



**ISAK 335-BASED TEMPLE ACCOUNTING SYSTEM DESIGN IN
FINANCIAL REPORTING**
(Study at Puseh Temple, Banjar Dwi Dharma, Tri Rukun Village, Wonosari
District, Boalemo Regency, Gorontalo Province)

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Abstract

This study aims to design a temple accounting system based on ISAK 335 for financial reporting at Puseh Temple, Banjar Dwi Dharma, Tri Rukun Village, Wonosari District, Boalemo Regency, Gorontalo Province, using a descriptive qualitative approach through observation, interviews, and documentation, as well as data validity testing through technical triangulation. The results of the study indicate that financial recording is still simple and limited to cash inflows and outflows, and has not been computerized and is not fully in accordance with ISAK 335. Therefore, this study produces an ISAK 335-based accounting system design using Microsoft Excel (Office 2021) that includes 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 to improve the quality and conformity of temple financial reporting with applicable standards.

Keywords: Temple, Financial Report, ISAK 335, Microsoft Excel



INTRODUCTION

With the rapid advancement of the digital era, nearly every aspect of life is undergoing transformation, including accounting and financial management. Advances in information technology have introduced various innovations that can accelerate financial data processing, minimize recording errors, and increase efficiency in financial reporting. According to Pakaya & Wuryandini (2022), the implementation of computer-based accounting systems currently has a significant impact on companies because these systems simplify transaction recording, save time and operational costs, and enable faster and more efficient data access.

A non-profit organization is an entity that carries out operational activities without focusing on achieving financial profit, but rather aims to provide services and benefits to the community. Examples of non-profit organizations include places of worship such as churches, mosques, temples, monasteries, and Chinese temples, as well as other social institutions such as foundations and social fund management institutions (Siahaan et al., 2023). One religious organization included in this category is the Hindu temple, which functions not only as a place of worship for Hindus but also as a center for social, spiritual, and cultural activities. Temples serve as a forum for fostering religious values and social interaction among Hindus, making sound and transparent financial management crucial to maintaining the trust of the congregation and stakeholders (Sarjana, 2022). Organizations, both for-profit and non-profit, are now faced with the demand to adapt to digital systems to increase the transparency and accountability of their financial reports (Trisnawati et al., 2022).

The Indonesian Institute of Accountants (IAI) has formulated guidelines for accounting records and financial reporting for nonprofit organizations to improve transparency and accountability in financial management. These guidelines, previously known as Interpretations of Financial Accounting Standards (ISAK) 335 and effective January 1, 2024, regulate the presentation, recognition, and disclosure aspects of financial statements for nonprofit organizations. The standard requires nonprofit organizations to prepare five main reports: 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.

The Hindu community in Gorontalo City, specifically in Banjar Dwi Dharma, Tri Rukun Village, has a strong attachment to the existence of the Temple as a place of worship and center of religious activities. According to



Ardiyasa (2021), in addition to being a center of religious activities, the temple also serves as a space for social interaction for Hindus in Gorontalo City, thereby strengthening a sense of togetherness and increasing concern for each other. In this spirit of togetherness, Hindus in the area also carry out the tradition of voluntary religious donations with the aim of helping each other among Hindus. Therefore, an accurate and transparent transaction recording system is needed so that financial information can be presented clearly and trusted by stakeholders. This is in line with the Interpretation of Financial Accounting Standards (ISAK) 335 concerning the Presentation of Financial Statements of Non-Profit Entities, which emphasizes the importance of implementing an adequate accounting system and preparing financial statements that can be used by stakeholders in the decision-making process (Audzah et al., 2024).

The development of digital technology provides opportunities to design a more effective and efficient computerized accounting system. The use of computer systems such as Microsoft Excel allows transaction recording to be done automatically, quickly, and accurately, and minimizes the risk of data loss compared to manual recording (Sumaryanto et al., (2024). This system also supports more secure data storage and the preparation of financial reports that are more structured and easily accessible to interested parties. Thus, the design of a computer-based accounting system is a relevant solution to improve the quality of financial reporting in non-profit organizations.

Based on initial observations, Pura Puseh Banjar Dwi Dharma has carried out accounting records with a simple format that focuses on cash receipts and disbursements, but these records need to be further evaluated regarding their compliance with applicable accounting standards, especially ISAK 335. Some of the problems found include: (1) Recording is still done manually using books, (2) Limited financial reports produced, (3) Recording that is not fully in accordance with the provisions of ISAK 335. This condition occurs due to limited facilities and resources of the temple management, where the available recording media is only in the form of transaction books without computerization support, plus limited technical knowledge and the unavailability of supporting facilities such as computers and accounting applications, so that the management still uses a conventional recording system which is considered the easiest, most practical, and most suitable for daily operational needs.

