial statements can assess an entity's financial performance through the value of the surplus (deficit) level and other comprehensive income of an entity. The following is the Comprehensive Income Statement format based on ISAK 335:

ENTITAS XYZ		
Laporan Penghasilan Komprehensif		
untuk tahun yang berakhir pada tanggal 31 Desember 20X2		
(dalam jutaan rupiah)		
	20X2	20X1
<b>TANPA PEMBATASAN DARI PEMBERI SUMBER DAYA</b>		
<b>Pendapatan</b>		
Sumbangan	xxxx	xxxx
Jasa layanan	xxxx	xxxx
Penghasilan investasi jangka pendek (catatan D)	xxxx	xxxx
Penghasilan investasi jangka panjang (catatan D)	xxxx	xxxx
Lain-lain	xxxx	xxxx
<b>Total Pendapatan</b>	<b>xxxx</b>	<b>xxxx</b>
<b>Beban</b>		
Gaji, upah	xxxx	xxxx
Jasa dan profesional	xxxx	xxxx
Administratif	xxxx	xxxx
Depresiasi	xxxx	xxxx
Bunga	xxxx	xxxx
Lain-lain	xxxx	xxxx
<b>Total Beban (catatan E)</b>	<b>xxxx</b>	<b>xxxx</b>
Kerugian akibat kebakaran	xxxx	xxxx
<b>Total Beban</b>	<b>xxxx</b>	<b>xxxx</b>
<b>Surplus (Defisit)</b>	<b>xxxx</b>	<b>xxxx</b>
<b>DENGAN PEMBATASAN DARI PEMBERI SUMBER DAYA</b>		
<b>Pendapatan</b>		
Sumbangan	xxxx	xxxx
Penghasilan investasi jangka panjang (catatan D)	xxxx	xxxx
<b>Total Pendapatan</b>	<b>xxxx</b>	<b>xxxx</b>
<b>Beban</b>		
Kerugian akibat kebakaran	xxxx	xxxx
<b>Surplus (Defisit)</b>	<b>xxxx</b>	<b>xxxx</b>
<b>PENGHASILAN KOMPREHENSIF LAIN</b>	<b>xxxx</b>	<b>xxxx</b>
<b>TOTAL PENGHASILAN KOMPREHENSIF</b>	<b>xxxx</b>	<b>xxxx</b>





### 3. Statement of Changes in Net Assets

The statement of changes in net assets is a report that presents the increase or decrease in net assets or capital owned by an entity. The increase or decrease in net assets is influenced by the surplus or deficit experienced (Indah & Trisna, 2023). Here is the format of the Statement of Changes in Net Assets based on ISAK 335:

ENTITAS XYZ Laporan Perubahan Aset Neto untuk tahun yang berakhir pada tanggal 31 Desember 20X2 (dalam jutaan rupiah)		
	20X2	20X1
<b>ASET NETO TANPA PEMBATAAN DARI PEMBERI SUMBER DAYA</b>		
Saldo awal	xxxx	xxxx
Surplus tahun berjalan	xxxx	xxxx
Aset neto yang dibebaskan dari pembatasan (catatan C)	xxxx	xxxx
<b>Saldo akhir</b>	<b>xxxx</b>	<b>xxxx</b>
<b>Penghasilan Komprehensif Lain</b>		
Saldo awal	xxxx	xxxx
Penghasilan komprehensif tahun berjalan***)	xxxx	xxxx
<b>Saldo akhir</b>	<b>xxxx</b>	<b>xxxx</b>
<b>Total</b>	<b>xxxx</b>	<b>xxxx</b>
<b>ASET NETO DENGAN PEMBATAAN DARI PEMBERI SUMBER DAYA</b>		
Saldo awal	xxxx	xxxx
Surplus tahun berjalan	xxxx	xxxx
Aset neto yang dibebaskan dari pembatasan (catatan C)	(xxxx)	(xxxx)
<b>Saldo akhir</b>	<b>xxxx</b>	<b>xxxx</b>
<b>TOTAL ASET NETO</b>	<b>xxxx</b>	<b>xxxx</b>

\*\*\*) entitas menyajikan informasi penghasilan komprehensif lain tersebut sesuai dengan kelas aset netonya (misalnya jika penghasilan komprehensif lain berasal dari aset neto dengan pembatasan, maka disajikan dalam kelas aset neto dengan pembatasan).

