

Implementation of Isak 35 To Roudlotul Jannah Mosque Entities Perum Bumirejo Sukodono Lumajang

Sochib¹, Neny Tri Indrianasari²

Department of Accounting, Institut Teknologi dan Bisnis Widya Gama Lumajang, East Java, Indonesia^{1,2}

Corresponding Author: sochib.ak@gmail.com¹

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ABSTRACT

The purpose of this community service is to obtain an overview of the implementation of accounting in mosque entities at the Roudlotul Jannah Mosque. Does the financial report of the mosque entity apply the ISAK 35 accounting standard as a non-profit oriented entity? The method used in this service is by analyzing accounting practices in mosque entities that have been carried out by mosque administrators or takmir. Furthermore, mosque administrators were given a transfer of information related to ISAK 35. Observations were made of transactions and records carried out by mosque entity administrators during the 2021 period. Data collection techniques used interview and documentation techniques. Based on the results of the dedication carried out, it can be concluded that the accounting applied in the Roudlotul Jannah Mosque entity still uses single entry bookkeeping. The management or takmir of the Roudlotul Jannah Mosque still does not use the accounting standards that apply to non-profit-oriented entities, namely ISAK 35. The next impact is that the management of the Roudlotul Jannah mosque cannot prepare annual financial reports according to ISAK 35.

Keywords: Financial Statements, ISAK 35, Mosque



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INTRODUCTION

Pada On April 11, 2019 the Indonesian Accounting Association's Financial Accounting Standards Board passed ISAK 35 (Interpretation of Financial Accounting Standards) which regulates the presentation of financial statements of non-profit oriented entities. ISAK 35 is effective for the financial year period starting on January 1, 2020. All non-profit oriented entities refer to the ISAK 35 in their financial statements. According to Baridwan (2015) financial statements are a summary of the process of recording financial transactions that occur during one financial year. Of course not only in financial reports, but the accounting process also shows aspects that are covered in ISAK 35. As stated by the Indonesian Institute of Accountants (IAI) in the basic framework for preparing and presenting financial statements quoted by Hans Kartikahadi et.al (2016) that the purpose of financial statements to provide information regarding the financial position,

performance, changes in the financial position of the entity that is useful for users in the framework of making economic decisions. Entities can present four financial reports, namely Statements of Financial Position, Statements of Comprehensive Income, Statements of Changes in Equity, and Statements of Cash Flows Dwi Martani et.al (2012). It is ensured that the entity prepares its accounting system based on ISAK 35 before presenting the final product in the form of financial reports. The accounting system is an organization of coordinated forms, records and reports to make it easier to provide financial information needed by management for company management (Mulyadi, 2016).

This service activity is carried out in the mosque entity which is a place of worship for Muslims. The mosque entity has community activities according to the main function of the mosque, namely as a place of worship for Muslims to Allah SWT. The five daily prayers and the Eid al-Fitr and Eid al-Adha prayers. The mosque can also be used as a place for taklim assembly, education, deliberation, marriage ceremony. The services provided by mosque entities are not limited to those of a religious nature but also touch social services (Setiadi, 2021). The mosque has developed significantly, even though the construction has not been completed, the mosque has been used to carry out worship by local residents (Diviana et al., 2020). It is hoped that the mosque entity can develop so that it can provide services to the people. The management of the mosque entity itself will manage the mosque so that it continues to function as a place of worship. The mosque entity is a worship organization that is not for profit and aims for community worship rituals called non-profit oriented entities (Abdul Halim, 2012). The management of mosque entities requires the participation of the community other than mosque administrators or takmir.

In its activities, the mosque entity obtains revenue which is the income of the mosque entity and expenses that are the burden it bears. Acceptance is a resource that can be managed so that the mosque has the ability to carry out its functions. In terms of finance, administrators of mosque entities must record all receipts and expenses that occur in each period with an adequate accounting system to produce financial reports. Accounting has three basic activities, namely identifying, recording and communicating organizational economic events to interested users (Jerry J. Weygandt, Paul D. Kimmel, 2018).