Furthermore, advances in digital technology can be leveraged to support the design of a more effective accounting system within the temple environment. The use of Microsoft Excel (Office 2021) can be an appropriate alternative, considering the temple's resource requirements. It is easy to operate and



facilitates more systematic and structured recording, processing, and financial reporting. Utilizing Microsoft Excel (Office 2021) also allows for more secure data storage, reduces the risk of document loss, and increases the efficiency, transparency, and accountability of financial reporting in accordance with ISAK 335 standards.

Several studies have shown that the implementation of ISAK 335 in non-profit religious organizations still faces various limitations in the preparation and presentation of financial reports. Research by Purwohedi & Nindito (2024), discusses the preparation of financial reports at the Amanah Orphanage and Poor Foundation by referring to ISAK 335 using Microsoft Excel, where the foundation, which previously only kept simple records, was able to prepare complete financial reports including 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. Furthermore, research by Muntaha et al., (2024) revealed that the Al Mujahidin Mosque in Banjarmasin and the At Taqwa Foundation in Banjarmasin had not fully implemented ISAK 335 and still used cash inflow and outflow recording, but after the implementation of the standard, the financial reports became more structured and in accordance with regulations. Research by Walangare et al., (2025) also showed that the North Sulawesi Salvation Army Foundation had not yet presented complete financial reports in accordance with ISAK 335, as it only prepared a balance sheet and income statement without a statement of changes in net assets, a cash flow statement, or notes to the financial statements. Overall, these findings confirm that comprehensive implementation of ISAK 335 is essential to improve transparency, accountability, and the quality of financial reporting in non-profit organizations.

Various studies show that most non-profit organizations still keep simple and manual financial records, are not yet computerized, and do not fully refer to the provisions of ISAK 335. Departing from these conditions, the author is interested in conducting research with the title ISAK 335-BASED TEMPLE ACCOUNTING SYSTEM DESIGN IN FINANCIAL REPORTING (Study at Puseh Temple, Banjar Dwi Dharma, Tri Rukun Village, Wonosari District, Boalemo Regency, Gorontalo Province).

LITERATURE REVIEW

Interpretation of Financial Accounting Standards (ISAK) No. 335 concerning the Presentation of Financial Statements of Non-Profit Entities was



stipulated by the Financial Accounting Standards Board of the Indonesian Institute of Accountants (DSAK IAI) on December 12, 2022, and became effective on January 1, 2024, as a new numbering of ISAK 35. ISAK 335 provides guidelines for the presentation of financial statements for non-profit entities in accordance with PSAK 201 and emphasizes that non-profit entities are determined by the characteristics of managing resources derived from funders without comparable economic rewards, not by their legal form. One of the important provisions is the simplification of the classification of net assets into two categories, namely net assets with restrictions and without restrictions. This standard also includes illustrative examples that include 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 as a form of accountability and transparency to stakeholders.

According to PSAK 1 of 2018 issued by the Indonesian Institute of Accountants (IAI), financial statements are systematically compiled documents to describe an entity's financial position and performance. Similarly, Sanjoyo et al., (2024), state that financial statements present information on an organization's financial condition over a specific period to provide stakeholders with a performance overview. Furthermore, Boku & Lukum (2025), emphasize that financial statements represent a form of management accountability for operational activities, aiming to demonstrate financial condition through a statement of financial position and performance through a profit and loss statement for a specific period.

According to Badu et al. (2024), a non-profit organization is an entity that provides services for the public interest without being profit-oriented, but rather aims to improve the welfare of society at large. Similarly, (Yuwinda et al., 2022) explain that a non-profit organization or non-profit entity is an institution that supports specific issues or interests by involving public participation without making financial gain its primary goal. It encompasses various fields such as places of worship, public educational institutions, social institutions, political organizations, public health facilities, volunteer organizations, professional associations, research institutions, and certain government agencies.

Accounting system design is the process of designing structures, procedures, and workflows aimed at producing financial information that is effective, efficient, and meets the organization's needs. Romney dan Steinbart (2021), explain that accounting system design is the design of an information system capable of processing transaction data into relevant, reliable, and timely information to support decision-making. In practice, system design must be



tailored to the characteristics of the entity, including non-profit organizations such as temples, so that it remains simple but adheres to applicable accounting standards. Sumaryanto et al. (2024), also emphasize that computer-based accounting systems, such as Microsoft Excel, can increase efficiency, simplify report preparation, and minimize errors compared to manual systems, making them an effective solution for organizations with limited resources.