### 4. Cash Flow Statement

A cash flow statement is a report that contains details showing the amount of income and expenses in a certain period. This report includes the amount of cash received from operating activities, investment activities, and financing activities (Christine et al., 2021). The following is the format of the Cash Flow Statement using the direct method based on ISAK 35:

ENTITAS XYZ Laporan Arus Kas untuk tahun yang berakhir pada tanggal 31 Desember 20X2 (dalam jutaan rupiah)		
	20X2	20X1
<b>AKTIVITAS OPERASI</b>		
Kas dari sumbangan	xxxx	xxxx
Kas dari pendapatan jasa	xxxx	xxxx
Bunga yang diterima	xxxx	xxxx
Penerimaan lain-lain	xxxx	xxxx
Bunga yang dibayarkan	xxxx	xxxx
Kas yang dibayarkan kepada karyawan	xxxx	xxxx
<b>Kas neto dari aktivitas operasi</b>	<b>xxxx</b>	<b>xxxx</b>
<b>AKTIVITAS INVESTASI</b>		
Ganti rugi dari asuransi kebakaran	xxxx	xxxx
Pembelian peralatan	(xxxx)	(xxxx)
Penerimaan dari penjualan investasi	xxxx	xxxx
Pembelian investasi	(xxxx)	(xxxx)
<b>Kas neto yang digunakan untuk aktivitas investasi</b>	<b>(xxxx)</b>	<b>(xxxx)</b>
<b>AKTIVITAS PENDANAAN</b>		
Penerimaan dari sumbangan yang dibatasi untuk:		
Investasi dalam dana abadi (endowment)	xxxx	xxxx
Investasi bangunan	xxxx	xxxx
<b>Aktivitas pendanaan lain:</b>		
Bunga dibatasi untuk reinvestasi	xxxx	xxxx
Pembayaran liabilitas jangka panjang	(xxxx)	(xxxx)
<b>Kas neto yang digunakan untuk aktivitas pendanaan</b>	<b>(xxxx)</b>	<b>(xxxx)</b>
<b>KENAIKAN (PENURUNAN) NETO KAS DAN SETARA KAS</b>	<b>xxxx</b>	<b>xxxx</b>
<b>KAS DAN SETARA KAS PADA AWAL PERIODE</b>	<b>xxxx</b>	<b>xxxx</b>
<b>KAS DAN SETARA KAS PADA AKHIR PERIODE</b>	<b>xxxx</b>	<b>xxxx</b>



## 5. Notes to the Financial Statements

Notes to the Financial Statements are reports that present explanatory information on each component of the financial statements that are not presented in other components of the financial statements (Timbul, 2019). Based on ISAK 35, report notes are classified into five. Note A describes the required disclosure policy that causes Note B to be presented. Notes C, D and E provide information that is recommended to be disclosed by non-profit oriented entities (Indonesian Institute of Accountants, 2018).

## METHOD

This research was conducted at the Jami Tarbiyatul Falah Mosque for six months, starting from January to June 2024. The research design used in this study is a descriptive design. The researcher used a descriptive research design because the researcher only focused on describing the financial report of the Jami Tarbiyatul Falah Mosque without testing an event that caused another event or exploring a problem or situation.

The approach used in this study is a qualitative approach with a case study technique. This study uses a qualitative approach because the researcher obtains data without going through a statistical process but from the results of interviews, observations and documentation. Data sources using primary and secondary data with data collection techniques through interviews, observations, and documentation. The data validity technique in this study uses source triangulation and technique triangulation. In this study, the researcher analyzed the data by reducing data, presenting data, and drawing a conclusion

## RESULT

### 1. Financial Position Statement

The financial position report of the Tarbiyatul Falah Grand Mosque experienced an increase and decrease in several items. The increase was experienced in current assets, namely Cash of Rp. 9,735,000. While the decrease occurred in the net assets post without restrictions of Rp. 40,365,854 due to depreciation of buildings and equipment. The following is the financial position report of the Tarbiyatul Falah Grand Mosque for the period January - June 2024:

LAPORAN POSISI KEUANGAN				
Tahun	1 Jan 24	30 Jun 24		
Posisi Saldo	Seimbang	Seimbang		
Masjid Jami Tarbiyatul Falah				
LAPORAN POSISI KEUANGAN				
1 Januari - 30 Juni 2024				
	1 Jan 24	30 Jun 24	1 Jan 24	30 Jun 24
<b>ASET</b>				
<b>Aset Lancar</b>				
Kas	6.119.000	15.854.000		
Bank 1	-	-		
Bank 2	-	-		
Bank 3	-	-		
Bank 4	-	-		
Bank 5	-	-		
Bank 6	-	-		
Bank 7	-	-		
Pengeluaran dibayar di Muka	-	-		
Piutang Pinjaman	-	-		
Piutang Lain - Lain	-	-		
Piutang Pinjaman Karyawan	-	-		
Piutang Usaha	-	-		
Piutang Donasi/Sumbangan	-	-		
<b>Aset Tetap</b>				
Tanah	2.079.000.000	2.079.000.000		
Bangunan	1.500.000.000	1.500.000.000		
Peralatan	134.881.000	135.266.000		
Inventaris Tanah dan Bangunan	-	-		
Akumulasi Penyusutan Tanah	-	-		
Akumulasi Penyusutan Bangunan	(525.000.000)	(562.500.000)		
Akumulasi Penyusutan Peralatan	(4.320.458)	(17.306.312)		
Akumulasi Penyusutan Inventaris Tanah dan Bangunan	-	-		
<b>TOTAL ASET</b>	<b>3.190.679.542</b>	<b>3.150.313.688</b>		
<b>LIABILITAS DAN ASET NETO</b>				
<b>Liabilitas Lancar</b>				
Utang Usaha	-	-		
Utang Usaha Lain - Lain	-	-		
Utang Jaminan	-	-		
Pendapatan diterima di Muka	-	-		
Utang PPH	-	-		
Utang PPh	-	-		
<b>Liabilitas Jangka Panjang</b>				
Utang Bank 1	-	-		
Utang Bank 2	-	-		
Utang Individu	-	-		
Utang Koperasi Lain	-	-		
Utang Lembaga Keuangan Lain	-	-		
<b>Total Liabilitas</b>	<b>-</b>	<b>-</b>		
<b>Aset Neto</b>				
Tanpa Pembatasan	3.190.679.542	3.150.313.688		
Pembatasan	-	-		
<b>Total Aset Neto</b>	<b>3.190.679.542</b>	<b>3.150.313.688</b>		
<b>TOTAL LIABILITAS DAN ASET NETO</b>	<b>3.190.679.542</b>	<b>3.150.313.688</b>		

### 2. Comprehensive Income Statement



The Tarbiyatul Falah Grand Mosque has no income or expenses with restrictions, therefore the report produced is a comprehensive income report without restrictions. In the comprehensive income report, the Mosque experienced a deficit of Rp. 40,365,854. This is due to the large depreciation of buildings and equipment. The following is the comprehensive income report of the Tarbiyatul Falah Grand Mosque for the period January - June 2024:

### **LAPORAN PENGHASILAN KOMPREHENSIF**

#### **Masjid Jami Tarbiyatul Falah**

##### **LAPORAN PENGHASILAN KOMPREHENSIF**

1 Januari - 30 Juni 2024

	TANPA PEMBATAKAN	PEMBATAKAN
<b>PENDAPATAN</b>		
Pendapatan Tidak Terikat - Infak	17.585.000	-
Pendapatan Tidak Terikat - Infak Masyarakat	23.410.000	-
<b>Total Pendapatan</b>	<b>40.995.000</b>	-
<b>BEBAN</b>		
Beban Gaji	8.200.000	-
Beban Honor	17.400.000	-
Beban Kebersihan	1.630.000	-
Beban Perbaikan dan Pemeliharaan	-	-
Beban Utilitas	3.645.000	-
Beban Kerugian Penjualan Aset	-	-
Beban Penyusutan Tanah	-	-
Beban Penyusutan Bangunan	37.500.000	-
Beban Penyusutan Peralatan	12.985.854	-
Beban Penyusutan Inventaris Tanah dan Bangun	-	-
<b>Total Beban</b>	<b>81.360.854</b>	-
<b>SURPLUS (DEFISIT)</b>	<b>(40.365.854)</b>	-

#### 3. Statement of Changes in Net Assets

The report on changes in net assets of the Tarbiyatul Falah Grand Mosque shows a decrease in net assets without restrictions of Rp. 40,365,854. The following is the report on changes in net assets of the Tarbiyatul Falah Grand Mosque for the period January - June 2024:

### **LAPORAN PERUBAHAN ASET NETO**

#### **Masjid Jami Tarbiyatul Falah**

##### **LAPORAN PERUBAHAN ASET NETO**

1 Januari - 30 Juni 2024

	Tanpa Pembatasan	Pembatasan
Saldo Awal	3.190.679.542	-
Surplus (Defisit) Tahun Berjalan	(40.365.854)	-
Saldo Akhir	3.150.313.688	-

#### 4. Cash Flow Statement

The cash flow report of the mosque shows a surplus from operating activities of Rp. 10,120,000. Meanwhile, from investment activities, there was a purchase of equipment of





Rp. 385,000 so that the final result of cash was Rp. 15,854,000. The following is the cash flow report of the Jami Tarbiyatul Falah Mosque for the period January - June 2024:

**LAPORAN ARUS KAS**

**Masjid Jami Tarbiyatul Falah**

**LAPORAN ARUS KAS**

**1 Januari - 30 Juni 2024**

<b>AKTIVITAS OPERASI</b>		
<b>Arus Kas Masuk</b>		
Pendapatan Tidak Terikat - Infak	17.585.000	
Pendapatan Tidak Terikat - Infak Masyarakat	23.410.000	
<b>Total Arus Kas Masuk</b>		<b>40.995.000</b>
<b>Arus Kas Keluar</b>		
Beban Gaji	8.200.000	
Beban Honor	17.400.000	
Beban Kebersihan	1.630.000	
Beban Perbaikan dan Pemeliharaan	-	
Beban Utilitas	3.645.000	
Beban Kerugian Penjualan Aset	-	
<b>Total Arus Kas Keluar</b>		<b>30.875.000</b>
<b>ARUS KAS DARI AKTIVITAS OPERASI</b>		<b>10.120.000</b>
<b>AKTIVITAS INVESTASI</b>		
<b>Penjualan Aset</b>		
Tanah	-	
Bangunan	-	
Peralatan	-	
<b>Total Penjualan Aset</b>		<b>-</b>
<b>Pembelian Aset</b>		
Tanah	-	
Bangunan	-	
Peralatan	385.000	
<b>Total Pembelian Aset</b>		<b>385.000</b>
<b>ARUS KAS DARI AKTIVITAS INVESTASI</b>		<b>(385.000)</b>
<b>AKTIVITAS PENDANAAN</b>		
<b>Penambahan Dana</b>		
Utang Bank 1	-	
<b>Total Penambahan Dana</b>		<b>-</b>
<b>Pengurangan Dana</b>		
Utang Bank 1	-	
<b>Total Pengurangan Dana</b>		<b>-</b>
<b>ARUS KAS DARI AKTIVITAS PENDANAAN</b>		<b>-</b>
<b>Kenaikan/Penurunan Kas</b>		<b>9.735.000</b>
<b>Saldo Awal Kas</b>		<b>6.119.000</b>
<b>Saldo Akhir Kas</b>		<b>15.854.000</b>

5. Notes to the Financial Statements

The following are notes on the financial report that the author has compiled manually for the Jami Tarbiyatul Falah Mosque for the 2024 period:



## **Masjid Jami Tarbiyatul Falah**

### **Notes to the Financial Statement**

**January – Junex` 2024**

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#### **A General**

##### **1. Profile Jami Tarbiyatul Falah Mosque**

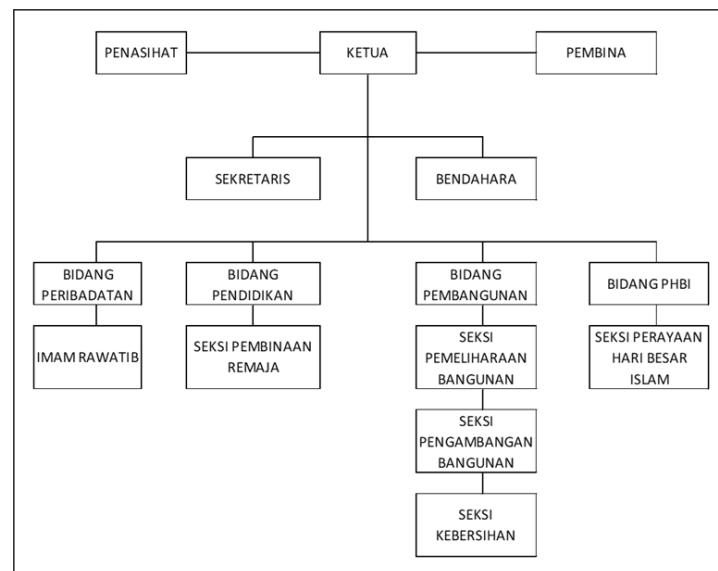
Tarbiyatul Falah Grand Mosque was established in 1987. Tarbiyatul Falah Grand Mosque is a public sector organization engaged in the religious field. Tarbiyatul Falah Grand Mosque has a land area of 378m<sup>2</sup> and a building area of 600 m<sup>2</sup> located on Jl. Jatimakmur RT01/11, Jatimakmur Village, Pondok Gede District, Bekasi.

##### **2. Operational Activities of the Tarbiyatul Falah Grand Mosque**

The operational activities of the Tarbiyatul Falah Grand Mosque are holding 5 daily prayers, Friday prayers, Eid al-Fitr prayers, Eid al-Adha prayers, celebrations of Islamic holidays, and religious studies for various age groups. The financial sources to finance these operational activities come from community donations and Friday donations. The income obtained is managed by the treasurer who then reports it to the chairman of the DKM and the community.

