



---

**THE APPLICATION OF ISAK 335 IN THE PREPARATION OF ISTIQOMAH  
MOSQUE FINANCIAL STATEMENTS USING APPSHEETS****Wira Andi Saputra<sup>1</sup>****Politeknik Negeri Bengkalis, Bengkalis, Indonesia**  
[wiraandisaputra23@gmail.com](mailto:wiraandisaputra23@gmail.com)**Husnul Muttaqin<sup>2</sup>****Politeknik Negeri Bengkalis, Bengkalis, Indonesia**  
[husnulmuttaqin@polbeng.ac.id](mailto:husnulmuttaqin@polbeng.ac.id)

---

**Abstract**

This study is driven by the fact that the Istiqomah Mosque still manages its financial records in a simple manner using Excel, only documenting cash receipts and disbursements, which means the reporting process has not yet aligned with the non-profit financial reporting standards set out in ISAK 335. The study aims to evaluate how far the mosque's financial reporting meets ISAK 335 requirements, outline the procedures for preparing proper reports using the AppSheet application, and identify both the challenges and advantages of applying this system. A descriptive qualitative method was employed, with data collected through interviews, on-site observations, and document reviews, supported by primary information from mosque administrators and secondary data such as financial archives and relevant literature. The findings indicate that the mosque has not yet classified revenues and expenses based on donor restrictions and continues to produce basic reports focused solely on cash movements without a complete financial reporting structure. After adjustments were made using AppSheet, the mosque was able to compile statements of financial position, statements of comprehensive income, reports on changes in net assets, cash flow statements, and notes to financial statements in accordance with ISAK 335. The study concludes by recommending consistent implementation and ongoing development of the reporting system.

**Keywords:** ISAK 335, Mosque Financial Statements, AppSheet, Financial Records



## INTRODUCTION

An organization is essentially a formal forum that brings together individuals to work together in a structured manner to achieve certain goals Solidaritas & Badan, (2023), One form is a non-profit organization, namely an entity that is oriented towards public service and is not directed towards making a profit, as emphasized in ISAK 335. Mosques are included in this category, because their function is not only to serve as a place for worship, but also as a forum for educational, social, and economic activities of the community. Widiyanto & Widianti, (2023) With the number of mosques in Indonesia reaching more than 299 thousand units as of March 7, 2024, the management of congregational funds is a very strategic aspect and needs to be managed accountably.

Financial reports are a crucial instrument for maintaining transparency and accountability in the management of mosque funds. Irregular recording can potentially lead to waste, budget misallocation, and even loss of public trust Syafitri et al., (2023). This reality is reinforced by numerous cases of misappropriation of mosque funds, such as in Surabaya and Kudus, which demonstrate weak internal control systems. Therefore, regulations through Law No. 17 of 2013 require non-profit entities to present their financial reports in accordance with generally accepted accounting standards.

ISAK 335 is established as a specific guideline for the preparation of financial reports for non-profit organizations, including religious institutions like mosques, which must adhere to generally accepted standards. This regulation regulates several important elements, 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 Purba et al., (2022). However, various studies show that many mosques still use simple record-keeping that only includes cash inflows and outflows, usually done manually and not meeting the reporting structure required by standards (Purba et al., 2022).

Research by Qomariah, (2025) confirms that the implementation of ISAK 335 has been proven to improve transparency and internal control. However, many religious institutions have not been able to implement these standards sustainably. This situation is reflected in the Istiqomah Mosque in Bengkalis, one of the largest mosques that manages large amounts of congregational funds. However, its financial reports are still limited to simple Excel-based records submitted verbally every Friday.



The gap between actual practice and applicable standards demonstrates the need for financial reporting in accordance with ISAK 335 and innovation to ensure the reporting process is sustainable. Based on these conditions, this study aims to compile the Istiqomah Mosque's financial reports in accordance with ISAK 335 and develop an Appsheet-based accounting application as a sustainable solution to increase transparency, accountability, and effectiveness in mosque fund management.

## LITERATURE REVIEW

### Stewardship Theory

Stewardship Theory, as explained by Donaldson & Davis (1991), stems from the psychology that managers, as stewards, are naturally driven to act in the best interests of the owners, prioritizing cooperation, and placing organizational success above personal interests. This theory asserts that the relationship between principal and steward is built on trust, encompassing non-financial motivations such as job satisfaction and a service ethic Hapsoro & Budiarti, (2017), and is understood as rational behavior in achieving collective goals Torfing & Bentzen, (2020). In the context of non-profit organizations such as mosques, this theory provides the basis for financial managers' obligation to demonstrate accountability and moral responsibility, making the implementation of ISAK 335 a concrete form of accountability and transparency regarding the managed funds entrusted to the congregation.

### Financial Statements

Financial statements play an important role in the management of a business because they contain a series of economic data that are systematically compiled as a means of conveying information and a form of corporate accountability to owners and other interested parties. Through these documents, users can view the organization's overall financial condition and use them as a basis for assessing the quality of its financial performance Sofyan et al., (2022). Referring to PSAK 201, the primary objective of presenting financial statements is to provide useful information regarding the entity's financial position, results of operations, and cash flows to support economic decision-making. Generally, financial statements include a statement of financial position containing information about assets, liabilities, and equity; an income statement describing revenues, expenses, and operational performance; a statement of changes in equity showing capital dynamics; a cash flow statement outlining cash receipts



and disbursements; and notes to the financial statements providing additional explanations to facilitate a deeper understanding of the information presented.

