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PREPARATION OF THE FINANCIAL REPORT OF THE GREAT MOSQUE OF SIBOLGA BASED ON ISAK NO. 335

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Abstrak

Perkembangan sosial-budaya dan ekonomi mendorong organisasi non-profit, termasuk masjid, untuk beradaptasi dalam pengelolaan dan pelaporan keuangan secara lebih akuntabel dan transparan. Masjid sebagai suatu entitas non-profit mengatur dana public yang berasal dari zakat, infak, dan sedekah atau donasi serta bantuan lainnya sehingga membutuhkan pertanggungjawaban yang jelas kepada masyarakat. Penelitian ini bertujuan untuk menganalisis penyusunan laporan keuangan Masjid Agung Sibolga berdasarkan Interprestasi Standar Akuntansi Keuangan (ISAK) No. 335 dengan menggunakan perspektif teori akuntabilitas dan teori legitimasi. Penelitian ini menggunakan pendekatan kualitatif deskriptif ddengan menggunakan studi kasus dengan mengumpulan dokumentasi bukti transaksi, laporan keuangan masjid, dan wawancara dengan pengurus masjid. Proses pengolahan data dilakukan dengan menyusun daftar akun, mencatat transaksi ke dalam jurnal umum, dan memindahkan ke penyusunan daftar akun serta menyusun laporan keuangan dengan bantuan aplikasi akuntansi *Accurate*. Tahapan tersebut disesuaikan dengan prinsip pelaporan keuangan organisasi non-profit yang diatur dalam ISAK No. 335. Hasil penelitian menunjukkan pengelolaan keuangan Masjid Agung Kota Sibolga masih menerapkan standar pengelolaan secara konvensional sehingga belum sesuai dengan ketentuan pelaporan keuangan organisasi non-profit. Melalui penyesuaikan berdasarkan ISAK No. 335, laporan keuangan masjid kemudian disusun secara terstruktur yang meliputi, laporan posisi keuangan, laporan laba rugi, laporan perubahan asset neto, laporan arus kas, dan catatan atas laporan keuangan. Analisis terhadap laporan lab rugi menunjukkan adanya defisit operasional yang mencerminkan kesenjangan antara pendapatan yang diterima dan beban operasional yang dikeluarkan. Temuan menunjukkan bahwa penerapan ISAK No. 225 tidak hanya berperan dalam meningkatkan kualitas pelaporan keuangan, tetapi juga dapat meningkatkan akuntabilitas pengurus masjid dan memperkuat kepercayaan masyarakat terhadap pengelolaan keuangan masjid.

Abstract

Socio-cultural and economic developments drive non-profit organizations, including mosques, to adapt toward more accountable and transparent financial management. As entities managing public funds from zakat, infaq, alms, and donations, mosques require clear accountability to the community. This research aims to analyze the preparation of financial reports at Masjid Agung Sibolga based on the Interpretation of Financial Accounting Standards (ISAK) No. 35, utilizing the perspectives of accountability theory and legitimacy theory. The study employs a descriptive qualitative approach through a case study method, collecting data via transaction documentation, existing financial reports, and interviews with mosque administrators. Data processing involved creating a chart of accounts, recording transactions in general journals, and compiling financial statements using Accurate accounting software. These stages were adjusted to meet the non-profit reporting principles regulated in ISAK No. 35. The results indicate that the financial management of Masjid Agung Sibolga still relies on conventional methods, which do not yet align with standard non-profit financial reporting requirements. Through adjustments based on ISAK No. 35, the mosque's financial reports were structured to include a statement of financial position, statement of activities, statement of changes in net assets, cash flow statement, and notes to the financial statements. Analysis of the income statement revealed an operational deficit, reflecting a gap between revenue and operational expenses. The findings demonstrate that implementing ISAK No. 35 not only improves financial reporting quality but also enhances the accountability of mosque management and strengthens public trust in the mosque's financial governance.

