

**ANALISIS PENERAPAN LAPORAN KEUANGAN
BERDASARKAN ISAK 335 PADA MASJID JAMI'
AL-BAITUL AMIEN KABUPATEN JEMBER**

Avisenna Harkat, S.E.M.M

**Heni Mellyna
Program Studi Akuntansi Sektor Publik
Jurusan Bisnis**

ABSTRAK

Penelitian ini bertujuan untuk menganalisis penerapan penyusunan laporan keuangan berdasarkan ISAK 335 pada Yayasan Masjid Jami' Al-Baitul Amien Kabupaten Jember. Sebagai entitas nonlaba, masjid dituntut menyusun laporan keuangan yang transparan dan akuntabel, namun dalam praktiknya masih banyak yang belum sesuai standar. Penelitian ini menggunakan metode kualitatif dengan teknik pengumpulan data melalui wawancara dan dokumentasi. Informan penelitian meliputi ketua dan bendahara masjid, serta data laporan keuangan yang digunakan dalam operasional. Hasil penelitian menunjukkan bahwa penyusunan laporan keuangan masih sederhana, berupa pencatatan pemasukan dan pengeluaran berbasis kas menggunakan buku kas dan Microsoft Excel. Laporan tersebut belum memenuhi komponen laporan keuangan sesuai ISAK 335. Kendala utama meliputi kurangnya pemahaman pengurus serta belum adanya pelatihan terkait standar akuntansi. Meskipun pencatatan telah dilakukan secara rutin, penyajiannya belum sistematis dan terperinci. Berdasarkan hasil analisis, disimpulkan bahwa laporan keuangan yayasan belum sesuai dengan ISAK 335. Oleh karena itu, diperlukan peningkatan kompetensi sumber daya manusia dan penerapan sistem pelaporan yang lebih terstruktur guna mewujudkan laporan keuangan yang transparan dan akuntabel.

Kata kunci: entitas nonlaba, laporan keuangan, ISAK 335, masjid.

**ANALYSIS OF THE IMPLEMENTATION OF FINANCIAL
REPORTING BASED ON ISAK 335 AT THE JAMI' AL-BAITUL
AMIEN MOSQUE, JEMBER REGENCY**
Avisenna Harkat,S.E.M.M

Heni Mellyna
Study Program of Public Sector Accounting
Majoring of Business

ABSTRACT

This study aims to analyze the implementation of financial reporting based on ISAK 335 at the Jami' Al-Baitul Amien Mosque Foundation in Jember Regency. As a non-profit entity, mosques are required to prepare transparent and accountable financial reports, but in practice, many do not meet standards. This study used a qualitative method with data collection techniques through interviews and documentation. Research informants included the mosque's chairman and treasurer, as well as financial report data used in operations. The results show that financial reporting is still simple, consisting of recording income and expenses on a cash basis using a cash book and Microsoft Excel. The report does not meet the financial reporting requirements in accordance with ISAK 335. The main obstacles include a lack of understanding from the management and the lack of training related to accounting standards. Although recording has been carried out routinely, the presentation is not systematic and detailed. Based on the analysis, it was concluded that the foundation's financial report does not comply with ISAK 335. Therefore, it is necessary to improve human resource competency and implement a more structured reporting system to achieve transparent and accountable financial reporting.

Keywords : on-profit entity, financial report, ISAK 335, mosque.