### **Nonprofit Organizations**

A nonprofit organization is an entity that operates without the goal of making a profit. ISAK 335 paragraph 03 explains that this type of organization obtains its resources from contributing parties without demanding a comparable economic reward. These entities are not profit-oriented, but rather focus on providing services that benefit social, community, and humanitarian interests. According to Fitri et al., (2023), nonprofit organizations have several important characteristics, including dependence on donations without demands for compensation, activities that are not based on profit-seeking, and the absence of formal ownership unlike business organizations. Therefore, if there is excess funds or a surplus, the proceeds are not distributed to the founders or other parties.

### **Mosques and Governance**

Mosques are non-profit entities that manage resources voluntarily for worship, social, and educational purposes, so they are included in non-commercial public organizations (Lating, 2023). In addition to providing worship facilities, mosques also serve as centers for da'wah (Islamic outreach), religious education, and social activities such as zakat (alms), qurban (sacrifice), and community programs Haerdy & Kusuma, (2022), The Indonesian Mosque Council emphasizes three primary functions of mosques: places of worship, facilities for community empowerment, and centers for social interaction. Because all activities depend on public donations, financial management is crucial; therefore, mosque administrators are required to implement accountable accounting as a form of transparency and accountability to the congregation (Juniaswati & Murdiansyah, 2022).

In terms of governance, a mosque's organizational structure generally includes a patron, advisors, and a daily management consisting of a chairman, vice chairman, secretary, and treasurer. Mosque operations are then divided into various fields or sections that handle worship, education and preaching, social activities, Muslimah development, public relations, development, and economic empowerment through productive business units such as cooperatives or grocery stores (Kamaluddin 2016).



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

Interpretation of Financial Accounting Standards (ISAK) 335 is a guideline for preparing financial statements for non-profit entities, designed to improve upon previous regulations. Prior to the enactment of this standard, financial reporting for non-profit organizations referred to PSAK 45, first implemented in 1997 and revised in 2011. However, with the alignment of Indonesian accounting standards with International Financial Reporting Standards (IFRS), the standard-setting approach shifted from entity-based to transaction-based. This change resulted in the deprecation of entity classification-oriented standards, including PSAK 45, and their replacement by general reporting standards such as SAK, SAK ETAP, and SAK EMKM. As part of this harmonization, the Indonesian Audit Board (DSAK) issued ISAK 35 on September 26, 2018, effective January 1, 2020, officially revoking PSAK 45. Furthermore, the update of the Indonesian Financial Reporting Standards Framework on December 12, 2022, resulted in an adjustment to the numbering system, so that ISAK 35 changed to ISAK 335 without changing the content, concepts, or substantial provisions therein.

#### **AppSheet**

AppSheet is a no-code platform that enables the rapid creation of web and mobile applications by leveraging data from Google Sheets or Excel. Through features such as input forms, interactive data displays, workflow automation, and access permissions, AppSheet can be used for various recording and reporting needs without requiring programming skills Purnomo, (2022) In this study, the platform was utilized to design a simple accounting application that assists mosque administrators in preparing financial reports in accordance with the provisions stipulated in ISAK 335.

### **RESEARCH METHOD**

This research was conducted at the Istiqomah Bengkalis Mosque located on Jalan Patimura, Damon Village, from September 2025 until the entire process is completed. The focus of the research is the mechanism for recording and reporting cash in and out cash carried out by mosque administrators. All transaction data is processed into complete financial statements in accordance with ISAK 335 using the Appsheet application, including financial position statements, comprehensive income statements, net asset change reports, cash flow statements, and notes on financial statements.

Research data was obtained from two sources, namely primary and secondary data. Primary data was collected through interviews with



administrators to obtain information about the mosque's profile, management structure, and financial recording mechanism, while secondary data came from financial archives and supporting references (Sugiyono., 2023). The selection of informants uses purposive sampling to ascertain subjects that are relevant to the research objectives (Sugiyono., 2023).

Data collection was carried out through in-depth interviews, field observations, and documentation studies, which complemented each other through triangulation to improve the reliability of the data. The analysis was carried out with a qualitative descriptive approach to assess the suitability of the recording and reporting system with ISAK 335. This research is included in applied research because it applies the concept of non-profit accounting to real practice, with researchers as the main instrument in data collection and analysis. (Hikmawati, 2017).

## **RESULTS AND DISCUSSION**

### **General Description of the Research Object**

The Istiqomah Mosque in Bengkalis stands on approximately 10,000 m<sup>2</sup> of waqf land, with a building area of approximately 5,000 m<sup>2</sup> and can accommodate up to 4,000 worshippers. The foundation stone was laid by Raja Rusli, who at the time was a prominent religious figure in Riau Province. The mosque's construction originated from the initiative of local religious scholars and community leaders. The construction process was initially carried out as a voluntary, unpaid work by the residents of Bengkalis City, Wonosari Village, and Pedekik Village. The mosque has been rehabilitated several times by the local government. Currently, the mosque is used by local residents and travelers for worship.

