

**Financial Report Analysis Of Non-Profit Organization And Reconstruction  
Based On Isak 35 (Case Study at Masjid Roudhotul Muchlisin in Jember  
Regency)**

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**ABSTRACT**

*This study aims to analyze the financial reports of a non-profit organization and reconstruct them based on ISAK 35 at Masjid Roudhotul Muchlisin in Jember Regency. The mosque institution is one of the non-profit entities in religious affairs. However, the financial reports for Masjid Roudhotul Muchlisin have not yet implemented the applicable standard, ISAK 35, and are not systematically prepared, but rather are assembled in a simple manner, resulting in a lack of accountability and transparency in the preparation of the mosque's financial reports. This research falls under qualitative research. The types of data used in this study are primary data and secondary data. The results of this study indicate that the financial reports of the mosque are still simple and have not yet implemented ISAK 35, highlighting the need to adhere to applicable standards by reconstructing the financial reports of Masjid Roudhotul Muchlisin to make them more detailed and structured. Based on the reconstruction results of the financial reports of Masjid Roudhotul Muchlisin, it shows a detailed, transparent, and structured mosque financial report regarding ISAK 35 financial statement items, which include the financial position statement, comprehensive income statement, changes in net assets statement, cash flow statement, and notes to the financial statements. This enables the mosque management to provide clear information to donors, congregants, or other stakeholders.*

**Keywords :** *Financial Report of the Mosque, ISAK 35.*