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Financial Reporting of Mosques under ISAK 35: Transparency and Accountability in Nonprofits

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Abstract

As nonprofit organizations, mosques have a responsibility to present transparent and accountable financial statements to their congregants and donors. However, many mosques still prepare financial statements in a rudimentary manner and do not adhere to applicable accounting standards. This study aims to analyze the application of ISAK 35 in the presentation of financial statements at a mosque in Indonesia. The study employed a descriptive qualitative method, using primary data sources such as interviews and secondary data sources such as financial statements, transaction records, and a list of the mosque's fixed assets. Data collection was conducted through interviews and documentation, while data analysis involved reconstructing the financial statements in accordance with ISAK 35 provisions. The results indicate that the financial statements of the Jami' Pauh Mosque are still prepared in a simplified manner and include only revenues and expenses. This presentation does not yet meet the requirements of ISAK 35 because it does not include a statement of financial position, a statement of comprehensive income, a statement of changes in net assets, and a statement of cash flows. After reconstruction based on ISAK 35, the following figures were obtained: a statement of financial position of Rp 4,053,488,666.67; a comprehensive income deficit of Rp 95,388.89; net assets of Rp 4,053,488,666.67; and a cash flow balance of Rp 4,921,500.00. These findings highlight the importance of improving the accounting skills of mosque administrators so they can apply appropriate financial reporting standards.

INTRODUCTION

A mosque is a non-profit religious institution that is not only used for worship but also plays a vital role in managing social, educational, and community development activities. As the management of funds derived from infaq, sadaqah, waqf, and public donations becomes increasingly complex, the demand for transparency and accountability in mosque financial management is also growing, This situation makes the preparation of financial reports in accordance with accounting standards a critical necessity for building public trust and improving the quality of organizational management. Through various religious and social programs, mosques serve as places for spiritual guidance as well as venues for social

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interaction, thereby helping to foster a peaceful and faith-based community life (Faizal et al. 2023; Krismontiyah & Martiana, 2021; Ningsih et al., 2025; Ekaristi et al., 2024).

In today's world, mosques carry out various activities aimed at enhancing social cohesion within the community. One of the most notable social functions is their role as places of learning. Many mosques conduct activities such as religious classes, informal education, and skills training. These activities not only broaden residents' religious horizons but also provide practical skills that can be used to improve their quality of life. The financial management of mosques can serve as a good example of effectively implementing the principles of Islamic economics. Many mosques manage zakat, infaq, and sadaqah funds in accordance with Sharia rules, and these funds are then used to support various social and economic programs that have a positive impact on the community. Therefore, mosques are not only used as places of worship but also function as centers for managing funds from the congregation, which help improve the economic well-being of the surrounding community (Mardi 2024).

Mosques often face issues regarding financial transparency, as the reports they produce typically only show income from congregants and general expenses, without explaining in detail where those funds come from or how they are used (Ula et al., 2021). However, many mosques still struggle to manage funds from the community effectively because their administrators lack sufficient awareness and organizational skills. Accounting is still not properly implemented, as most administrators lack experience in finance (Nurhudawi et al., 2025; Syafitri et al., 2023; Ula et al., 2021; Bangki et al., 2026).

The research supporting this statement is the study by Syafitri et al. (2023). Financial record-keeping at the Muhajirin Mosque is carried out in a simple manner, namely by recording only cash inflows and outflows; a practice that has been in place for a long time and serves as evidence that the mosque's financial management has been conducted in an open and transparent manner. Every week before Friday prayers, a financial report is presented to the congregation.

A study conducted by Lating (2022) found that financial record-keeping at the At-Tadkiroh Mosque uses a simple method. It does not yet comply with ISAK Standard No. 35. Financial records are only kept when cash inflows or outflows occur. Subsequently, the amounts of cash inflows, cash outflows, and total cash are reported every Friday via the management's WhatsApp group and over the mosque's public address system. Meanwhile, a study conducted by Diviana et al. (2020) found that from its establishment until now, the mosque has not prepared financial reports in accordance with established standards. The reports presented are very simple, merely subtracting cash inflows from cash outflows.