### **Data Collection Results**

Based on data collection and interviews with the Istiqomah Mosque administrators, they still use simple recording of cash inflows and outflows in Excel, without preparing financial reports in accordance with ISAK 335. Reporting is done verbally every Friday and has previously been displayed via running text and mosque television. Interviews revealed that the administrators do not yet understand ISAK 335 and do not yet have a standardized reporting system. The mosque's funding sources come from infaq (charity), alms (sadaqah), voluntary donations, infak orphans, and government social welfare funds. This information serves as the basis for preparing financial reports in accordance with ISAK 335 in this study.



### **AppSheet Application Development as a Recording and Reporting System**

The development of an AppSheet-based mosque financial reporting application was undertaken to streamline the process of recording transactions and preparing financial reports for the Istiqomah Mosque in accordance with ISAK 335. This application was designed by integrating spreadsheets as the primary data source into the AppSheet platform, allowing all input information to be processed and displayed automatically. Once the database is connected, an interface is created consisting of various menus, such as Reporting Period, Beginning Balance, Journal, General Ledger, and a series of financial report menus: Comprehensive Income Statement, Cash Flow Statement, Statement of Changes in Net Assets, and Statement of Financial Position. All these menus display data processed through spreadsheets, allowing AppSheet to act as a visualization tool that facilitates user access and understanding of financial reports.

The data input process is simple. Users first enter the initial balance by specifying the date, description, account type, funding restriction category, and the appropriate amount. Once the initial balance is recorded, all mosque financial transactions for 2024 are entered using similar steps: filling in the transaction date, description, selecting the appropriate account, determining the funding restriction, and then entering the amount. Each inputted transaction is automatically recorded in a table and directly impacts the financial reports processed in the spreadsheet.

This application can be accessed via computer or mobile phone, providing mosque administrators with the flexibility to record at any time. The application's interface includes a page for entering the initial balance, entering transactions, and displaying the financial report, which appears automatically after all data is entered. Furthermore, each report page has a PDF print button that opens the financial report spreadsheet so users can immediately download it in PDF or Excel format.

Overall, using AppSheet simplifies recording and reporting, and using AppSheet as a tool for developing simple accounting is convenient because the process is fast and practical. However, this application still has limitations, such as a reliance on an internet connection and report calculations that rely entirely on spreadsheets. However, this application has proven to be able to support the preparation of mosque financial reports in a neater, automatic manner, and in accordance with ISAK 335 standards. Below is Figure 1 of a Simple Accounting Application developed using AppSheet.



Figure 1. Simple Accounting Application

### Comprehensive Income Statement

The comprehensive income statement contains all data regarding revenues and expenses incurred by the Istiqomah Grand Mosque during a reporting period. In accordance with ISAK 335 guidelines, all revenues and expenses are classified into two categories: unrestricted and those determined by the funding provider.

Table 1. Statement of Comprehensive Income

Statement of Comprehensive Income			
01 Jan 2024 – 31 Dec 2024			
	January 1, 2024 - December 31, 2024		
	Without Donor Restrictions	With Donor Restrictions	Total
<b>Contributions</b>			
Mosque Infaq Contributions - Daily	IDR 60.256.000,00	IDR -	IDR 60.256.000,00
Mosque Infaq Contributions - Friday	IDR 117.622.000,00	IDR -	IDR 117.622.000,00
Orphans Infaq Contributions - Daily	IDR -	IDR 92.770.000,00	IDR 92.770.000,00
Orphans Infaq Contributions - Friday	IDR -	IDR 157.905.000,00	IDR 157.905.000,00
Infaq Contributions - Eid al-Fitr	IDR 14.050.000,00	IDR -	IDR 14.050.000,00
Infaq Contributions - Eid al-Adha	IDR 13.400.000,00	IDR -	IDR 13.400.000,00
<b>Total Contributions</b>	<b>IDR 205.328.000,00</b>	<b>IDR 250.675.000,00</b>	<b>IDR 456.003.000,00</b>
<b>Expense</b>			
Refreshment Expense	IDR 83.665.000,00	IDR -	IDR 83.665.000,00