To support the completion of this research, the authors used Microsoft Excel (Office 2021) as the primary tool in designing and developing the Pura Accounting Information System. Microsoft Excel was chosen for its flexibility in processing financial data and its ability to integrate with various formulas and automation functions (Usin & Santi, 2022).

RESEARCH METHOD

This research uses a descriptive qualitative approach aimed at examining the research object in its natural context, with the researcher as the primary instrument, as explained by Abdussamad (2021:142-143). The data used are primary data obtained through direct interviews with temple administrators, supported by observation and documentation techniques as a form of triangulation to ensure data validity and consistency. The data collection process was carried out systematically to ensure relevant and accurate information. Data analysis was conducted inductively through the stages of organizing, grouping, coding, and categorizing data to discover the meaning of the phenomena studied. Through this approach, the research is expected to generate in-depth understanding based on empirical findings and formulate conclusions that are in line with actual conditions in the field.

Table 1
Informant Identity

No	Nama	Position
1	I Wayan Sulendra	Parisada Hindu Dharma Indonesia
2	I Nyoman Suarsono	Kelian Banjar
3	I Wayan Arno	Bandahara Umum Pura
4	Dewaji Mangku	Pinandita Pura
5	I Kadek Artawan	Tokoh Umat Hindu



RESULTS AND DISCUSSION

Research Findings

During the document collection stage at the observation site, the researcher obtained various documents related to the financial reports of Pura Puseh Banjar Dwi Dharma. The documents include financial administrative records and supporting data that were utilized as primary materials for analysis in this study.

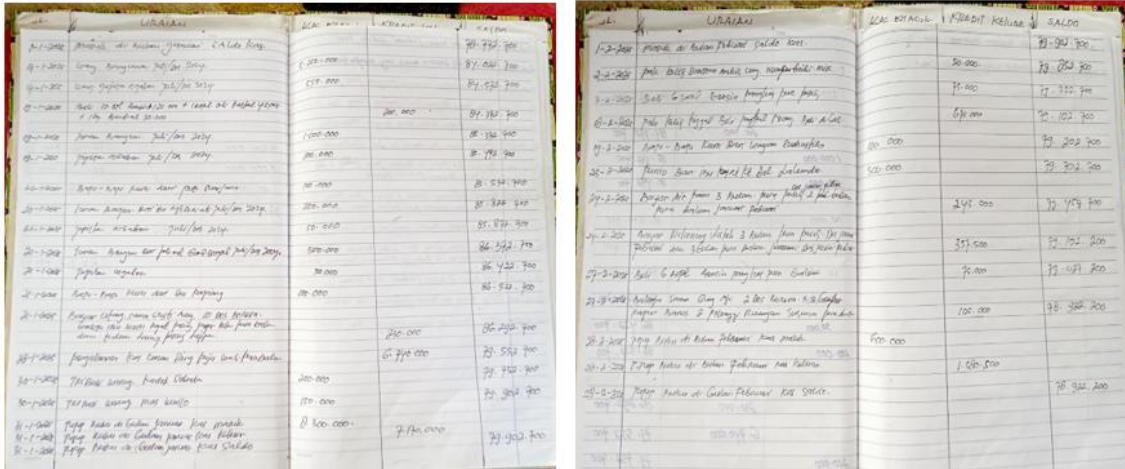


Figure 1
The 2025 Financial Report Format of Pura Puseh
Source: Data Processed (2026)

Based on the documents obtained from the treasurer of Pura Puseh, it was found that the financial recording system remains simple, limited to recording cash inflows and outflows within a period, and has not yet referred to ISAK 335. To gain a deeper understanding, the researcher conducted interviews with informants focusing on the sources of revenue, the existing recording system, the management’s understanding of ISAK 335, and the need for implementing a computerized system using Microsoft Excel.

Temple Revenue Sources

Almost every temple has its own sources of revenue used to support various needs, such as construction, maintenance, and the financing of religious activities and operational expenses. In the case of Pura Puseh Banjar Dwi Dharma, its primary sources of income include donor contributions, dana punia, dana sesari, mandatory dues, penalty fees, rental income from temple-owned fixed assets, and government assistance. These sources of revenue are utilized to support the implementation of temple activities and overall operational needs.



Related to the sources of revenue and their utilization in supporting temple activities, the researcher obtained direct responses from a representative of Parisadha Hindu Dharma Indonesia (PHDI), who explained as follows:

“To the best of my knowledge, the temple’s funds are derived from dana punia, dana sesari, congregational contributions, rental of chairs, clothing, and temple equipment, as well as penalties for inactive members. The amount of these contributions is determined by the committee responsible for organizing the piodalan ceremony.” (Interview, 15 November 2025).