Financial reports from nonprofit organizations have their own distinctive characteristics, particularly in terms of how they obtain their resources. These resources typically come from donations made by third parties without any expectation of receiving monetary compensation or other forms of payment in return. This differs from businesses, which aim to make a profit. The main difference between businesses and nonprofit organizations lies in their operational objectives. Businesses focus on making a profit, whereas nonprofit organizations are more concerned with helping the community and do not seek profit. Nonprofit organizations obtain their resources from contributions voluntarily provided by the public or donors, without any expectation of compensation (Abidin & Rahma, 2020; Yasin & Estiningrum, 2022; Malasai et al., 2024).

Based on this phenomenon, it can be concluded that there are still many mosques that have not implemented ISAK No. 35 to prepare their financial reports; this study focuses on the preparation of mosque financial reports in accordance with

ISAK 35. The Jami' Mosque is the first mosque built in Nagari Pauh Kamang Mudiak. Masjid Jami' serves as a center for holding religious activities, including social and religious activities, such as the performance of fardhu kifayah. In addition, the mosque holds several routine activities, including monthly wirid and Subuh Berkah, as well as special events such as tabligh akbar.

Based on ISAK 35, which governs the presentation of financial statements for nonprofit entities, the financial statements include 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. However, not all nonprofit organizations are able to produce financial statements that comply with the Interpretation of Financial Accounting Standards (ISAK 35) (Financial Accounting Standards Board 2018).

Previous research indicates that most studies still focus on evaluating whether the financial reporting practices of mosques comply with ISAK 35. These studies typically identify problems in the preparation of financial statements but have not provided methods for correctly reconstructing financial statements in accordance with ISAK 35. Therefore, a research gap remains: there is no financial statement presentation model that can serve as a guideline for mosque administrators in the practical implementation of ISAK 35.

This study was conducted at a mosque in Agam Regency that still uses a simple method to prepare financial statements, namely by recording receipts, expenditures, and cash balances. This situation indicates that the method of preparing financial statements does not yet meet all the requirements specified in ISAK 35. Therefore, this study not only examines the extent to which the presentation of financial statements complies with applicable standards but also restates the financial statements in accordance with ISAK 35 using the actual financial data held by the research subject.

The innovation of this study lies in its methodology, which does not stop at merely verifying compliance but also produces reconstructed financial statements in accordance with ISAK 35. These statements consist of a statement of financial position, a statement of comprehensive income, a statement of changes in net assets, a cash flow statement, and notes to the financial statements. The results of this study are expected to serve as an example of how to apply ISAK 35 in managing mosque finances. Furthermore, this research is also expected to contribute to the development of books on accounting in the nonprofit sector, particularly for religious institutions. Additionally, the results of this research are expected to help improve transparency, accountability, and sound organizational management both now and in the future.

METHODS

This study uses a descriptive qualitative approach to analyze the presentation of mosque financial statements based on ISAK 35 (Yudhanti & Margarita, 2024; Efendi et al., 2026; Engkizar et al., 2025; 2026; Kurniawan, 2024). According to Sugiyono (2020), qualitative research methods are used to study objects in their natural settings, where the researcher serves as the key instrument. data collection techniques are conducted through triangulation, data analysis is inductive in nature, and the results of qualitative research emphasize meaning rather than generalization. The study was conducted at a mosque in Kamang Magek Subdistrict, Agam Regency, during the period of January–December 2025.

The data used consisted of primary and secondary data. Primary data were obtained through in-depth interviews with the chairman, secretary, and treasurer of the mosque's management board, as well as several representatives of the congregation. Meanwhile, secondary data were obtained from financial reports, administrative records, observation results, and documentation related to the mosque's financial management.

Data collection techniques included observation, interviews, and document review. Observations were conducted to understand how money is managed at the mosque; interviews were used to obtain information on how to prepare financial reports; and document review was used to collect various administrative records and financial reports as material for analysis.

Data analysis employs the Miles and Huberman interactive model, which consists of several stages: data collection, data simplification, data presentation, and drawing conclusions and testing their validity. The data obtained is sorted, grouped, and interpreted systematically to verify whether the mosque's financial statements comply with ISAK 35 regulations and to restate the financial statements to meet those standards.

RESULT AND DISCUSSION

Research Subject Profile

The Jami Mosque was the first mosque built in Jorong Pauh, Kamang Mudiak Village, Kamang Mageik Subdistrict, Agam Regency. This mosque was built because the local community did not yet have a place to worship. Before 1976, a resident donated a plot of land that was subsequently used to build the mosque. The 5,000-square-meter plot, endowed by H. Husin Tk. Nagari, was used as the site for the mosque's construction to serve the community's needs. In addition to serving as a place of worship, the mosque also serves as a facility for youth development, religious education, and the implementation of various social activities for the surrounding community.