Routine Activity Expense	IDR 44.538.000,00	IDR -	IDR 44.538.000,00
Non-Routine Activity Expense	IDR 15.516.000,00	IDR -	IDR 15.516.000,00
Social Fund Distribution Expense	IDR 24.900.000,00	IDR -	IDR 24.900.000,00
Orphans Assistance Expense	IDR -	IDR 283.800.000,00	IDR 283.800.000,00
Friday Staff Honorarium Expense	IDR 12.800.000,00	IDR -	IDR 12.800.000,00
Honorarium Expense	IDR 7.200.000,00	IDR -	IDR 7.200.000,00
Security Expense	IDR 4.000.000,00	IDR -	IDR 4.000.000,00
Cleaning Expense	IDR 30.938.500,00	IDR -	IDR 30.938.500,00
Electricity Expense	IDR 3.594.000,00	IDR -	IDR 3.594.000,00
Office Supplies Expense	IDR 7.096.000,00	IDR -	IDR 7.096.000,00
Materials Expense	IDR 1.320.000,00	IDR -	IDR 1.320.000,00
Mosque Facilities Maintenance Expense	IDR 15.000.000,00	IDR -	IDR 15.000.000,00
Fuel Expense	IDR 1.720.000,00	IDR -	IDR 1.720.000,00
Equipment Rental Expense	IDR 300.000,00	IDR -	IDR 300.000,00
Service Expense	IDR 1.370.000,00	IDR -	IDR 1.370.000,00
Building Depreciation Expense	IDR 104.222,22	IDR 690.000.000,00	IDR 690.104.222,22
Equipment and Machinery Depreciation Expense	IDR 15.864.052,08	IDR 1.500.000,00	IDR 17.364.052,08
<b>Total Expense</b>	<b>IDR 269.925.774,31</b>	<b>IDR 975.300.000,00</b>	<b>IDR 1.245.225.774,31</b>
<b>Total Comprehensive Income</b>	<b>-IDR 64.597.774,31</b>	<b>-IDR 724.625.000,00</b>	<b>-IDR 789.222.774,31</b>

*Source: Istiqomah Mosque financial report 2024 (Processed 2025)*

Based on Statement of Comprehensive Income 2024, total Contributions received reached IDR 456,003,000, consisting of Without Restrictions amounting to IDR 205,328,000 and With Restrictions amounting to IDR 250,675,000, mainly from Mosque Infaq Contributions and Orphans Infaq Contributions. However, this value is not able to cover the total expenses of IDR 1,245,225,774.31. In addition, the greatest load is on Building Depreciation Expense worth IDR 690,104,222.22 in bonded funds, and Equipment and Machinery Depreciation Expense sebesar IDR 17.364.052,08. As a result of the large total load, the mosque experienced Total Comprehensive Loss amounting to IDR 789,222,774.31, which consists of a deficit of IDR 64,597,774.31 in unrestricted funds and IDR 724,625,000 in restricted funds. This condition indicates the need to strengthen fundraising strategies and review the efficiency of operational and program expenses so that mosque finances are more sustainable.

### **Cash Flow Statement**

The cash flow statement provides an overview of cash inflows and outflows throughout the reporting period. This information demonstrates how the Istiqomah Grand Mosque manages its cash through operating, investing, and financing activities, which are presented in this study using the direct method.



**Table 2.**  
**Cash Flow Statement**

<b>Istiqomah Grand Mosque Statement of Cash Flows 1 Jan 2024 – 31 Dec 2024</b>	
<b>Operating Activities</b>	
<b>OPERATING ACTIVITIES - MOSQUE</b>	
Cash from Mosque Infaq Contributions - Daily	IDR 60.256.000,00
Cash from Mosque Infaq Contributions - Friday	IDR 117.622.000,00
Cash from Infaq Contributions - Eid al-Fitr	IDR 14.050.000,00
Cash from Infaq Contributions - Eid al-Adha	IDR 13.400.000,00
Operating Expenditures	-IDR 169.003.500,00
Routine Activity Expenditures	-IDR 44.538.000,00
Non-Routine Activity Expenditures	-IDR 15.516.000,00
Social Fund Distribution Expenditures	-IDR 24.900.000,00
<b>Net Cash from Mosque Operating Activities</b>	<b>-IDR 48.629.500,00</b>
<b>OPERATING ACTIVITIES - ORPHANS</b>	
Cash from Infaq Contributions for Orphans – Daily	IDR 92.770.000,00
Cash from Infaq Contributions for Orphans – Friday	IDR 157.905.000,00
Orphans Aid Distribution Expenditures	-IDR 283.800.000,00
<b>Net Cash from Orphan Operating Activities</b>	<b>-IDR 33.125.000,00</b>
<b>INVESTING ACTIVITIES</b>	
Purchase of Equipment and Machinery	-IDR 8.097.500,00
Building Rehabilitation / Renovation / Expansion	-IDR 4.690.000,00
<b>Net Cash from Investing Activities</b>	<b>-IDR 12.787.500,00</b>
<b>FINANCING ACTIVITIES</b>	
Loan Receipts / Loan Payments	IDR -
Equity / Capital Contributions	IDR -
<b>Net Cash from Financing Activities</b>	<b>IDR -</b>
<b>INCREASE (DECREASE) IN MOSQUE CASH</b>	<b>-IDR 61.417.000,00</b>
<b>Beginning Mosque Cash Balance</b>	<b>IDR 181.025.589,00</b>
<b>Ending Mosque Cash Balance</b>	<b>IDR 119.608.589,00</b>



<b>INCREASE (DECREASE) IN ORPHAN CASH</b>	<b>-IDR</b>	<b>33.125.000,00</b>
<b>Beginning OrphanCash Balance</b>	<b>IDR</b>	<b>80.502.169,00</b>
<b>Ending Orphan Cash Balance</b>	<b>IDR</b>	<b>47.377.169,00</b>

Source: financial statements of istiqomah mosque in 2024 (Processed 2025)

Based on the Cash Flow Statement, Operating Activities Mosque generated a negative net cash flow of IDR 48,629,500.00, mainly due to its high Operating Expenditures, Routine Activity Expenditures, and Non-Routine Activity Expenditures. In Operating Activities Orphans, net cash flow was also negative at IDR 33,125,000.00 due to Orphan Aid Distribution Expenditures greater than the receipt of infaq. In the Investing Activities, expenditure of IDR 12,787,500.00 for Purchase of Equipment, Machinery and Building Rehabilitation, So that the cash balance is further reduced. There was no cash flow on Financing Activities during this period. Overall, mosque cash decreased by IDR 61,417,000.00, while Orphan cash decreased by IDR 33,125,000.00.