Furthermore, the researcher inquired about the temple’s funding sources with the *pinandita* of Pura Puseh Banjar Dwi Dharma, who stated:

“The temple’s funds are usually obtained from dana punia, as well as individual and congregational donations. In addition, supplementary financial assistance may also come from government institutions, such as the Ministry of Religious Affairs, which is typically provided every two years, and sometimes from group-based contributions.” (Interview, 17 November 2025).

To verify this information, the researcher also conducted an interview with the temple treasurer regarding the management of temple funds. The treasurer stated:

“The funds collected are used for temple purposes, such as purchasing banten (offerings) during Purnama and Tilem, supporting youth activities, providing allowances to the pemangku, and financing temple construction. In 2024, for instance, construction was carried out to build the temple fence.” (Interview, 16 November 2025).

Financial Recording of Pura Puseh Banjar Dwi Dharma

Financial management is an essential aspect of religious organizations, including temples, and in the Hindu context has been regulated through the Directorate General of Taxes Regulation No. 15 of 2012 to ensure accountability and transparency. However, financial reporting at Pura Puseh Banjar Dwi Dharma remains simple, limited to recording cash inflows and outflows by the treasurer. Nevertheless, financial reports are considered a form of accountability to the congregation to ensure that collected funds are managed transparently and utilized for the sustainability of temple activities.

After identifying the sources of temple funds, the researcher further explored information regarding the financial recording practices of the temple. In relation to this matter, a representative of Parisadha Hindu Dharma Indonesia (PHDI) explained:



“To my knowledge, regarding the temple’s financial reports, the treasurer only records cash inflows and cash outflows that are considered important for temple purposes,” (Interview, 15 November 2025).

In line with this statement, the *Klian Banjar* of the temple also expressed his view concerning the temple’s financial reporting:

“As far as I know, the temple’s financial report only records cash receipts and cash disbursements, and the recording is still carried out manually using notebooks or albums,” (Interview, 18 November 2025).

Recording of Temple Financial Statements Based on ISAK 335

After obtaining information regarding the temple’s sources of revenue and the financial recording system, which still applies a simple method, the researcher further explored the management’s understanding of financial reporting based on accounting standards, particularly ISAK 335 as a replacement for PSAK No. 45. To this end, the researcher conducted a direct interview with the temple treasurer, who stated:

“So far, I have never heard of financial statements prepared based on ISAK 335. All this time, I have recorded the financial reports based on my own understanding to make the management process easier.” (Interview result, 16 November 2025).

In addition, on a different occasion, the researcher interviewed the *Pinandita* of Pura Puseh, who provided a more detailed explanation regarding the financial recording practices at the temple:

“As far as I know, the temple’s financial statements are prepared directly by the treasurer, and they only record cash inflows and outflows. Expenditures are usually allocated for temple needs, such as purchasing banten and incense, paying electricity and water bills, supporting ngayah activities, providing welfare for the pemangku, and temple construction. However, regarding financial statements that follow the ISAK 335 standard, I do not fully understand.” (Interview result, 17 November 2025).

After gaining an understanding of the financial recording system implemented by the temple management, the sources of funds received, and their level of knowledge regarding the implementation of ISAK 335, the researcher then took the initiative to design a model of the temple’s financial statements in accordance with the provisions stipulated in ISAK 335.

Temple Financial Statements Using a Computerized System (Microsoft Excel)

The implementation of computerized financial reporting through the Microsoft Excel application plays an important role in facilitating the treasurer’s duties in recording every cash transaction, both receipts and disbursements. In



line with technological advancements in the field of computerization, the use of Excel can serve as an initial step toward a more modern, efficient, and systematic financial reporting process in accordance with accounting procedures.

To explore perspectives regarding the importance of financial recording using the Excel application, the researcher conducted a direct interview with the temple treasurer, who expressed a similar view on the necessity of implementing a computerized system in financial recording. He stated:

“In my opinion, the implementation of a computerized system in financial recording is indeed very necessary. If facilities such as a computer or laptop become available at the temple in the future, the recording process can be carried out directly using those devices. In that way, financial recording will become easier, faster, and reduce the possibility of calculation errors.” (Interview result, 16 November 2025).