PENDAHULUAN

Recently, economic developemnet have driven the emergence and transformation of various organizations with so many strictures, goals, and characteristics as a organizations that adapt to changing market dynamics and socio-culture, economic situation (OECD, 2023; World Bank, 2024). This adaptation eviswnr in the clear differetiation between profit-oriented and non-profit-oriented organizations. Profi-oriented entities is focus on generation financial that return through commercial activities. Non-profit organizations operate primarily to address social, community and public need without prioritizing profit (Hull, 2023). Research organizational studies shows that profit and non-profit entities differ fundamentally in their goals, stakeholder accountabillity, and perfomance measures, also the management and governance to achieve their objective (Hull, 2023). Current global trends also show that digitalization of governance is key for non-profit organizations to maintain relevance amidst disruptive market dynamics (Huda, 2024).

In non-profit organizations, role of human resource management becomes crucial because organizations rely on strategic deplyoment of human capital to dulfill social missions approaches to developing, engaging, and retaining personnel to support community-oriented function. The latest studies on non-profit management emphasize how human resource practices tailored to mission-driven context enhance organization capacity and sustainability over time, especially in environments where resources and volunteer engagement are critical factors (Pratiwi & Arnu, 2025).

Financial reports play a crucial role in the management of organizations, including non-profit entities such as mosques. In Indonesia, the implementation of appropriate accounting standards is key to strengthening transparency and accountability, given that mosque administrators are responsible for presenting clear and easily understood financial information to all stakeholders.(Ariyas et al., 2023) Preparing financial reports that do not comply with Financial Accounting Standards can potentially increase misuse of funds, reduce congregational trust, trigger conflict, and reflect the unprofessionalism of mosque administrators in managing mosque finances. Therefore, as a form of transparency in financial information, mosques require the preparation and presentation of financial reports based on the Interpretation of Financial Accounting Standards (ISAK) 335 to demonstrate the administrators' commitment to managing resources responsibly. ISAK 335 details the presentation of financial statements for non-profit organizations, covering five main components of financial statements: the statement of financial position, the statement of comprehensive income, the statement of changes in net assets, the statement of cash flows, and notes to the financial statements. This standard shows that financial reporting can reflects accrual principles, appropriate measurement, and also systematic presentation (Sari et al., 2024). This implementation standard is crucial because transparent financial reports have been empirically proven to significantly increase the intensity of donations and the trust of the congregation (Wulandari R. , 2024). Empirical studies ensures that many mosques in Indonesia have not fully implemented standardized financial management systems, resulting in conventional and less optimal financial practices (Rahman & Putri, 2024)

According to data from the Central Statistics Agency of Sibolga City, this city, located in North Sumatra Province, is the smallest city in Indonesia with a majority Muslim population. In this area, there are 40 mosques spread across all sub-districts, namely 5 mosques in North Sibolga Sub-district, 8 mosques in Sibolga Kota Sub-district, 18 mosques in South Sibolga Sub-district, and 9 mosques in Sibolga Sambas Sub-district. The Great Mosque of Sibolga, located in Sibolga Kota Sub-district, is one of the largest mosques with a strategic position, a fairly large number of congregants, and a relatively high volume of managed funds. With these conditions, it is very important for mosque administrators to apply the principles of transparency and accountability in preparing financial reports, in accordance with the guidelines of ISAK No. 335. This is in line with the characteristics of mosque income sources which mostly originate from public funds, such as zakat, infaq, and alms, as well as from donors and government assistance entrusted to mosque administrators, thereby requiring accountable and transparant financial management to maintain public trust (Sabili et al., 2024; Qomariah & Abdullah, 2025).