##### **3. Organizational Structure**

The structure of the Tarbiyatul Falah Jami Mosque Prosperity Council is as follows:



#### **B. Summary of Important Accounting Policies**

##### **1. Basis for Preparing Financial Reports**



Jami Tarbiyatul Falah Mosque is a public sector organization engaged in the religious field. The Indonesian Institute of Accountants has prepared a form of financial report for non-profit organizations in ISAK 335 so that Jami Tarbiyatul Falah Mosque can prepare financial reports in accordance with ISAK 335 because it has met the characteristics of a non-profit organization according to ISAK 335. Based on ISAK 335, the financial reports prepared by non-profit organizations are statements of financial position, statements of comprehensive income, statements of changes in net assets, cash flow statements and notes to the financial statements.

## 2. Current Assets

Current assets owned by the Tarbiyatul Falah Grand Mosque consist of cash sourced from community donations and Friday donations. In its use, cash is not given any restrictions by the source of funds so that it can be used to finance all operational activities.

## 3. Fixed Assets

Fixed assets owned by the Tarbiyatul Falah Grand Mosque are land, buildings, and equipment. The value of fixed assets owned by the Tarbiyatul Falah Grand Mosque is calculated at the acquisition price minus accumulated depreciation with the exception of land because it does not experience depreciation.

Determination of depreciation rates and economic life of fixed assets owned by the Tarbiyatul Falah Grand Mosque based on the Minister of Finance Regulation No. 72 of 2023 as follows:

Kelompok Harta Berwujud		Masa Manfaat	Tarif Metode Garis Lurus	Tarif Metode Saldo Menurun
I.	Bukan Bangunan			
	Kelompok 1	4 Tahun	25%	50%
	Kelompok 2	8 Tahun	12,5%	25%
	Kelompok 3	16 Tahun	6,25%	12,5%
	Kelompok 4	20 Tahun	5%	10%
II.	Bangunan			
	Permanen	20 Tahun	5%	
	Tidak Permanen	10 Tahun	10%	

Meanwhile, the calculation method uses the straight line method with the following formula:



$$\text{Penyusutan Garis Lurus} = \frac{\text{Biaya Perolehan} - \text{Nilai Residu}}{\text{Masa Manfaat Aset}}$$

#### **4. Liability**

Jami Tarbiyatul Falah Mosque has no obligations. This is because each transaction is recognized when payment occurs.

#### **5. Asset Neto**

Net assets consist of:

##### **a. Unrestricted Net Assets**

The unrestricted net assets of the Tarbiyatul Falah Grand Mosque consist of cash sourced from Friday alms and the community, land, buildings and equipment.

##### **b. Net Assets With Restrictions**

Tarbiyatul Falah Grand Mosque has no net assets with restrictions. This is because the resource provider never places restrictions on the goods or money that have been given.

#### **6. Income**

The income of the Tarbiyatul Falah Jami Mosque comes from:

##### **a. Unrestricted Income – Friday Alms**

This income is obtained from the charity box which is calculated every Friday.

##### **b. Unrestricted Income – Community Alms**

This income is obtained from community donations which are given directly to DKM administrators.

#### **7. Expense**

The expenses of the Tarbiyatul Falah Grand Mosque consist of salary expenses, honorarium expenses, cleaning expenses, repair and maintenance expenses, utility expenses, and fixed asset depreciation expenses. All expenses are recognized when transactions related to the expenses occur.

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## **DISCUSSION**

The results of this study can be recommendations for further research, namely: It is expected that further research can expand the research object to other profit organization sectors so that many non-profit organization sectors can implement the preparation of financial reports according to ISAK 335 using Microsoft Excel. It is expected that further research can adjust Microsoft Excel to the insights and needs of DKM administrators to make it easier for administrators to apply it.



The results of this study can be input for the administrators of the Jami Tarbiyatul Falah Mosque to record transactions and prepare financial reports using Microsoft Excel. In addition, it is expected that the mosque administrators are orderly in recording asset purchases so that the mosque inventory can be recorded properly for the preparation of the next period's finances.

## CONCLUSION

Tarbiyatul Falah Grand Mosque has not presented financial reports in accordance with ISAK 335. The financial reports produced by Tarbiyatul Falah Grand Mosque are only weekly income and expenditure reports, cash flow reports, general ledgers, and balance sheets that are not in accordance with the ISAK 335 format. The preparation of financial reports is still done simply and there are no financial accounts. This is due to the limited knowledge of the management to prepare financial reports according to accounting standards.

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