Furthermore, the researcher also interviewed a community religious figure who emphasized the importance of implementing financial recording using the Microsoft Excel application. He explained that computerized recording is essential to enhance financial orderliness and transparency:

“Yes, actually the use of an application like Excel is very important so that financial recording can be clearer and more organized. However, at present, the temple’s funds are still limited, so the recording is still done manually using books. But in the future, if the facilities are adequate and there is sufficient budget, it would certainly be better to carry out the recording through a computer so that the results are neater and easier to monitor.” (Interview result, 19 November 2025).

Based on the interview results with several informants above, it can be concluded that all parties fundamentally support the future implementation of a financial recording system using Microsoft Excel. They consider that this system not only facilitates the treasurer in managing cash inflows and outflows, but also enhances the transparency of financial reporting.

Financial Statements of Pura Puseh Banjar Dwi Dharma

Financial statements play a very important role as a means of conveying information to the public, particularly to the Hindu community at Pura Puseh Banjar Dwi Dharma. Although Pura Puseh has carried out financial recording, such recording remains very simple, consisting only of a list of cash receipts and cash disbursements. All transactions are still recorded manually in a ledger book and therefore have not complied with applicable accounting standards, including the principles stipulated in ISAK 335.



Based on the research data obtained, the transactions that occurred at Pura Puseh over a one-year period, from January to December 2025, are classified into two main categories: cash receipts and cash disbursements. The recording format used is still limited to basic bookkeeping without proper classification or the preparation of a more comprehensive set of financial statements. The following is the financial report prepared by the temple treasurer:

Table 2.**Simple Financial Statement of Pura Puseh Banjar Dwi Dharma**

KAS PURA PUSEH BANJAR DWI DHARMA			
Bulan: Januari 2025			
Tanggal	Keterangan	Debit	Kredit
01/01/2025	Saldo awal Pura	Rp 88.132.700	
14/01/2025	Kas Iuran pembangunan & ngaben	Rp 5.800.000	
	Kas Iuran Yadnya	Rp 18.600.000	
	(Pencatatan pendapatan Iuran Wajib untuk pembangunan pura dan untuk yadnya)		
	Biaya Bensin		Rp 200.000

Source: Data Processed (2026)

Thus, the form of the temple's financial statement presented above is still categorized as simple. All transactions displayed were obtained based on the research conducted by the author. From this presentation, it can be observed that the temple's financial statements are still prepared in a basic manner, relying solely on the recording of cash receipts and cash disbursements.

Accountability and Financial Transparency of the Temple

Based on the interviews, the management of the temple's finances is not merely administrative but also a moral responsibility to the devotees who provide funds. These funds are managed transparently through financial records and reports shared with the temple committee via WhatsApp and presented to the community in regular Banjar Dwi Dharma meetings. This practice aligns with the teachings in the *Arthashastra* Book II, Chapter VII, emphasizing written accountability for receipts and expenditures, and supports previous studies on the importance of transparency in community fund management Niswatin dan Mahdalena (2016).

From the Tri Hita Karana perspective (Reditiasari et al., 2023) the temple's financial management reflects harmony between God, humans, and the environment. Responsibility to God guides the moral conduct of the committee,



while accountability to humans is realized through reporting to devotees and the community. Thus, financial recording and reporting at the temple serve as a concrete implementation of accountability and transparency, grounded in religious values.

Presentation of Pura’s Financial Statements Based on ISAK 335 Using a Computerized System

The revised financial reports of Puseh Temple were prepared in accordance with ISAK 335, which requires nonprofit organizations to prepare several types of financial statements. The report format is designed to be simple, concise, and easily understood, enabling the management to better assess the financial condition.

The application platform used is Microsoft Excel, as it is widely used, easy to operate, and user-friendly. By designing forms and supporting formulas, a simple temple accounting application was created that not only facilitates financial recording but also helps the management understand the structure of the financial statements. The preparation process follows a systematic approach in line with ISAK 335. The financial report format is simple, concise, and easy to understand, with the initial preparation steps as follows.

1. Statement of Financial Position



 PURA PUSEH BANJAR DWI DHARMA LAPORAN POSISI KEUANGAN Untuk Periode Yang Berakhir Pada 31 Desember 2025 		
ASET		
<i>Aset Lancar</i>		
Kas	Rp	125.299.371
Perlengkapan Pura	Rp	3.790.000
Total Aset Lancar	Rp	129.089.371
<i>Aset Tidak Lancar</i>		
Tanah	Rp	200.000.000
Bangunan	Rp	417.000.000
Akumulasi Penyusutan Bangunan	-Rp	1.737.500
Peralatan	Rp	5.571.000
Akumulasi Penyusutan Peralatan	-Rp	726.471
Total Aset Tidak Lancar	Rp	620.107.029
TOTAL ASET		Rp 749.196.400
ASET NETO		
<i>Tanpa pembatasan (without restrictions) dari pemberi sumber daya</i>		
Surplus Akumulasian	Rp	749.196.400
Penghasilan komprehensif lain*)	Rp	-
Total Aset Neto	Rp	749.196.400

