

## ABSTRAK

Penelitian ini bertujuan untuk menganalisis laporan keuangan Masjid At-Taqwa Wonoasri, sehingga dapat diketahui bagaimana dalam pencatatan laporan keuangan Masjid At-Taqwa Wonoasri serta memperkenalkan standar keuangan entitas organisasi nirlaba yakni ISAK No35 kepada pengurus khususnya bendahara masjid. Penelitian ini menggunakan metode kualitatif yang dilakukan dengan observasi dan wawancara secara langsung dengan pengurus Masjid At-Taqwa Wonoasri. Hasil dari penelitian ini menunjukkan bahwa bentuk laporan Masjid At-Taqwa Wonoasri belum sesuai dengan standar organisasi nirlaba yang berlaku yaitu ISAK No.35. hal ini dikarenakan kurang update dalam pengetahuan terkait dengan standar entitas organisasi nirlaba. laporan keuangan masjid dianalisis berdasarkan ISAK No.35 yang terdiri dari lima komponen laporan keuangan yakni laporan posisi keuangan, laporan komprehensif, laporan perubahan aset neto, laporan arus kas dan catatan atas laporan keuangan. Berdasarkan penelitian tersebut dapat disimpulkan bahwa dasar pencatatan yang diterapkan di Masjid At-Taqwa Wonoasri adalah menggunakan basis kas. Setelah di analisis diketahui laporan keuangan masjid belum sesuai dengan ISAK No. 35. Maka laporan keuangan Masjid di rekonstruksi sesuai dengan ISAK No.35 dengan mengidentifikasi transaksi, membuat jurnal umum, mem-posting ke buku besar, ayat penyusutan Aset, buku besar penyesuaian, neraca saldo.

Kata kunci : Nirlaba, Masjid, ISAK No.35

## ABSTRACT

*This study aims to analyze the financial statements of the At-Taqwa Wonoasri Mosque, so that it can be seen how in recording the financial statements of the At-Taqwa Wonoasri Mosque and introduce the financial standards of non-profit organizational entities, namely ISAK No. This study used a qualitative method which was carried out by direct observation and interviews with the administrators of the Wonoasri At-Taqwa Mosque. The results of this study indicate that the form of the report at the At-Taqwa Wonoasri Mosque is not in accordance with the applicable non-profit organization standards, namely ISAK No. 35. this is due to lack of updates in knowledge related to non-profit organization entity standards. The mosque's financial statements are analyzed based on ISAK No. 35 which consists of five components of financial statements, namely statements of financial position, comprehensive reports, reports of changes in net assets, statements of cash flows and notes to financial statements. Based on this research, it can be concluded that the basis of recording applied at the At-Taqwa Wonoasri Mosque is using a cash basis. After the analysis, it is known that the mosque's financial statements are not in accordance with ISAK No. 35. Then the mosque's financial statements were reconstructed in accordance with ISAK No. 35 by identifying transactions, making general journals, posting to ledgers, asset depreciation paragraphs, adjusting ledgers, trial balances.*

*Keywords: Non-profit, Mosque, ISAK No.35*