Based on the results of initial observations at the Grand Mosque of Sibolga, a gap was found between the actual conditions in the field (das-sein) and the expected ideal conditions (das-sollen). This gap is the background and main focus of this research. The Chairman of the Mosque Prosperity Agency (BKM) revealed that to date, the Grand Mosque of Sibolga has not implemented accounting standards in the preparation of its financial reports. This is supported by the statement of the mosque treasurer who stated that the lack of socialization and training related to ISAK 335 is the main cause of financial records that are still not in accordance with applicable regulations. The practice of preparing financial reports is currently still simple, limited to recording cash inflows and outflows and monthly balance reports. This discrepancy is generally caused by several factors, such as a lack of understanding of accounting standards by the management, limited human resources with competence in the field of accounting, and low intensity of training or counseling regarding the implementation of ISAK 335.

This research is grounded in the accounting principles applied to non-profit organizations and uses them as an analytical lens to examine the financial reporting practices of the Great Mosque of Sibolga. The analysis is informed by accountability theory, frames financial reporting as a form of responsibility for mosque administrators in safeguarding and reporting the use of funds entrusted by the congregation and other public contributors (Putri Gami et al., 2025). Therefore, understanding this theory is very important before discussing the practical application of accounting and the preparation of mosque financial reports in accordance with ISAK 335. This study focuses on the topic "Preparation of Financial Reports for the Great Mosque of Sibolga Based on ISAK No. 335". Through a logical, step-by-step approach, this study aims to explore in depth various aspects that influence the gap between practices and standards that should be applied. In addition, this study is also directed at formulating constructive recommendations to encourage the implementation of mosque financial reports in accordance with applicable accounting provisions in the future.

METODOLOGI

This study uses a descriptive qualitative approach conducted at the Grand Mosque of Sibolga. The data used consists of primary and secondary data. Primary data was obtained through direct interviews and observations with relevant parties, namely Mr. Ibnu Tasnim as the Chairman of BKM and Mr. Amril Rapisa as the Deputy Treasurer of the Mosque, who were the main informants in this study. Meanwhile, secondary data includes monthly financial reports, transaction evidence, and a list of fixed assets owned by the Grand Mosque of Sibolga. Data collection techniques involve observation, interviews, and documentation. The data analysis process is carried out by applying the stages in the accounting cycle, which aims to produce financial reports in accordance with the provisions of ISAK 335, including the Statement of Financial Position, Statement of Comprehensive Income, Statement of Changes in Net Assets, Statement of Cash Flows, and Notes to the Financial Statements.

HASIL DAN PEMBAHASAN

From document observations and interviews with relevant parties, researchers found that mosque administrators only manually recorded cash inflows, cash outflows, and the final balance when compiling the financial reports for the Grand Mosque of Sibolga. Daily transactions were summarized on a computer using Microsoft Excel. Monthly reports were printed and posted on the bulletin board. Recording of mosque revenues, such as donations, and expenses, such as operational costs, were recorded by Mr. Amril Rapisa, the treasurer of the Grand Mosque of Sibolga. This is in line with the results of interviews conducted by researchers with Mr. Ibnu Tasnim and Mr. Amril Rapisa, as follows:

"Kalau laporan keuangan itu setiap hari kami menjumlahkan pemasukan dan pengeluaran mesjid, setiap akhir bulan baru laporan keuangannya di-print dan ditempelkan di papan pengumuman, intinya yang dilaporkan hanya sekedar kas masuk dan kas keluar saja. Nah kalau terkait format laporan keuangan seperti apa yang kami gunakan, itu bisa nanti diminta dan bertanya kepada bendahara masjid." ***(Interview with the Chairman of the Sibolga Grand Mosque on May 27, 2025)***

"Untuk laporan keuangan masjid kami buatnya perbulan bukan pertahun, Yola bisa liat laporan keuangan kami cuma kas masuk, kas keluar dan saldo akhir aja. Saya bikin laporan keuangan ini make kata kata yang mudah dipahami jamaah biar orang itu ngerti pas litanya di papan pengumuman. Satu pun kami disini kurang SDM yang paham akuntansi makanya laporan kami pun yang mudah dibikin aja, yang penting jelas kas masuk kas keluarnya udah dia itu." ***(Interview with the Chairman of the Sibolga Grand Mosque on May 27, 2025)***