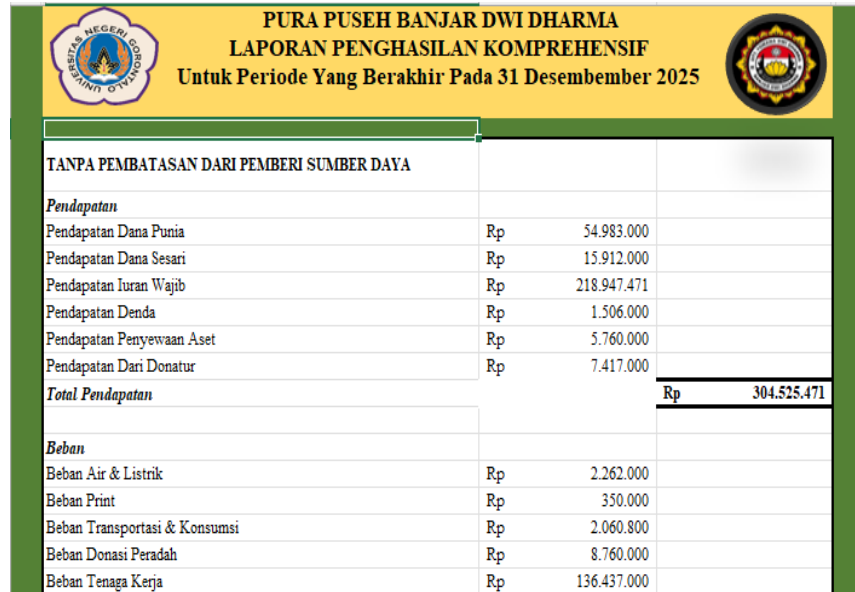
Figure 2

Statement of Financial Position of Puseh Temple, Banjar Dwi Dharma

Source: Data Processed (2026)

Based on the statement of financial position above, the total net assets owned by the temple amount to IDR 749,196,400. Puseh Temple has no liabilities, either short-term or long-term. Therefore, all assets are unrestricted net assets totaling IDR 749,196,400. Under this condition, the total net assets of Puseh Temple are also recorded as IDR 749,196,400.

2. Comprehensive Income Statement



The image shows a screenshot of a financial statement titled 'PURA PUSEH BANJAR DWI DHARMA LAPORAN PENGHASILAN KOMPREHENSIF Untuk Periode Yang Berakhir Pada 31 Desember 2025'. The document includes logos of the local government and the temple. The table below details the income and expenses.

TANPA PEMBATAAN DARI PEMBERI SUMBER DAYA		
Pendapatan		
Pendapatan Dana Pusia	Rp	54.983.000
Pendapatan Dana Sesari	Rp	15.912.000
Pendapatan Juran Wajib	Rp	218.947.471
Pendapatan Denda	Rp	1.506.000
Pendapatan Penyewaan Aset	Rp	5.760.000
Pendapatan Dari Donatur	Rp	7.417.000
Total Pendapatan	Rp	304.525.471
Beban		
Beban Air & Listrik	Rp	2.262.000
Beban Print	Rp	350.000
Beban Transportasi & Konsumsi	Rp	2.060.800
Beban Donasi Peradah	Rp	8.760.000
Beban Tenaga Kerja	Rp	136.437.000

Figure 3

Statement of Comprehensive Income of Puseh Temple, Banjar Dwi Dharma
Source: Data Processed (2026)

Based on the Statement of Comprehensive Income above, it can be seen that the total unrestricted revenue from resource providers received by Puseh Temple amounts to IDR 304,525,471. Meanwhile, total unrestricted expenses from resource providers are recorded at IDR 260,461,771. Thus, Puseh Temple achieves a surplus of IDR 44,063,700. In addition, Puseh Temple has no other components of comprehensive income, so the total comprehensive income generated by the temple is IDR 44,063,700.