The selection of the Nurul Jannah Mosque as a place of service is located in Bumirejo Housing, Sumberejo Village, Sukodono District, Lumajang. At the Roudlotul Jannah mosque there are various religious activities ranging from the five daily obligatory prayers, taklim assemblies, commemoration of Islamic holidays, Islamic early education. On every Friday Friday prayers are held which are attended by the Muslim community in the residential area and the surrounding community. Congregational taroweh prayers are also regularly held which are carried out every holy month of Ramadan followed by recitation of the Koran, Eid al-Fitr prayers and Eid al-Adha prayers or the feast of sacrifice. In carrying out every Friday prayer, Eid al-Fitr and Eid al-Adha prayers a charity box is distributed where each congregation can give sodaqoh, infaq. On every Eid al-Adha holiday, worship is also held in the form of sacrificial animals. Pilgrims can sacrifice a goat or cow together with seven other people. The results of the sacrificial animals are distributed to the poor around the housing or other places when sufficient. Likewise, on Eid Al-Fitr, zakat fitrah is handed over from Muslims to be distributed to those who are entitled to receive it. Zakat fitrah is legally obligatory for every Muslim as stated by (Jabir, 2019) zakat fitrah is a mandatory habit for every individual Muslim. Zakat according to Islamic religious terms is defined as a certain level of property that is given to those who are entitled to receive it with several conditions (Rasyid, 2018). All zakat receipts are recorded in the recording process and a report on receipt and distribution is made.

The development of the Roudlotul Jannah Mosque in the future can be measured by how accountable the mosque's financial management is. Accountability is something that must be strived for through the ability to manage finances by mosque administrators or takmir. This

problem is approached by offering community service activities by providing knowledge about the preparation of mosque financial reports based on ISAK 35 financial statements of non-profit oriented entities. The financial statements consist of a Statement of Financial Position, a Statement of Comprehensive Income, a Statement of Changes in Equity, and a Statement of Cash Flows. A good financial report will provide added value for the management or takmir of the mosque which has an impact on the muzakki and hypocrites.

The financial statements of mosque entities are prepared using the standard approach of ISAK 35 Financial Statements of Non-profit Oriented Entities. This standard was implemented when SAK 45 was revoked in early 2020. ISAK 35 is applied to non-profit oriented entities. Mosque entities that are non-profit oriented entities must follow the ISAK 35 standards. However, the mosque's financial reporting activities still experience many obstacles, starting with a lack of accounting information for non-profit oriented entities and the inability to present their financial reports. (Abdul Halim, 2012) quotes Ayub (1996) stating that the fact is that mosque financial reports are still made in the form of two columns, namely income and expenses. Second, there is still a lack of ability to prepare mosque entity financial reports for mosque administrators or takmir based on ISAK 35, namely Presentation of Non-profit Oriented Entity Financial Statements. Its accounting practices still use the Single Entry Accounting system approach. The single entry accounting approach has problems when preparing financial reports. (Abdul Halim, 2012) quotes Ritongga (2010) found that single entry accounting has a weakness, namely the information produced is neither comprehensive nor integral.

Based on the situation analysis above, it is necessary to have knowledge and techniques on how to prepare mosque financial reports based on ISAK 35 Presentation of Non-profit Oriented Entity Financial Statements. There are many ways that can be done, either by independent study, imitating what is done by other mosque entities, but can be provided with learning and assistance in compiling financial reports for mosque entities provided by other parties.

In this activity it is necessary to provide information on how to prepare financial reports for mosque entities and at the same time provide assistance in presenting financial reports based on ISAK 35 so that the administrators or takmir are able to do it independently. The initial step taken was to recapitulate all financial transactions in the mosque entity, reconstruct accounts to present mosque entity accounting financial reports based on ISAK 35. This real condition makes it necessary to submit accounting information on mosque entities as non-profit oriented entities and prepare financial reports based on ISAK 35. The importance of this activity is because there is a lack of knowledge of mosque management or takmir on public accounting, especially mosque entity accounting as a non-profit entity, and there is still a lack of ability for mosque administrators or takmir to present financial reports of mosque entities based on ISAK 35.