This mosque existed before 1976, with a simple structure and a thatched roof. It was built collectively by the local community through a spirit of mutual cooperation. Over time, the mosque underwent several repairs, improving its condition compared to when it was first built. Over time, the Jami' Pauh Mosque has continued to undergo repairs and renovations, such as replacing the roof and adding facilities for wudu. These renovations were carried out in phases from 1976 to 2021. Furthermore, in 2022, the mosque's management began constructing a multipurpose building on the upper floor of the mosque, and construction is still ongoing. This reflects a continuous effort to improve the mosque's facilities and services for the community.

The Jami Pauh Mosque is not only used as a place of worship and for delivering religious messages, but also serves as a center for social and religious activities, including the provision of fardhu kifayah services. Regular activities include monthly devotional gatherings and the "Subuh Berkah" program, while special events include large-scale religious gatherings. In addition, the mosque regularly holds various religious events, such as celebrations of major Islamic holidays, activities during the month of Ramadan, and Eid al-Adha. The mosque's management also helps collect and distribute aid to orphans and the poor as a way of showing concern for the community's needs.

Mosque Financial Reports

As an example, the author has attached one of the reports prepared by the mosque's management every month, as follows:

Month: November 2025
Mosque Jami' Financial Report

Date	Description	Inflow	Outflow
01/11/2025	Cash balance	Rp. 1.505.000	
	Staff allowance		Rp. 1.000.000

07/11/2025	Friday donation (Infak)	Rp. 1.788.000	
	Preacher transportation		Rp. 150.000
14/11/2025	Infak jumat	Rp. 550.000	
	Preacher transportation		Rp. 150.000
16/11/2025	Debt repayment to building store		Rp. 1.684.000
19/11/2025	Recitation donation (Infak)	Rp. 101.000	
	Purchase of 2 lamps		Rp. 50.000
21/11/2025	Friday donation (Infak)	Rp. 510.500	
	Preacher transportation		Rp. 150.000
28/11/2025	Friday donation (Infak)	Rp. 520.000	
	Preacher transportation		Rp. 150.000
29/11/2025	Monthly wirid donation (Infak)	Rp. 205.500	
	Speaker transportation		Rp. 250.000

Financial Report of Orphans

Date	Description	Inflow	Outflow
01/11/2025	Cash balance	Rp. 5.115.000	
07/11/2025	Friday donation (Infak)	Rp. 208.000	
14/11/2025	Friday donation (Infak)	Rp. 230.000	
15/11/2025	Distributed money to 8 orphans × Rp. 500,000		Rp. 4.000.000
21/11/2025	Friday donation (Infak)	Rp. 210.000	
28/11/2025	Friday donation (Infak)	Rp. 98.000	
Total		**Rp. 5.861.000**	**Rp. 4.000.000**

Financial Report for the Poor and Needy

Date	Description	Inflow	Outflow
01/11/2025	Cash balance	Rp. 2.499.500	
07/11/2025	Friday donation (Infak)	Rp. 66.000	
14/11/2025	Friday donation (Infak)	Rp.62.000	
15/11/2025	Distributed money to 10 poor individuals × Rp. 200.000		Rp. 2.000.000

21/11/2025	Friday donation (Infak)	Rp. 40.000	
28/11/2025	Friday donation (Infak)	Rp. 23.000	
Total		**Rp. 2.690.500**	**Rp. 2.000.00**

As can be seen in the table in the financial report, the management of the Jami' Pauh Mosque still uses a simple bookkeeping method, which involves only recording income and expenses, and reconciling transactions using Microsoft Excel. The mosque's revenue comes from Friday donations, regular prayer donations, contributions, and donations given by donors. Meanwhile, these expenditures are used to support various operational activities of the mosque, including routine religious activities, maintenance costs for mosque assets, salaries for the caretaker, transportation costs for the imam, and various other necessary operational expenses. All of these transactions are summarized in the mosque's financial report, which is attached in the table above.

Next, the researcher prepared the financial statements for the Jami' Pauh Mosque for the period from January through December 2025 in accordance with ISAK 35. The following is a presentation of the financial statements prepared using the Accurate software.