### Net Asset Change Report

A report of changes in net assets describes information regarding the increase or decrease in net assets during an accounting period, both from funds without restrictions and funds with restrictions from the source provider. This report shows how the financial position of the mosque changed as a result of its operational activities as well as the use and allocation of funds received. The following table 3 shows the report on changes in the net assets of the Istiqomah Grand Mosque for 2024.

**Table 3. Net Asset Change Report**

Istiqomah Grand Mosque Statement of Changes in Net Assets 01 Jan 2024 - 31 Dec 2024	
<b>Net Assets Without Donor Restrictions</b>	<b>Dec 31, 2024</b>
Beginning Balance	IDR 208.935.026.50
Surplus (Deficit) for the Period	-IDR 64,597,774.31
<b>Ending Balance</b>	<b>IDR 144,337,252,20</b>
<b>Net Assets With Donor Restrictions</b>	<b>Dec 30, 2024</b>
Beginning Balance	IDR 13,449,585,502,00
Surplus (Deficit) for the Period	-IDR 724,625,000.00
<b>Ending Balance</b>	<b>IDR 12,724,960,502,00</b>

Source: financial statements of istiqomah mosque in 2024 (Processed 2025)



Net Assets Without Restrictions decreased from IDR 208,935,026.50 to IDR 144,337,252.20 due to a Deficit for the Period of IDR 64,597,774.31. Meanwhile, Net Assets With Restrictions also declined from IDR 13,449,585,502.00 to IDR 12,724,960,502.00 as a result of a Deficit for the Period amounting to IDR 724,625,000.00. These decreases indicate that the expenses in 2024 exceeded the total contributions received, highlighting the need for the mosque to increase its revenue sources and enhance the efficiency of its fund management.

**Financial Position Report**

The financial position report presents an overview of assets, liabilities, and net assets owned at the end of the reporting period. This document provides information related to the total resources in the management of the mosque, the obligations that still need to be fulfilled, and the position of net assets or equity of funds on the reporting date. The following table 4 shows the financial position report of the Istiqomah Grand Mosque as of December 31, 2024.

**Table 4.**  
**Statement of Financial Position**

<b>Istiqomah Grand Mosque Statement of Financial Position 01 Jan 2024 - 31 Dec 2024</b>	
<b>Account Name</b>	<b>Dec 30, 2024</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
Cash – Mosque	IDR 119.608.589.00
Cash – Orphans	IDR 47,377,169,00
<b>Total Current Assets</b>	<b>IDR 166,985,758,00</b>
<b>Non-Current Assets</b>	
Equipment and Machinery	IDR 106.437.500.00
Buildings	IDR 20,704,690,000,00
Land	IDR 5,000,000,000,00
Accumulated Depreciation – Equipment and Machinery	-IDR 84,544,614.58
Accumulated Depreciation – Buildings	-IDR 13,024,270,888.89
<b>Total Non-Current Assets</b>	<b>IDR 12,702,311,996,53</b>
<b>TOTAL ASSETS</b>	<b>IDR 12,869,297,754.53</b>



<b>LIABILITY</b>	
<b>Current Liabilities</b>	
Short-Term Liabilities	IDR-
<b>Total Current Liabilities</b>	<b>IDR-</b>
<b>Long-Term Liabilities</b>	
Long-Term Liabilities	IDR-
<b>Total Long-Term Liabilities</b>	<b>IDR-</b>
<b>TOTAL LIABILITIES</b>	<b>IDR-</b>
<b>NET ASSETS</b>	
Without Donor Restrictions	IDR 144,337,252,19
With Donor Restrictions	IDR 12,724,960,502,33
<b>Total Net Assets</b>	<b>IDR 12,869,297,754.53</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>IDR 12,869,297,754.53</b>

Source: financial statements of istiqomah mosque in 2024 (Processed 2025)

**Notes on Financial Statements**

**Table 5.  
Notes on Financial Statements**

<b>Istiqomah Grand Mosque Notes on Financial Statements 01 Jan 2024 – 31 Dec 2024</b>	
Note A	The mosque has Cash with Donor Restrictions: 1. Orphans Cash amounting to IDR 47.377.169,00. This balance represents cash with donor restrictions, designated solely for the distribution of financial aid to orphans.  The mosque has Assets with Donor Restrictions: 1. Waqf Land amounting to IDR 5.000.000.000,00. This land constitutes a permanently restricted asset as it is waqf property. 2. Mosque Building amounting to IDR 20.000.000.000,00. This building is a permanently restricted asset funded through community donations and government grants specifically for mosque construction. 3. Secretariat Building amounting to IDR 600.000.000,00.