A comparison of the accounting treatment structure and five components of financial statements based on ISAK 335 with the financial statements prepared by the management of the Great Mosque of Sibolga shows a significant gap. Based on interviews conducted by researchers, the financial statements prepared by the mosque management are still very simple. This type of financial reporting certainly does not reflect the financial statement structure as stipulated in ISAK 335, which requires the presentation of more comprehensive information to ensure transparency and accountability of non-profit organizations. Nevertheless, the treasurer stated that financial statements are still prepared routinely every month and presented to the congregation through the mosque's bulletin board. This demonstrates an effort to be accountable to the public, although it is still limited to the cash aspect and does not meet comprehensive presentation standards. To clearly illustrate this difference, the following table is presented:

Table 1. Compliance of the Financial Management of the Great Mosque of Sibolga with ISAK 335

No	Aspect	Component	Complience
A.	Accounting treatment	1. Recognition	Not Yet Compliant
		2. Measurement	Not Yet Compliant
		3. Presentation	Not Yet Compliant
		4. Disclosure	Not Yet Compliant
B.	Financial Statements	1. Statement of Financial Position	Not Yet Compliant
		2. Statement of Comprehensive Income	Not Yet Compliant
		3. Statement of Change in Net Assets	Not Yet Compliant
		4. Statement of Cash Flows	Not Yet Compliant
		5. Notes to Financial Statements	Not Yet Compliant

Source : Processed Data (2025)

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Preparation of Financial Statements Based on ISAK 335

Based on the results of the comparison between the financial reports prepared by the management of the Great Mosque of Sibolga with ISAK 335, it can be identified that the financial reports of the Great Mosque of Sibolga are not fully in accordance with ISAK 335. Therefore, the researcher will re-prepare the Financial Report of the Great Mosque of Sibolga to comply with ISAK 335 with the following steps:

Arranging Account Numbers and Account Names

Based on the transaction identification results, the Sibolga Grand Mosque has two assets: current assets and fixed assets. The current assets of the Sibolga Grand Mosque are cash, equipment, and down payments. Meanwhile, the fixed assets of the Sibolga Grand Mosque are buildings and land. The Sibolga Grand Mosque owes debts to the head of the BKM (Citizens' Coordinating Board) and BAZNAS (National Azan Agency), so liabilities are presented in this financial report.

The Sibolga Grand Mosque has unrestricted net assets because donors do not have a time limit on the use of the assets. The initial balance of unrestricted net assets is obtained from the previous year's opening cash balance. The Sibolga Grand Mosque's income from January to December 2024 comes from Friday alms, donor alms, online alms, and service income from the profit sharing of Bank Sumut Syariah Sibolga. The expenses of the Sibolga Grand Mosque consist of purchasing equipment needed by the mosque, paying salaries to mosque administrators, paying for electricity, water, Wi-Fi, transportation for ustadz, laundry for prayer robes and curtains, consumption during religious events, rent payments, and other expenses.

Inputting Transaction Data into the General Journal

Based on the transaction patterns identified at the Great Mosque of Sibolga, the researcher first determined the relevant account classifications and their corresponding account codes. Financial transactions were then documented through the preparation of a general journal using supporting evidence such as fund receipt slips, payment record, or bank transfer proofs. This documentation process that ensure each financial activity is traceable and verifiable. Journal entries were prepared in an orderly sequence and aligned with appropriate account groupings that reflecting compliance with the accounting framework for non-profit organizations (Sari et al., 2024). Creating this journal not only helps with accurate recording, but also facilitates error identification and facilitates the researcher to post to the general ledger at a later stage.(Tanan & S. Bali, 2024) In this case, the researcher created a general journal using the help of the Accurate application, namely accounting software that can facilitate journal recording, general ledger formation, and the preparation of integrated financial reports.