METHODS

Community service activities for mosque entities at Perum Bumirejo Sukodono Lumajang are carried out in two stages which include the account documentation stage and the information transfer stage. At the documentation stage, it means looking at the existing conditions regarding the financial accounting that has been carried out by the mosque entity during the 2021 period. The data collection method was carried out by interviewing the administrators of the mosque or the takmir of the Roudlotul Jannah mosque. Documentation also means checking the recording or financial accounting of the Roudlotul Jannah mosque entity in the 2021 period which is the reference for implementing mosque entity accounting to obtain the data needed in this service. This stage also includes a recapitulation of cash receipts and disbursements transactions for the 2021 period. This recapitulation is to ensure transactions are entered in accounts that are in

accordance with accounts in non-profit oriented entities. The record recapitulation is analyzed and entered in the transaction tabulation system to detect possible errors.

Furthermore, at the information transfer stage, administrators of mosque entities are given information on how to present mosque entity financial reports based on ISAK 35 for non-profit oriented entities. Activities for providing information include compiling financial reports of existing transactions based on ISAK 35. Preparation of financial reports includes reports of comprehensive income, reports of changes in net assets, statements of financial position and cash flows.

RESULTS AND DISCUSSION

To obtain accounting data that has been carried out by the management of the Roudlotul Jannah mosque during 2021 by documenting the recording of cash receipts and disbursements transactions. The records carried out by mosque administrators are limited to recording cash receipts and disbursements and do not link them to other affected accounts. Recording transactions of cash receipts and disbursements of this kind means using a single entry bookkeeping system (single recording). In a single entry bookkeeping system, each transaction is recorded as a single entry in a record book without linking it to other related accounts. Each entity achieves its accounting goals when using a double entry bookkeeping system. The double entry bookkeeping system records that every financial transaction is recorded in two accounts, and recording debit transactions is the same as recording credit (Carl S. Warren, James M. Reeve, 2014). In the single entry bookkeeping method it is said to be cash-based which only records cash receipts and cash disbursements. The way the single entry system works is that in a single entry bookkeeping system, only the cash book is used to record receipts or income and expenses. Starting with the initial cash balance that exists for a certain period, then proceed with the addition of receipts and deducting expenses that occur. After calculating all transactions during a certain period, the final remaining cash balance can be calculated.

Acceptance that occurs includes receiving donations without restrictions from resource providers, and accepting donations with restrictions from resource providers. Acceptance of donations without restrictions that occur at the Roudlotul Jannah Mosque include: acceptance from donors directly to the treasurer, and acceptance of donations through a charity box which is run during Friday prayers, Eid al-Fitr or Eid al-Adha prayers. Acceptance of donations with restrictions from resource providers that occur at the Roudlotul Jannah Mosque includes: acceptance of prayer mats, Koran, mosque equipment or other fixed assets. Acceptance with these restrictions is termed acceptance of waqf. With this waqf, mosque management is limited to using it or managing it without releasing it to other parties. In addition to revenue, there are also expenses for various purposes, including expenses for Friday sermons, mosque priests, cleaners, tutors, expenses for Friday sermons, mosque priests, cleaners, ustadz or Koran teachers. There is also the purchase of equipment for the mosque, and maintenance of the assets owned. From transactions recorded in the receipts and expenses column so that at the end of the month the balance can be calculated at the end of that period.

Transactions recorded with the single entry bookkeeping system cannot be used directly for the presentation of the period-end financial statements. The single entry bookkeeping system is unable to prepare the financial data required for annual financial reports. Recapitulation of accounts is required so that transactions that have been recorded so far can be covered in the accounts. Meanwhile, transactions can be recapitulated following the accounts in the financial statements. In the statement of financial position, for example, assets are detailed in cash and cash equivalents, interest receivables, short-term investments, other current assets, investment properties, long-term investments, fixed assets. Liabilities are detailed in unearned opinion, short term debt, long term

debt, employee benefits liability. While net assets are detailed in net assets under restrictions and with restrictions. In the comprehensive income report, it is broken down broadly into income without restrictions and income with restrictions. Without restrictions from resource providers, for example income donations, services, investments, etc. While the expenses are broken down, for example: salaries and wages, services and professionals, administration, depreciation, interest.

In the ISAK-based financial statements 35 transactions are recapitulated following the accounts in the financial statements. In the statement of financial position, for example, assets are detailed in cash and cash equivalents, interest receivables, short-term investments, other current assets, investment properties, long-term investments, fixed assets. Liabilities are detailed in unearned opinion, short term debt, long term debt, employee benefits liability. While net assets are detailed in net assets without restrictions and with restrictions. There are several comprehensive income which are broken down in outline into income without restrictions and income with restrictions. No restrictions means no restrictions from resource providers, for example donation income.