<b>Istiqomah Grand Mosque</b> <b>Notes on Financial Statements</b> <b>01 Jan 2024 – 31 Dec 2024</b>																	
	<p>This building is a permanently restricted asset funded through government grants for mosque facility development.</p> <p>4. Imam’s Housing amounting to IDR 100.000.000,00. This represents a permanently restricted asset funded through government grants for mosque facility development.</p> <p>5. Equipment and Machinery amounting to IDR 6.000.000,00. This represents a permanently restricted asset donated by the government for mosque facilities.</p> <p>The mosque has Cash without Donor Restrictions:</p> <p>1. Mosque Cash amounting to IDR 119.608.589,00. This balance represents cash without donor restrictions and may be used for operational needs, mosque activities, and social assistance.</p> <p>The mosque has Assets without Donor Restrictions:</p> <p>1. Women’s Ablution Facility Building amounting to IDR 4.690.000,00. This building is an unrestricted asset purchased using mosque funds for facility improvement.</p> <p>2. Equipment and Machinery amounting to IDR 100.437.500,00. This represents unrestricted assets purchased using mosque funds for facility operations.</p>																
Note B	There are no net assets with donor restrictions related to puIDRose or time limitations from resource providers during the reporting period.																
Note C	<p>Net assets released from donor restrictions due to the fulfillment of donor puIDRoses are as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Restriction objectives met:</th> <th style="text-align: right;">Amount(IDR)</th> </tr> </thead> <tbody> <tr> <td>Orphan Education Expenses – Jan &amp; Feb 2024</td> <td style="text-align: right;">53.400.000</td> </tr> <tr> <td>Orphan Education Expenses – Mar &amp; Apr 2024</td> <td style="text-align: right;">55.200.000</td> </tr> <tr> <td>Orphan Education Expenses – May &amp; Jun 2024</td> <td style="text-align: right;">55.200.000</td> </tr> <tr> <td>Orphans Education Expenses – Jul &amp; Aug 2024</td> <td style="text-align: right;">58.800.000</td> </tr> <tr> <td>Orphans Education Expenses – Sep &amp; Oct 2024</td> <td style="text-align: right;">60.600.000</td> </tr> <tr> <td>Operational Costs for Oprhan Education Distribution</td> <td style="text-align: right;">600.000</td> </tr> <tr> <td><b>Total Released from Restrictions</b></td> <td style="text-align: right;"><b>283.800.000</b></td> </tr> </tbody> </table>	Restriction objectives met:	Amount(IDR)	Orphan Education Expenses – Jan & Feb 2024	53.400.000	Orphan Education Expenses – Mar & Apr 2024	55.200.000	Orphan Education Expenses – May & Jun 2024	55.200.000	Orphans Education Expenses – Jul & Aug 2024	58.800.000	Orphans Education Expenses – Sep & Oct 2024	60.600.000	Operational Costs for Oprhan Education Distribution	600.000	<b>Total Released from Restrictions</b>	<b>283.800.000</b>
Restriction objectives met:	Amount(IDR)																
Orphan Education Expenses – Jan & Feb 2024	53.400.000																
Orphan Education Expenses – Mar & Apr 2024	55.200.000																
Orphan Education Expenses – May & Jun 2024	55.200.000																
Orphans Education Expenses – Jul & Aug 2024	58.800.000																
Orphans Education Expenses – Sep & Oct 2024	60.600.000																
Operational Costs for Oprhan Education Distribution	600.000																
<b>Total Released from Restrictions</b>	<b>283.800.000</b>																



<b>Istiqomah Grand Mosque Notes on Financial Statements 01 Jan 2024 – 31 Dec 2024</b>	
Note D	Masjid Istiqomah did not engage in any investment activities during the financial year 2024.

*Source: financial statements of istiqomah mosque in 2024 (Processed 2025)*

### **Implementation of the preparation of ISAK 335**

The results of interviews and documentation show that the financial recording system of the Great Mosque of Istiqomah is still simple and only uses Excel to record cash in and out cash transactions. The recording model does not meet the standards for the preparation of financial statements of non-profit organizations as required in ISAK 335. The mosque management also said that so far there has been no separation of income and expenses based on restrictions from the funder. Given that the mosque receives contributions from worshippers and donors, the presentation of Transparent and accountable financial statements are important, including the classification of tied and non-tied funds.

The Comprehensive Income Report provides an overview of financial achievements in a period. At the Istiqomah Grand Mosque, this report differentiates income and expenses into categories without restrictions and with restrictions according to ISAK 335. Unbound income comes from daily infaq, Friday infaq, and infaq on Islamic holidays such as Eid al-Fitr and Eid al-Adha. Meanwhile, the income is tied to be sourced from the infaq of Orphans both from daily and Friday activities. For unrestricted loads, expenses include consumption, routine and incidental activities, honorarium, security, cleanliness, electricity use, ATK equipment, and mosque maintenance. Meanwhile, the burden of being tied mainly comes from the distribution of compensation for Orphans. Based on the 2024 report, both fund groups experienced deficits so that the final balance of net assets was also affected.