Posting to the General Ledger

The general ledger is a crucial part of the accounting cycle, serving as a place to group and summarize all transactions previously recorded in the general journal. The general ledger contains a collection of accounts, such as cash, supplies, operating income and expenses, and other accounts, each of which records changes in value resulting from financial transactions. Each account in the general ledger displays its ending balance, both debit and credit, which is then used as the basis for preparing financial statements.

Preparing a Trial Balance

According to the Indonesian Institute of Accountants (IAI), a trial balance is a list of all accounts and their balances, systematically arranged according to account codes in the general ledger. The purpose of preparing a trial balance is to ensure that the total debit and credit balances are in balance, as an initial indicator that accounting records have been carried out correctly and that there have been no arithmetic errors in journaling or posting. The accounts and balances in the trial balance are entirely sourced from the previously established general ledger. In its preparation, these accounts are sorted according to account number and recorded based on their normal balances, namely accounts with debit balances such as cash, receivables, and expenses are presented on the debit side, while accounts such as revenue and liabilities are presented on the credit side. This trial balance is useful as a tool to prepare for the next process, namely the preparation of the 5 main financial statement components: 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.

Preparation of the Statement of Financial Position

After the trial balance is prepared, the next step is the preparation of the financial position report which is one of the five main components of the financial statements of non-profit organizations in accordance with the provisions of ISAK 35. The Financial Position Report serves to describe the financial condition of the mosque on a certain date, by showing the position of assets, liabilities, and net assets. The purpose of this report is to provide a comprehensive overview of the economic resources owned and financial obligations that must be fulfilled, as well as the position of net funds available at the end of the period. In the context of the Sibolga Grand Mosque, researchers prepared the Financial Position Report using the Accurate application from January 1 to December 31, 2024. Based on the results of the grouping of accounts from the general ledger and trial balance, it can be seen that the final result of total liabilities and net assets is Rp1,444,062,510. The following is a complete financial position report presented by the researcher.

MASJID AGUNG SIBOLGA

Laporan Posisi Keuangan

Dari 01 Jan 2024 ke 31 Dec 2024

Description	Balance
Aset	
Aset Lancar	
Kas dan Bank	
Kas	1,975,196.00
Total Kas dan Bank	**1,975,196.00**
Aset lancar lainnya	
Perlengkapan	25,087,314.00
Uang Muka	17,000,000.00
Total Aset lancar lainnya	**42,087,314.00**
Total Aset Lancar	**44,062,510.00**
Aset Tidak Lancar	
Tanah	500,000,000.00
Bangunan	2,000,000,000.00
Akumulasi Penyusutan	
Akumulasi Penyusutan Bangunan	-1,100,000,000.00
Total Akumulasi Penyusutan	-1,100,000,000.00
Total Aset Tidak Lancar	**1,400,000,000.00**
Total Aset	**1,444,062,510.00**
Liabilitas	
Liabilitas Jangka Pendek	
Utang Jangka Pendek	0.00
Total Liabilitas Jangka Pendek	**0.00**
Liabilitas Jangka Panjang	
Utang Jangka Panjang	5,000,000.00
Total Utang Jangka Panjang	**5,000,000.00**
Total Kewajiban	**5,000,000.00**
Aset Neto	
Saldo Awal	64,134,204.00
OPENING BALANCE EQUITY	1,500,000,000.00
Surplus Akumulasi	-125,071,694.00
Total Aset Neto	**1,439,062,510.00**
Total Liabilitas dan Aset Neto	**1,444,062,510.00**

Preparation of the Comprehensive Income Statement

The comprehensive income statement in non-profit organizations functions as a financial perfomance report illustrates how resources obtained during a certain period that utilized to support organizational activities. This report emphasizes balance between income and expenses as an indicator of whether the organization is able to maintain its operations sustainably (Sari et al., 2024). After classification and addition, the comprehensive income statement shows the total revenue earned during 2024, minus the total expenses incurred in the same period, so it is known that the mosque experienced an operational deficit of -Rp125,071,694. This shows that expenses for mosque operational activities, such as payment of salaries for mosque officers, transportation and other operational expenses cannot be fully covered by funds received from infaq, charity boxes and assistance from the congregation of the Great Mosque of Sibolga. The following is a comprehensive income statement presented in full by researchers using the Accurate application.