The first step in this dedication process is to document financial transactions that occurred during the 2021 period for recorded cash receipts and disbursements. Financial transactions are classified into accounts required in the process of preparing financial statements in accordance with ISAK 35. Transactions are divided into cash receipts transactions and cash disbursements transactions. Cash receipts include receipts from community donations, receipts from the charity box at the mosque every Friday. While cash disbursements for labor with various needs, maintenance, professional services for lecturers, Koran teachers, hadroh art trainers. Administrative expenses, consumption expenses, compensation and other expenses. Expenditure is also to buy mosque equipment and equipment. In this process several cash receipts accounts, cash disbursements accounts are obtained. The recapitulation of cash receipts and disbursements for the April – December 2021 period is in table 1.

Table 1 Data Collection Results

Roudlotul Jannah Mosque											
Recapitulation of cash receipts and disbursements of the Roudlotul Jannah Mosque											
April - December 2021 periode											
Bulan	ACCEPTANCE Without Restriction		EXPENDITURE								
	Donation	Box Charity	Labor	Mainten	ProfServ	Adm	Consumpt	Other inc	Compens	Supplies	Equipmen
April	6.556.900	-	335.000	100.000	2.225.000	169.950	121.500	408.000	1.000.000	83.200	1.702.500
May	500.000	7.641.000	100.000	-	2.954.000	126.000	1.045.000	350.000	-	122.400	3.500.000
June	1.000.000	4.259.500	60.000	288.000	1.000.000	-	180.000	28.800	-	-	160.000
July	-	3.872.600	-	-	900.000	73.000	-	2.763.300	-	125.600	-
August	-	8.398.100	264.000	-	1.000.000	49.500	545.000	1.700.000	-	64.000	-
September	-	3.876.400	-	-	1.720.000	-	178.000	600.000	-	-	-
October	-	4.918.300	150.000	-	1.970.000	54.500	396.000	-	-	24.600	1.650.000
Nopember	-	3.972.000	100.000	100.000	1.570.000	10.000	155.000	500.000	-	-	-
December	123.500	4.579.800	-	-	1.600.000	39.000	185.000	-	-	83.700	-
TOTAL	8.180.400	41.517.700	1.009.000	488.000	14.939.000	521.950	2.805.500	6.350.100	1.000.000	503.500	7.012.500

Source: Recapitulation of 2021 MRJ Receipts and Expenditures

The initial cash balance for April 2021 which was recorded in the treasury cash receipts and disbursements records was IDR 30,260,050. Net assets subject to restrictions from resource providers with an initial balance of Rp 374,750,000 which includes equipment of Rp 49,750,000 and buildings that have been renovated of Rp 325,000,000.

The second step is information transfer to mosque administrators for the preparation of financial statements of non-profit oriented entities in accordance with ISAK 35. On April 11, 2019, the Financial Accounting Standards Board of the Indonesian Association of Accountants (DSAK IAI) has ratified ISAK 35: Presentation of Financial Statements of Non-profit Oriented Entities. ISAK 35 regulates the presentation of financial statements of non-profit oriented entities. ISAK 35 issued by DSAK IAI is an interpretation of PSAK 1: Presentation of Financial Statements paragraph 05.

Based on the ISAK 35 regulation from the Indonesian Institute of Accountants which regulates the presentation of financial statements of non-profit oriented entities, the financial statements for the Roudlotul Jannah Mosque for the 2021 period have been prepared.

Reconstruction of Financial Statements Based on ISAK 35

The presentation of the financial statements of non-profit oriented entities of the Roudlotul Jannah Mosque based on ISAK 35 is as follows:

1. Statement of Financial Position

Statements of Financial Position of non-profit entities are broadly classified into Assets, Liabilities and Net Assets. Assets are classified into current assets and non-current assets. Liabilities are classified into short term liabilities and long term liabilities. While net assets are classified into net assets without restrictions from resource providers and net assets with restrictions from resource providers.