3. Statement of Changes in Net Assets

PURA PUSEH BANJAR DWI DHARMA	
LAPORAN PERUBAHAN ASET NETO	
Untuk Periode Yang Berakhir Pada 31 Desember 2025	
ASET NETO TANPA PEMBATAAN DARI PEMBERI SUMBER DAYA	
Saldo Awal	Rp 705.132.700
<i>Surplus (Defisit) Tahun Berjalan</i>	Rp 44.063.700
Saldo Akhir	Rp 749.196.400
Penghasilan Komprehensif Lain	
Saldo Awal	
Penghasilan Komprehensif Tahun Berjalan	
Saldo Akhir	Rp -
TOTAL ASET NETO	Rp 749.196.400

Figure 4**Statement of Changes in Net Assets of Puseh Temple, Banjar Dwi Dharma**

Source: Data Processed (2026)

Based on the data presentation above, it can be seen that the beginning balance of Puseh Temple's net assets is recorded at IDR 705,132,700. During the current year, Puseh Temple generated a surplus of IDR 44,063,700, as shown in the Statement of Comprehensive Income. Since the temple has no other comprehensive income, the change in net assets for the period comes solely from this surplus. Thus, the ending balance of Puseh Temple's net assets in the Statement of Changes in Net Assets is recorded at IDR 749,196,400.

4. Statement of Cash Flows

PURA PUSEH BANJAR DWI DHARMA	
LAPORAN ARUS KAS	
Untuk Periode Yang Berakhir Pada 31 Desember 2025	
AKTIVITAS OPERASI	
Kas Dari Dana Purnia	Rp 54.983.000
Kas Dari Dana Sesari	Rp 15.912.000
Kas Dari Iuran Wajib	Rp 218.947.471
Kas Dari Denda	Rp 1.506.000
Kas Dari Donatur	Rp 7.417.000
Kas Yang Dibayarkan Untuk Operasional Pura	-Rp 257.380.771
Kas Untuk Pembelian Perlengkapan	-Rp 700.000
Kas Neto Dari Aktivitas Operasi	Rp 40.684.700
AKTIVITAS INVESTASI	
Pembelian Peralatan	-Rp 5.571.000
Kas Penyewaan Aset	Rp 5.760.000
Kas Neto Yang Digunakan Untuk Aktivitas Investasi	Rp 189.000
KENAIKAN (PENURUNAN) NETO KAS DAN SETARA KAS	Rp 40.873.700

Figure 5
Cash Flow Statement of Puseh Temple, Banjar Dwi Dharma

Source: Data Processed (2026)

Based on the cash flow statement above, the temple's cash flows consist of two activities: operating and investing activities. In operating activities, cash inflows come from punia funds of IDR 54,983,000, sesari funds of IDR 15,912,000, mandatory contributions of IDR 218,947,471, member activity fines of IDR 1,506,000, and temple donations of IDR 7,417,000. Cash outflows in operating activities include payments for the temple's operational expenses totaling IDR 257,380,771 and purchases of consumable supplies amounting to IDR 700,000.

In investing activities, cash outflows consist of equipment purchases during January to December 2025 totaling IDR 5,571,000, while cash inflows come from temple asset rental income of IDR 5,760,000. Based on these operating and investing activities, the net increase in cash and cash equivalents is IDR 40,873,700. This net increase is then added to the beginning cash and cash equivalents balance for the January–December 2025 period of IDR 3,190,000, resulting in an ending cash and cash equivalents balance of IDR 44,063,700.



