

***PREPARATION OF MOSQUE FINANCIAL REPORTS BASED
ON ISAK NUMBER 35 CONCERNING PRESENTATION OF
NON-PROFIT ORIENTED ENTITY FINANCIAL REPORTS AT
MOSQUES IN BENGKALIS DISTRICT***

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ABSTRACT

This study aims to preparation of mosque financial reports based on ISAK Number 35 on the presentation of non-profit entities' financial reports at mosques in Bengkalis District. The method used is descriptive qualitative. Data sources used primary and secondary data collected by the researcher using interview, observation, and documentation techniques. In this study, the researcher conducted data analysis by collecting, reducing, and testing the validity of the data, presenting it to draw conclusions. The research results show that the management and recording of financial reports at the Nurul Huda Mosque, Al-Mubarak Mosque, and Jamik Mosque are still very rudimentary. These mosques have not yet presented their financial reports in accordance with the applicable standards, namely ISAK Number 35. This is because the treasurer in preparing the financial reports does not yet understand how to prepare financial reports in accordance with ISAK Number 35 and only prepares general mosque financial reports, reporting the amount of cash inflows and outflows, as well as the total cash flow every Friday using the mosque microphone.

Keywords: financial reports, financial accounting standards, ISAK Number 35, non-profit entities.