The Net Asset Change report shows the movement of fund balances during the reporting period, which are grouped into unbound net assets and tied net assets. In the report of the Istiqomah Grand Mosque, the two groups experienced a decrease in their balances as a consequence of the deficit that occurred in the current period. This information provides a clear picture of how the funds were used and how the mosque's financial condition was at the end of the reporting year.



The Cash Flow Report provides details on cash inflows and cash outflows from operations, investments, and funding activities. At the Istiqomah Grand Mosque, the presentation uses a direct method. The results of the report show that the operational cash and cash distributed for social programs are larger than the cash received, both for general funds and Orphans funds. In investment activities, there are expenses for the purchase of assets such as equipment and the construction of women's ablution facilities. There were no funding transactions during the reporting period, so the accumulation of all these activities led to a decrease in cash at the end of the year.

The Financial Position Report presents information about the mosque's assets, liabilities, and net assets. At the Istiqomah Grand Mosque, current assets consist of general cash and Orphan cash, while non-current assets include buildings, land, and equipment and machinery that have been reduced by their accumulated depreciation. There are no liabilities to be incurred, so the entire value of the assets is reflected as net assets classified into tied and unbound funds. The presentation is in accordance with ISAK 335, which requires separation based on fund restrictions.

The notes to the financial statements serve as a complement that provides additional details to explain the various headings in the main report. In the Istiqomah Mosque, this record is used to describe the basis for the preparation of figures, including the assumptions and estimates used, so that readers get a more comprehensive and accurate understanding of the financial statements presented.

## CONCLUSION

Based on the results of the research that has been carried out at the Istiqomah Mosque, it can be concluded that the preparation of the mosque's financial statements so far has not referred to the ISAK 335 standard, because the recording only focuses on incoming and outgoing cash without producing financial position reports, reports on changes in net assets, cash flows, or Notes on Financial Statements. This gap mainly arises due to the limited understanding of accounting by management and the absence of socialization regarding nonprofit reporting standards. As a result, record-keeping practices run on the basis of old habits, not based on the standards that should be applied. This research then succeeded in compiling mosque financial reports in accordance with ISAK 335 with the support of the AppSheet application which automates the recording process to the preparation of reports. This application makes it easier to compile journals, ledgers, and financial statements, although Notes on Financial Statements still requires manual preparation. Although it improves the



accuracy and efficiency of recording, the implementation of this application also shows limitations such as dependence on internet connections, vulnerability of spreadsheets to errors, and administrators' varying levels of technological literacy.

This research provides an important implication that the standardization of mosque financial reporting can be realized without the need for a complex system or specialized accounting experts. The contribution is practical and academic, practically, this research provides a realistic ISAK 335 implementation model that can be replicated by other mosques. Academically, this implementation not only improves the quality of financial statements, but also strengthens transparency and accountability in the management of people's funds. However, the sustainability of this practice still requires training, mentoring, and the development of application features in the future so that mosque financial management can run more professionally and according to standards. This study adds to empirical evidence that low-code technology such as AppSheet is effective for the development of simple accounting applications in helping to prepare mosque financial statements in accordance with ISAK 335. These findings also open up opportunities for the development of digital innovations to increase the transparency of religious institutions, as well as the basis for further research related to the application of accounting standards in the broader non-profit sector.

## REFERENCES

- Alaika, N., & Sopanah, A. (2022). Akuntabilitas Dan Transparansi Laporan Keuangan Pada Masjid Sabilillah Di Kota Malang Berdasarkan ISAK 335. *Journal of Public and Business Accounting*, 3(1).
- Bagianto, A., Fitriani, I. D., Rhamadan, M. T., Halimah, H. N., Farhan, Y. M., & Ningrum, T. (2025). Pelatihan pembuatan laporan keuangan pesantren sesuai SAK ETAP dan ISAK 335 di pondok pesantren Purwakarta. *BEMAS: Jurnal Bermasyarakat*, 5(2), 274–283.
- DataIndonesia.id. (2024, Maret 7). Data jumlah masjid di Indonesia menurut jenisnya. <https://dataindonesia.id/varia/detail/data-jumlah-masjid-di-indonesia-menurut-jenisnya-per-7-maret-2024>
- Fitri, S. A., Fadilah, N., Agusti, M. D., Janna, M., Putri, F. R., Jeniva, N. W., Aulia, M., Khairat, I., Naswani, P., & Fitriyani, A. (2023). *Akuntansi Organisasi Nirlaba*. Sada Kurnia Pustaka.
- Haerdy, R. S. M., & Kusuma, H. E. (2022). The relationship between mosque