5. Notes to the Financial Statements

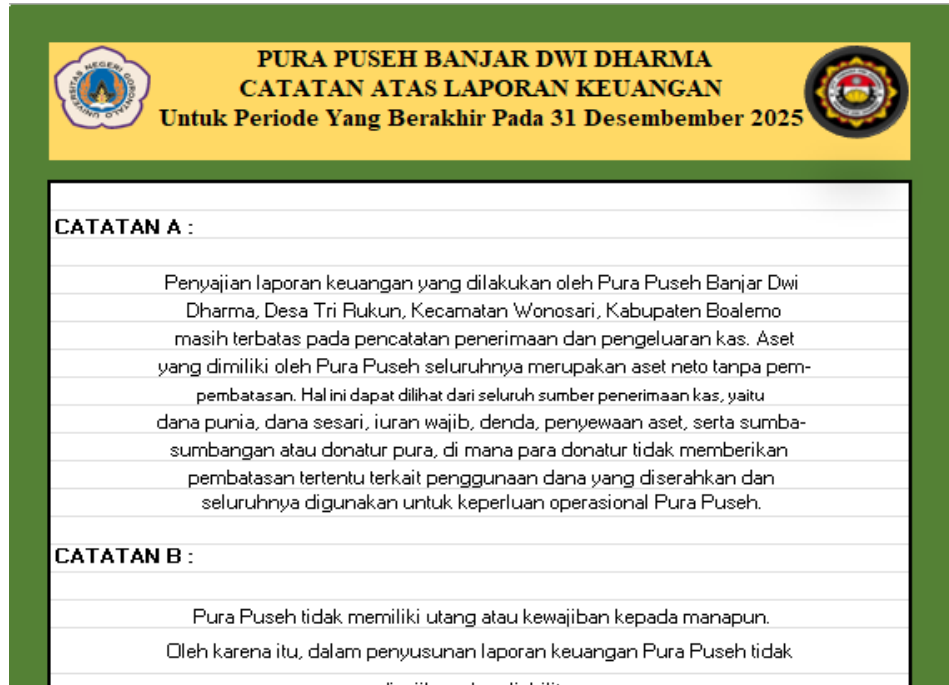


Figure 6

Notes to the Financial Statements of Puseh Temple, Banjar Dwi Dharma

Source: Data Processed (2026)

Based on the Notes to the Financial Statements, it can be concluded that the financial reporting of Puseh Temple, Banjar Dwi Dharma, still focuses on recording cash inflows and outflows, without recognizing liabilities since the temple has no obligations to other parties. All assets and revenues are classified as unrestricted net assets, as there are no specific stipulations from donors regarding their use. During the reporting period ending December 31, 2025, all receipts and expenditures were used to support the temple's operational activities, and there were no other comprehensive income items aside from those presented in the Statement of Comprehensive Income.

Temple Financial Data Storage and Archiving

For control and order in the computerized accounting system, financial data are stored and archived digitally. This archiving is essential to ensure data security and continuity, as well as to facilitate retrieval when needed. Google Drive is used as the digital storage service.

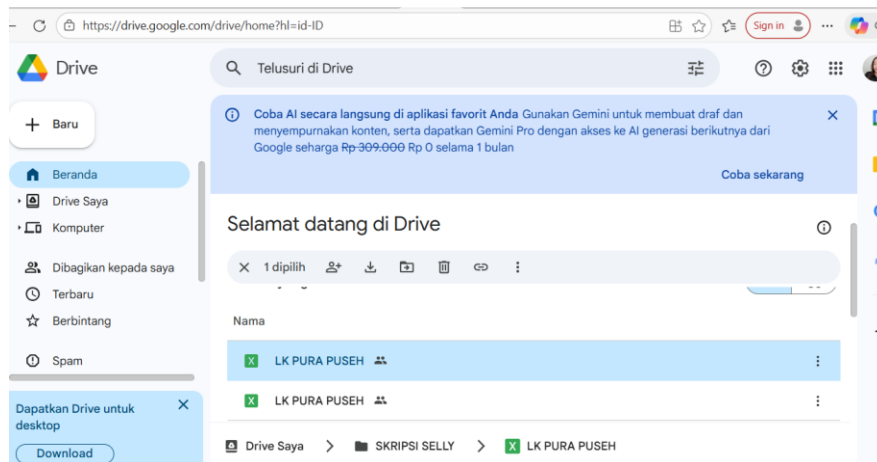


Figure 7

Financial Report Storage Media of Puseh Temple, Banjar Dwi Dharma

After all financial reports are prepared, the Excel files are uploaded to Google Drive for digital storage. This storage ensures the security of the archives, minimizes the risk of data loss, and can be accessed via the following link, containing a simple accounting application for managing the temple’s finances:

https://docs.google.com/spreadsheets/d/1_XAnr9SQ_YY2CeFSNDooCm9uQfVI6bul/edit?usp=drivesdk&ouid=116273987054055498338&rtpof=true&sd=true

CONCLUSION

Based on the study on the design of an ISAK 335-based accounting system at Puseh Temple, Banjar Dwi Dharma, Tri Rukun Village, financial reporting is still limited to recording cash receipts and disbursements, and therefore does not fully comply with ISAK 335. The main issues include manual recording, limited facilities, and the risk of data loss. Accordingly, the researcher proposes an accounting system design using Microsoft Excel (Office 2021) to generate financial statements in accordance with ISAK 335, supported by digital storage for data security and ease of access.

Suggestion

Based on the analysis, research, and conclusions obtained, the researcher provides the following recommendations:

1. For Puseh Temple, Banjar Dwi Dharma
The management is encouraged to implement the ISAK 335-based financial system design if supporting facilities are available, so that financial reports become more relevant, systematic, and understandable.
2. For Related Parties



It is recommended to conduct socialization, guidance, and training on preparing financial statements in accordance with ISAK 335 with the involvement of competent experts, such as from the Indonesian Institute of Accountants (IAI).

3. For Future Research

This study is expected to serve as a reference for future research, which can further develop the system through software or simple accounting applications to facilitate financial management for the temple and other nonprofit organizations.

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