MASJID AGUNG SIBOLGA
Laporan Penghasilan Komprehensif
Dari 01 Jan 2024 ke 31 Dec 2024

Description	1 Jan-31 Des 2024
Pendapatan	
Pendapatan Infaq	321,821,454.00
Pendapatan Kotak Amal	23,743,500.00
Pendapatan Jasa	53,759.00
Pendapatan Bantuan	19,450,000.00
Total Pendapatan	**365,068,713.00**
Beban Operasi	
Beban Perlengkapan	3,000,000.00
Beban Gaji	166,100,000.00
Beban Air	9,424,925.00
Beban Listrik	31,709,120.00
Beban Laundry	2,209,000.00
Beban Konsumsi	41,521,000.00
Beban Transportasi	101,800,000.00
Beban Upah	8,140,000.00
Beban Service	2,100,000.00
Beban Wifi	4,231,800.00
Beban Sewa	2,600,000.00
Beban Pajak	8,562.00
Beban Administrasi	110,000.00
Beban Penyusutan Bangunan	100,000,000.00
Beban Lain-Lain	17,186,000.00
Total Beban	**490,140,407.00**
Surplus (Defisit)	(125,071,694.00)
Total Penghasilan Komprehensif	(125,071,694.00)

Preparation of the Statement of Changes in Net Assets

According to DE ISAK 335, the statement of changes in net assets presents comprehensive income information according to its net asset class, namely information on net assets without restrictions from resource providers and net assets with restrictions from resource providers. The preparation of the Statement of Changes in Net Assets of the Great Mosque of Sibolga is carried out based on the final results of the comprehensive income statement and the grouping of accounts recorded in the general ledger. In this report, it is seen that the operational deficit in 2024 resulted in a reduction in total net assets to Rp1,439,062,510. The following is a complete statement of changes in net assets presented by researchers using the Accurate application.

MASJID AGUNG SIBOLGA
Laporan Perubahan Aset Neto
Dari 01 Jan 2024 ke 31 Dec 2024

Keterangan	Saldo	
Opening Balance Equity		1,500,000,000.00
Surplus (Defisit) tahun berjalan	(125,071,694.00)	
Saldo Awal	64,134,204.00	
Penarikan	0.00	
Saldo Akhir		-60,937,490.00
Total Aset Neto		**1,439,062,510.00**

Preparation of Cash Flow Statements

A cash flow statement is a report used to present information regarding cash receipts and disbursements and to assess the liquidity and cash management capabilities of mosque administrators over a period.(Tanan & S. Bali, 2024) This report shows that the majority of incoming cash comes from donations, while outgoing cash is mostly used for routine mosque operational needs. This report clearly shows that the total cash and cash equivalents of the Sibolga Grand Mosque at the end of 2024 were IDR 1,975,196. The following is a complete cash flow statement presented by researchers using the Accurate application.

MASJID AGUNG SIBOLGA
Laporan Arus Kas (Metode Langsung)
Period Januari 2024 to Desember 2024

