

ABSTRAK

PENYUSUNAN LAPORAN KEUANGAN ORGANISASI NIRLABA BERDASARKAN ISAK 35 DALAM MENCAPAI AKUNTABILITAS (Studi Kasus Masjid Agung Baiturrahman Ngawi)

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Masjid adalah organisasi nirlaba yang memperoleh sumber daya dari penyumbang. Untuk mengetahui kondisi keuangan dan meningkatkan akuntabilitas, diperlukan laporan keuangan sesuai standar ISAK 35 tentang penyajian laporan keuangan entitas non laba yang ditetapkan oleh IAI. Penelitian ini bertujuan menyusun laporan keuangan Masjid Agung Baiturrahman Ngawi berdasarkan ISAK 35 untuk tahun 2023 dan melihat dampaknya. Penelitian menggunakan pendekatan kualitatif dengan studi kasus. Data yang digunakan meliputi sejarah dan struktur organisasi (data kualitatif) serta catatan penerimaan dan pengeluaran dana, dan laporan keuangan masjid (data kuantitatif). Pengumpulan data dilakukan melalui observasi, wawancara, dan dokumentasi. Teknik analisis yang digunakan adalah analisis kualitatif studi kasus. Hasil penelitian menunjukkan bahwa Masjid Agung Baiturrahman Ngawi belum menyusun laporan keuangan sesuai ISAK 35, dengan pencatatan keuangan hanya di Microsoft Excel dan belum melakukan inventarisasi aset. Setelah penyusunan laporan keuangan berdasarkan siklus akuntansi, pada laporan penghasilan komprehensif ditemukan defisit Rp23.856.792,00, total aset neto Rp144.367.958,00, dan total kas akhir periode Rp83.699.958,00 yang bersumber dari aktivitas operasional dan investasi. Penyusunan laporan keuangan sesuai ISAK 35 berdampak positif bagi masjid dan memudahkan pengurus memahami kondisi keuangan masjid termasuk rincian beban, aliran dana, dan aset.

Kata Kunci : Laporan Keuangan, Masjid, Akuntabilitas, ISAK 35

ABSTRACT

FINANCIAL STATEMENT PREPARATION FOR NON-PROFIT ORGANIZATIONS BASED ON ISAK 35 TO ACHIEVE ACCOUNTABILITY

(Case Study of Masjid Agung Baiturrahman Ngawi)

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A mosque is a non-profit organization that obtains resources from donors. To understand its financial condition and enhance accountability, a financial report in accordance with ISAK 35 standards on the presentation of non-profit entity financial statements as established by IAI is required. This study aims to prepare the financial statements of Masjid Agung Baiturrahman Ngawi based on ISAK 35 for the year 2023 and observe its impact. The research employs a qualitative approach with a case study method. The data used includes historical and organizational structure (qualitative data) as well as records of fund receipts and expenditures and the mosque's financial statements (quantitative data). Data collection was conducted through observation, interviews, and documentation. The analysis technique used is qualitative case study analysis. The results of the study show that Masjid Agung Baiturrahman Ngawi has not yet prepared financial statements in accordance with ISAK 35, with financial records only in Microsoft Excel and no asset inventory conducted. After preparing the financial statements based on the accounting cycle, the comprehensive income report showed a deficit of Rp23.856.792,00, total net assets of Rp144.367.958,00, and total cash at the end of the period of Rp83.699.958,00 sourced from operational and investment activities. Preparing financial statements in accordance with ISAK 35 has a positive impact on the mosque and helps the management understand the mosque's financial condition, including expense details, fund flows, and assets.

Keywords : *Financial Statements, Mosque, Accountability, ISAK 35*