Masjid Jami' Pauh
Laporan Posisi Keuangan
Per Tgl. 31 Dec 2025

Description	Balance
Aset	
Aset Lancar	
Kas dan Setara kas Masjid	1.125.500,00
Kas dan Setara Kas Anak Yatim Piatu	2.842.000,00
Kas dan Setara Kas Fakir Miskin	954.000,00
Jumlah Aset Lancar	**4.921.500,00**
Aset Tetap	
Tanah	4.000.000.000,00
Gedung	925.386.000,00
Peralatan	60.745.000,00
Mesin	4.500.000,00
Jumlah Aset Tetap	**4.990.631.000,00**
Akumulasi Penyusutan	
Akumulasi Penyusutan Gedung	-895.500.000,00
Akumulasi Penyusutan Peralatan	-44.763.833,33
Akumulasi Penyusutan Mesin	-1.800.000,00
Jumlah Akumulasi Penyusutan	-942.063.833,33
Jumlah Aset Tetap	**4.048.567.166,67**
Jumlah Aset	**4.053.488.666,67**
Liabilitas dan Aset Neto	
Liabilitas	
Kewajiban lancar	0
Jumlah Kewajiban	**0,00**
Aset Neto	
Tanpa Pembatasan dari pemberi sumber daya	
Tanpa Pembatasan	4.046.073.555,56
Surplus Akumulasian Tanpa Pembatasan	12.769.111,11
Jumlah Tanpa Pembatasan Dari Pemberi Sumber	**4.058.842.666,67**
Dengan Pembatasan Dari Pemberi sumber daya	
Dengan Pembatasan	7.510.500,00
Surplus Akumulasian Tanpa Pembatasan	-12.864.500,00
Jumlah Dengan Pembatasan Dari Pemberi Sumber	**-5.354.000,00**
Jumlah Aset Neto	4.053.488.666,67
Jumlah Liabilitas Dan aset Neto	4.053.488.666,67

Fig 1. Jami' Mosque Financial Position Report

The financial position report shows that the mosque's current assets are not particularly large compared to its total assets. This indicates that the majority of the mosque's assets consist of fixed assets, particularly land and buildings. The mosque has no obligations that must be paid in the near term or long term, indicating that its financial condition remains stable. Most of the cash on hand has no restrictions, so it can be used flexibly for various mosque needs. Meanwhile, restricted funds can only be used in accordance with the guidelines or purposes specified by the donors. However, the mosque's liquidity level remains low because the amount of cash on hand is still small compared to its total assets. This situation indicates that the mosque's ability to meet short-term operational needs is still insufficient. Therefore, the mosque must increase its collection of donations and alms on a regular basis and ensure that the flow of funds remains smooth so that daily activities can run smoothly.

Masjid Jami' Pauh
Laporan Penghasilan Komprehensif
Dari 01 Jan 2025 ke 31 Dec 2025

Description	1 Jan-31 Des 2025
Pendapatan Dan Beban tanpa pembatasan	
Pendapatan Tanpa Pembatasan	
Pendapatan Sumbangan Masjid	11.680.000,00
Pendapatan Lain-lain	30.299.000,00
Pendapatan Infak Jumat	36.414.000,00
Pendapatan Infak Wirid	1.881.500,00
Jumlah Pendapatan Tanpa Pembatasan	**80.274.500,00**
Beban Tanpa Pembatasan	
Beban Penyusutan Peralatan	5.642.388,89
Beban Penyusutan Mesin	450.000,00
Beban Gaji	12.200.000,00
Beban Listrik Dan Air	940.000,00
Beban Foto Copy	400.000,00
Beban Konsumsi	894.000,00
Beban Perbaikan	7.898.000,00
Beban Transport	17.500.000,00
Beban Kebersihan	3.080.000,00
Beban Adm dan Umum	201.000,00
Beban Penyusutan Gedung	18.000.000,00
Beban Lain-lain	300.000,00
Jumlah Beban Tanpa Pembatasan	**67.505.388,89**
Surplus (defisit) tanpa pembatasan	**12.769.111,11**
Pendapatan Dan Beban Dengan	
Pendapatan Dengan Pembatasan	
Pendapatan Infak Jumat Anak Yatim Piatu	12.933.000,00
Pendapatan Infak Jumat Fakir Miskin	4.752.500,00
Jumlah Pendapatan Dengan Pembatasan	**17.685.500,00**
Beban Dengan Pembatasan	
Biaya Penyaluran Sumbangan Anak Yatim	20.750.000,00
Biaya Penyaluran Sumbangan Fakir Miskin	9.800.000,00
Jumlah Beban Dengan Pembatasan	**30.550.000,00**
Surplus (defisit) Dengan pembatasan	**-12.864.500,00**
Jumlah Penghasilan Komprehensif	-95.388,89