Description	Saldo
Aktivitas Operasional	
Pendapatan Infaq	321,821,454.00
Pendapatan Kotak Amal	23,743,500.00
Pendapatan Jasa	53,759.00
Pendapatan Bantuan	19,450,000.00
Beban Gaji	-166,100,000.00
Beban Air	-9,424,925.00
Beban Listrik	-31,709,120.00
Beban Laundry	-2,209,000.00
Beban Konsumsi	-41,521,000.00
Beban Transportasi	-101,800,000.00
Beban Upah	-8,140,000.00
Beban Service	-2,100,000.00
Beban Wifi	-4,231,800.00
Beban Sewa	-2,600,000.00
Beban Pajak	-8,562.00
Beban Administrasi	-110,000.00
Beban Lain-Lain	-17,186,000.00
Kas Neto dari Aktivitas Operasional	-22,071,694.00
Berkurang(Bertambah) pada Operasi Aset	
Perlengkapan	-25,087,314.00
Uang Muka	-20,000,000.00
Jumlah Berkurang(Bertambah) pada Operasi Aset	-45,087,314.00
Kas Neto dari Aktivitas Operasional	-67,159,008.00
Aktivitas Investasi	
Kas Neto dari Aktivitas Investasi	**0.00**
Aktivitas Pendanaan	
Kas Neto dari Aktivitas Pendanaan	
Saldo Awal	64,134,204.00
Utang Jangka Panjang	5,000,000.00
Kas Neto dari Aktivitas Pendanaan	**69,134,204.00**
Kenaikan (Penurunan) Neto Kas dan Setara Kas	**1,975,196.00**
Kas & Setara Kas pada Awal Periode	**0.00**
Kas & Setara Kas pada Akhir Periode	**1,975,196.00**

Preparation of Notes to Financial Statements

According to the Indonesian Institute of Accountants (IAI), the CALK is an integral part of financial statements and has an important function in providing detailed explanations, accounting policies used, and additional information that cannot be fully explained in the five main reports. CALK is used as a report that provides information regarding explanations of information not presented in previous financial statements, but such information is relevant information in the financial statements. The following CALK is presented by researchers with reference to generally accepted accounting practices and adapted to the circumstances of the Great Mosque of Sibolga.

Masjid Agung Sibolga Catatan Atas Laporan Keuangan Periode Januari – Desember 2024
Catatan A Aset tetap berupa tanah yang diwakafkan yang dimiliki oleh Masjid Agung Sibolga merupakan tanah yang di wakafkan oleh masyarakat sekitar. Dan wakif tidak mengharapkan pembayaran kembali atas aset yang diberikan kepaad Masjid Agung Sibolga. Catatan B Bangunan Masjid Agung Sibolga memiliki umur ekonomis selama 20 tahun. Catatan C Biaya kegiatan internal merupakan biaya yang dikeluarkan untuk kegiatan berupa pengajian subuh ahad, wirit yasin, peringatan hari besar Islam dan kegiatan keagamaan lainnya. Catatan D Aset Neto dikatakan tanpa pembatasan dari pemberi sumber daya karena penggunaan sumber daya tidak dibatasi untuk tujuan tertentu. Catatan E Aset lancar diperoleh dari sumbangan berupa dana yang diberikan pemberi sumber daya.

Source : Processed Data (2025)

KESIMPULAN

Based on the results of research and discussion regarding the preparation of financial reports of the Great Mosque of Sibolga based on ISAK 335 conducted by researchers, it was found that the Great Mosque of Sibolga has not implemented ISAK 335 which consists of 5 financial reports in presenting its financial reports. The Great Mosque of Sibolga still uses a simple recording method only recording cash inflow and cash outflow reports and balances every month. It is not yet clear how the Great Mosque of Sibolga manages the resources received from donors. After processing the data from the journaling stage to produce 5 financial reports including the Comprehensive Income Statement, Statement of Changes in Net Assets, Statement of Financial Position, Statement of Cash Flows and Notes to the Financial Statements, details of resource management at the Great Mosque of Sibolga can be seen in each report.

Based on the conclusions above, the researcher can recommend that the Sibolga Grand Mosque implement the five financial statements based on ISAK No. 335 in its financial reporting. Furthermore, the results of this study are expected to serve as a reference and additional references for producing better research in the future. Future research can try to conduct research in different settings, such as foundations, Islamic boarding schools, or other non-profit organizations.

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