Table 2 Statement of Financial Position
ROUDLOTUL JANNAH MOSQUE
Statement of Financial Position
31 Desember 2021

Account Name	Amount
ASSETS	
Current Assets	
Cash and Cash Equivalent	45.328.600
Account Receivable	-
Short term investment	-
Supplies	503.500
Total Current Assetss	45.832.100
Non-Current Assets	
Investment Property	-
Long term investment	-
Equipment	56.762.500
Land and Building	325.000.000
Total Non-Curretn Assetys	381.762.500
TOTAL ASSETS	427.594.600
LIABILITY	
Short term liability	-
Long term liability	-
NET ASSETS	
Without limitation from resource provider	52.844.600
Accumulated Surplus 2021	-
Other comprehensive income	-
With limitation from resource provider	374.750.000
Total Net Assets	427.594.600
TOTAL LIABILITY AND NET ASSETS	427.594.600

Source : Compilation of financial data MRJ 2021

2. Comprehensive Income Statement

The Comprehensive Income Statement describes the increase and decrease in the economic benefits of non-profit entities originating from receipts or income and expenses or expenses. The comprehensive income statement is divided into two sections according to the classification of net assets, namely without restrictions from resource providers, and with restrictions from resource providers.

Tabel 3 Statement of Comprehensive Income

ROUDLOTUL JANNAH MOSQUE

Statement of Comprehensive Income

For the April - Desember 2021 period

Account Name	Amount
Without limitation from resource provider	
Income	
Cash receipt from donation	8.180.400
Cash receipt from donation - Charity box	41.517.700
Receipt of cash from service revenue	-
Other reception	-
Total income	49.698.100
Operasional Expenses	
Labor expense	1.009.000
Maintenance expense	488.000
Service and profesional expense	14.939.000
Administration expense	521.950
Consumtion expense	2.805.500
Other expense	6.350.100
Compensation expense	1.000.000
Total Expense (Note E)	27.113.550
Surplus (Defisit)	22.584.550
With restriction from resources provider	
Income	
Acception fo fonation	-
Long term investment income	-
Total income	-
Surplus (Defisit)	-
Other comprehensive income	-
Total komprehensif income	22.584.550

Source : Compilation of financial data MRJ 2021

Cash receipts from donations are receipts from individuals in the form of infaq and sodaqoh. Cash receipts from charity box donations represent infaq and sodaqoh receipts during Friday prayers every week, infaq and sodaqoh receipts during the Eid al-Fitr and Eid al-Adha prayers. All of these receipts are included in the category of income without restrictions from resource providers. Consequently, this income can be spent for the operational needs of the mosque entity. For example, expenses such as labor are a burden for mosque cleaning staff, the cost of installing binoculars at the commemoration of Islamic holidays, Eid al-Fitr/Eid al-Adha prayers. Maintenance expense is a burden for maintaining the condition of the mosque building. Service and Professional Expenses are burdens for priests and preachers for Friday prayers, Eid al-Fitr/Eid al-Adha, Koran teachers, lecturers, Al-Banjari trainers. Administrative

expenses for mosque office administrative expenses. Consumption expense is a burden for gathering halal bi halal mosque congregations, consumption for other events related to Islamic holidays. Other expenses are expenses for the commemoration of Eid al-Qurban, equipment rental, medical assistance for mosque priests. While the burden of compensation is the burden of compensation for less fortunate people around the mosque.

3. Statement of Changes in Net Assets

Reports of Changes in Net Assets in non-profit entities are classified into 2, namely: Unrestricted Net Assets from Resource Providers, and Restricted Net Assets from Resource Providers. The initial balance in the cash flow is the initial balance in April 2021 which is in the recording of cash receipts and disbursements by the treasurer or takmir of the Roudlotul Jannah mosque. Meanwhile, the current year's surplus is the excess of income without restrictions from resource providers during the April-December 2021 period. The initial balance of net assets with restrictions from resource providers are assets owned by the entity in the previous period. The net assets include mosque equipment and buildings.

