

**ANALYSIS PREPARATION OF FINANCIAL REPORTS AND
RECONTRUTION BASED ON ISAK 335 (Case Study At Raudhatus
Sholihin Mosque, Situbondo Regency)**

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ABSTRACT

The aim of this research is to analyze the financial reports of non-profit organizations and reconstruction based on the current standards, namely ISAK 335 at the Raudhatus Sholihin Mosque, Situbondo Regency. Mosques are one of the non-profit entities in religion. However, in preparing the financial reports of the Raudhatus Sholihin Mosque, the applicable standards, namely ISAK 335, have not been implemented, and they have not been prepared systematically but have only been prepared in a simple manner, resulting in accountability not being realized in the preparation of the mosque's financial reports. This research includes qualitative research. The types of data used in this research are primary data and secondary data. The results of this research show that mosque reports are still simple and have not implemented ISAK 335, so it is necessary to follow applicable standards by reconstructing the financial reports of the Raudhatus Sholihin Mosque in a more structured, detailed and accountable manner. Based on the reconstruction results of the Raudhatus Sholihin Mosque's financial report, it shows that there is a detailed mosque financial report. Regarding the classification of accounts and financial report items in ISAK 335, which consists of financial position report items, comprehensive income items, reports on changes in net assets, cash flow reports and notes on financial reports so that mosque managers can provide clear information to the congregation, donors and other stakeholders.

Keywords: *Mosque Financial Reports, ISAK 335, Non-Profit Organizations*