- characteristics, activities, and perceptions of spiritual values. *Journal of Islamic Architecture*, 7(1), 19–27.
- Hapsoro, D., & Budiarti, M. E. (2017). Analysis of Factors that Affecting Cost Consciousness in Non-Profit Organizations. *The Indonesian Journal of Accounting Research*, 20(1).
- Hikmawati, F. (2017). No Title. *Metodologi Penelitian Bisnis, Edisi Ke-6 Badan Penerbit*.
- Ikatan Akuntansi Indonesia. (2022). ISAK 335 Penyajian Laporan Keuangan Entitas Keuangan Berorientasi Non Laba.
- Isbahi, M. B., Zuana, M. M. M. ., & Mariana, E. R. . (2022). The Technology Strategy in Website Communication Media in Improving Business Activities. *Majapahit Journal of Islamic Finance and Management*, 1(2), 126–138. <https://doi.org/10.31538/mjifm.v1i2.17>
- Isbahi, M. B., Zuana, M. M. M., & Toha, M. (2024). The Multi-Social Relation of the Cattle Industry in the Plaosan Subdistrict Animal Market of Magetan Regency. *Malacca: Journal of Management and Business Development* , 1(1), 31–46. <https://doi.org/10.69965/malacca.v1i1.51>
- Kamaluddin Ag, K. M. (2016). No Title. Tata Kelola Mesjid Sebagai Pusat Dakwah Dan Pemberdayaan Masyarakat Islam. *Hikmah*, 10(1)
- Juniaswati, K. T., & Murdiansyah, I. (2022). Akuntabilitas Pengelolaan Keuangan Masjid Sabilillah Kota Malang Berdasarkan ISAK 35. *AKTSAR: Jurnal Akuntansi Syariah*, 5(1), 118.
- Lating, A. I. S. (2023). Penyajian Laporan Keuangan Masjid Sesuai ISAK No. 35 Untuk Peningkatan Transparansi dan Akuntabilitas:(Studi Kasus Pada Masjid At-Tadzkiroh, Sidoarjo). *Owner: Riset Dan Jurnal Akuntansi*, 7(1), 489–511.
- Purba, S., Natalia, V., & Sembiring, B. (2022). Presentation of Financial Statements of Non-Profit Oriented Entities based on ISAK 35 at Santo Paskalis Church. *Asian Journal of Applied Business and Management*, 1(2), 69–80.
- Purnomo, E. (2022). Implementasi QR Code Pada Presensi Kehadiran Menggunakan Platform Appsheet di TK Kusuma. *COREAI: Jurnal Kecerdasan Buatan, Komputasi Dan Teknologi Informasi*, 3(1), 54–61.
- Qomariah, N., & A. (2025). No Title. *Penerapan ISAK 335 Pada Masjid Yang Dikelola Oleh Pemerintah Yang Ada Di Kota Bengkulu*. *Reslaj: Religion Education Social Laa Roiba Journal*, 7(4), 1113–1124.
- Sofyan, M., Andrayanti, I., & Atmojo, A. (2022). Sosialisasi Aplikasi Si Apik bagi Pelaku Industri Kecil Menengah Kabupaten Magetan. *Batara Wisnu: Indonesian Journal of Community Services*, 2(3), 587–594.



- Solidaritas, P. K. D. R. M., & Badan, A. A. (2023). Eksekutif Mahasiswa Fakultas Ilmu Sosial Dan Ilmu Politik Di Universitas Bhayangkara Surabaya Tri Prasetijowati<sup>1</sup>, Crist Diva Sudona<sup>2</sup>, Fierda Nurany. *GOVERNANCE*, 13(1).
- Sugiyono. (2023). No Title. *Metode Penelitian Kuantitatif, Kualitatif, Dan R&D (Edisi Ke-2, Cetakan Ke-5)*. ALFABETA. ISBN 978-602-289-533-6.
- Syafitri, A., Rosmanidar, E., & Putriana, M. (2023). AKUNTABILITAS DAN TRANSPARANSI PENGELOLAAN KEUANGAN MASJID MUHAJIRIN: Studi pada Masjid Muhajirin Desa Pelangki Kecamatan Batang Masumai Kabupaten Merangin. *Al Dzahab*, 4(1), 31–40.
- Toha, M., Zuana, M. M. M., & Isbahi, M. B. (2024). Acculturation of Mataraman Local Wisdom with Islamic Values: Implications for Social and Economic Development. *Danadyaksa: Post Modern Economy Journal*, 2(1), 33–47. <https://doi.org/10.69965/danadyaksa.v2i1.143>
- Torring, J., & Bentzen, T. Ø. (2020). Does stewardship theory provide a viable alternative to control-fixated performance management? *Administrative Sciences*, 10(4), 86.
- Widianto, A., & Widiarti, H. (2023). Implementasi Isak 35 Dalam Pelaporan Keuangan Masjid Al-Hajj. *Owner: Riset Dan Jurnal Akuntansi*, 7(3), 2380–2388.
- Yudhanti, A. L., & Margarita, R. P. (2024). Penerapan ISAK 335 Sebagai Landasan Akuntabilitas Dan Transparansi Keuangan Masjid: Studi pada Masjid Darussalam Krian. *Ekuitas: Jurnal Pendidikan Ekonomi*, 12(2), 322-333.
- Zamroni, M. A., Toha, M., Zuana, M. M. M., & Baiqun Isbahi, M. (2023). Exploring Zakat Distribution Via Blockchain in Indonesia Perspective of Masalah Mursalah Wahbah Zuhaili. *Indonesian Interdisciplinary Journal of Sharia Economics (IJSE)*, 6(3), 3544-3555. <https://doi.org/10.31538/ijjse.v7i3.5821>