Table 4 Statement of Change in Net Assets

Roudlotul Jannah Mosque
Statement of Changes in Net Assets
For the April-December 2021 Period

Account Name	Amount
Net Assets without restrictions from resources provider	
Opening balance of April 2021	30.260.050
Current's year surplus	22.584.550
Net aset that are exempt from restriction	-
Ending balance	52.844.600
Net Assets with restrictions from resources provider	
Beginning balance	374.750.000
Current's year surplus	-
Net aset that are exempt from restriction	-
Ending balance	374.750.000
Total Net Assets	427.594.600

Source : Compilation of finansial data MRJ 2021

4. Statement of Cash Flows

Statements of Cash Flows of non-profit oriented entities are divided into three activities, namely Operating Activities, Investing Activities, and Funding Activities. There are two methods of preparing cash flow statements, namely the Direct method and the Indirect method. Cash flow from operating activities is a report of cash in and cash out of the company's daily operations. Cash flows from investing activities or investing cash flows represent cash used to purchase non-current assets or long-term assets that will provide added value and profit to the entity in the future. Cash flow of financing activities is cash generated or used for financing activities showing net cash flow to fund the company's operations.

The information that can be obtained from the cash flow statement will be very useful for the company or its users, especially a complete and well-organized cash flow statement. The cash flow statement helps to find out if the entity is in good health. A healthy entity can be seen from the ability to pay obligations to other parties or pay operational expenses.

Cash flows or cash flows are sourced from records of receipts and expenditures of the treasurer of the Roudlotul Jannah Mosque during the period April - December 2021. Operational activities are cash receipts from direct individual infaq and sodaqoh donors and receipts from

charity boxes that are on the street at the mosque during Friday prayers , Eid al-Fitr / Eid al-Adha. Some expenses, such as labor, are expenses for mosque cleaning staff, the cost of installing binoculars at the commemoration of Islamic holidays, Eid al-Fitr/Eid al-Adha prayers. Maintenance expenditure is expenditure for maintaining the condition of the mosque building. Service and Professional Expenses are expenses for mosque imams and preachers, Koran teachers, lecturers, al banjari trainers. Administrative expenses for the expenditure of administrative equipment for mosque offices. Consumption expenditure is expenditure for gathering halal bi halal for mosque congregations, consumption for other events related to Islamic holidays. Other expenses are expenses for the commemoration of Eid al-Qurban, equipment rental, assistance for medical treatment at the faith of the mosque. While compensation expenses are compensation expenses for less fortunate people around the mosque.

Meanwhile, investment activity in cash flow is one of the cash flow statement activities that contains how much cash comes in and cash goes out. Some investment activities within a certain period can be for the procurement of equipment, fixed assets for future operations. Roudlotul Jannah mosque entity for the purchase of lighting equipment, al banjar equipment and equipment.

Table 5 Statement of Cash Flow

Roudlotul Jannah Mosque
Statement of Cash Flow
For the April-December 2021 Period

Account Nmae	Amount
Operational Activity	
Income	
Cash receipt from donations	8.180.400
Cash receipt from donations-Charity box	41.517.700
Cash receipt from income services	-
Other income	-
Expenditures	
For labor	(1.009.000)
For maintenance	(488.000)
For service and professional	(14.939.000)
For Administration	(521.950)
For Consumption	(2.805.500)
Other Expenditure	(6.350.100)
Compensation for orphans	(1.000.000)
Net cash from operationg activities	22.584.550
Investment activity	
Buy equipment	(7.012.500)
Buy supplies	(503.500)
Net cash use in investing activities	(7.516.000)
Funding Aktivty	
Acceptance of donation restricted to :	
invest in an endowment	-
Building Investment	-
	-
Other financing activity	
Payment for long term debt	-

Net cash used in financing activities	-
Increase (decrease) in net cash and cash equivalent for the 2021	15.068.550
Cash and cash equivalents at the beginning of April 2021	30.260.050
Cash and cash equivalents at the end of December 31, 2021	45.328.600

Source : Compilation of financial data MRJ 2021

CONCLUSION

Based on the results of the discussion regarding the application of non-profit-oriented mosque entity accounting, it can be concluded as follows, The administrators or takmir of the Roudlotul Jannah mosque use a system for recording their financial transactions using the Single Entry Accounting System approach or what is known as a single bookkeeping. In this system, financial transactions, namely the receipt and disbursement of cash, are recorded in the post of cash receipts and cash disbursements only, without linking them with other related accounts. The weakness of the single entry system is that there are difficulties in controlling transactions that occur, if there are errors in recording and difficulties in presenting financial reports because the recording is incomplete.

With the single entry accounting system, the management or takmir of the Roudlotul Jannah mosque cannot present financial reports for non-profit entities based on ISAK 35 because the data generated by the system is limited. Financial reports that can be done are only income and expenditure reports and cash balances in each period.

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