Fig 2. Comprehensive Income Statement of the Jami' Mosque

Overall, the comprehensive income statement shows that the operational and social activities of the Jami' Pauh Mosque have been running smoothly and effectively. The main source of income comes from donations from worshippers, while expenditures are used for asset maintenance, operational costs, mosque services, and social activities. The report also shows a deficit of Rp95,388.89; however, this amount is not particularly large and therefore does not significantly affect the mosque's financial condition. This indicates that the mosque's financial management is sufficiently organized and sound.

Masjid Jami' Pauh
Laporan Perubahan Aset Neto
Dari 01 Jan 2025 ke 31 Dec 2025

Keterangan	Saldo	
Aset Neto Tanpa Pembatasan		
Saldo Awal	4.046.073.555,56	
Surplus Tahun Berjalan Tanpa Pembatasan	12.769.111,11	
Jumlah Aset Neto Tanpa Pembatasan		**4.058.842.666,67**
Aset Neto Dengan Pembatasan		
Saldo Awal	7.510.500,00	
Surplus Tahun Berjalan Dengan	-12.864.500,00	
Jumlah Aset Neto Dengan Pembatasan		**-5.354.000,00**
Jumlah Aset Neto		**4.053.488.666,67**

Fig 3. Report on Changes in the Net Assets of the Jami' Mosque

Based on the statement of changes in net assets, during the reporting period, unrestricted net assets increased by Rp12,769,111.11, while restricted net assets decreased by Rp12,864,500.00. The surplus in unrestricted net assets indicates that the revenue generated from the mosque's operations was sufficient to cover all daily activities during the period in question. Conversely, a deficit in net assets with restrictions indicates that the amount of social funds distributed was greater than the income from funds whose use is restricted.

According to the cash flow statement, the cash of the Jami' Pauh Mosque comes from operating and investment activities. Operating activities generated net cash of Rp23,997,000.00, which came from congregants' contributions, donations, and other income. Cash outflows were primarily used for social activities, transportation costs, and expenses required to manage the mosque. Meanwhile, investment activities experienced a negative cash flow of Rp26,586,000.00 due to expenditures used to construct buildings and purchase equipment as part of the maintenance and upkeep of the mosque's assets. Overall, the cash flow statement indicates that the management of the mosque's funds is proceeding quite smoothly. Operating activities succeeded in generating a positive cash flow; however, the decrease in cash at the end of the period can still be considered normal, as it was influenced by investment expenditures supporting the mosque's facilities and operational activities.

This study is consistent with the findings of a previous study conducted by Mahani et al. (2023) on mosque financial management in the Belawan subdistrict. This study found that the financial reporting practices of the six mosques remain rudimentary, consisting solely of recording income and expenses based on the format used by the previous treasurer and in accordance with each administrator's understanding. Nevertheless, the process of preparing financial reports is carried out in an orderly and consistent manner each year. To ensure transparency and accountability to the congregation, all mosques have presented their financial reports both verbally during Friday prayers and in writing via bulletin boards.

CONCLUSION

This study shows that the method of presenting financial statements at the Jami' Pauh Mosque still uses a simple bookkeeping method, covering only receipts, expenditures, and cash balances. This practice does not yet comply with the provisions of Financial Accounting Standards Interpretation (ISAK) 35 because it does not present all components of the financial statements in full, such as 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. This situation arises because the management does not yet fully understand the accounting standards used by nonprofit organizations, and there is no financial reporting system in place that complies with applicable standards.

Using the reconstruction process based on ISAK 35, this study successfully produced financial statements that are more comprehensive and comply with applicable accounting standards. The results of the reconstruction show total assets of Rp4,053,488,666.67, a comprehensive income deficit of Rp95,388.89, net assets of Rp4,053,488,666.67, and a closing cash balance of Rp4,921,500.00. The presentation of these financial statements provides clearer information about the financial condition, financial results, changes in net assets, and cash flows, thereby improving the quality of information received by the management, congregation, and donors. This information serves as a basis for decision-making and as a form of accountability in managing the mosque's funds.

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