

ISAK 15 Implementation As An Accountability Non-Profit Organization Finance (Case Study On Jami' Al-Umary Kelayu Mosque)

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ABSTRAK

The purpose of this study was to determine the process of recording and financial reporting carried out at the Jami' Al-Umary Mosque in Kelayu . The study also aimed to determine the conformity of the financial statements prepared by Jami' Al-Umary Mosque Kelayu with ISAK 35. The data analysis technique in this study was qualitative data analysis with an interactive model. Based on the results of the study, it can be concluded that the financial recording process is carried out by recording the cash basis and financial reporting at the Jami 'Al-Umary Mosque Kelayu is carried out by simple recording based on the understanding of financial managers . Therefore, the Jami 'Al-Umary Kelayu mosque has not made financial reports in accordance with applicable regulations. The mosque's financial manager only makes cash book notes. The application of ISAK No. 35 at the Jami' Al-Umary Mosque in Kelayu has also not been implemented in accordance with the accounting principles that should apply to non-profit organizations.

Keywords: Non Profit , ISAK No. 35, Mosque, Financial Statements

1. INTRODUCTION

Entity non-profit oriented obtain source power from giver source no power expect payment return or benefit comparable economy with amount source the power provided (DE ISAK, 2018). The mosque is one part from non profit entity. Report finance for entity non-profit oriented considered very important. Houses of worship filled assumption base reporting finance, that is as owner interests (in matter This is people who donate his treasure in part internal worship activities form donations, alms, or form other social assistance) and also houses of worship have continuity or going concern (Afifah, 2018).

The rise case misappropriation of mosque donation funds that occurred lately This become because he required For do reporting and accountability for the funds already obtained. End of 2018 and 2019 there are case embezzlement of funds donated by the mosque was carried out by one of them Head Village in Semarang Regency, in case embezzlement of Rp.34.5 million donated by the mosque (UnggaranNews.com). Case a similar thing also happened in West Nusa Tenggara (NTB), corruption in aid funds post-reconstruction of the mosque the 2019 Lombok earthquake which was carried out by the Head of the Ortala and Personnel Subdivision (Kasubdivision) regional office Ministry of Religion of West Nusa Tenggara (new.detik.com).

The amount cases misappropriation of these funds, can is known that report accountability form report finance is needed to create transparency and accountability in management mosque finance. Because IAI made standard presentation report finance for non-profit organizations, namely ISAK No.35 concerning Presentation Report Finance Entity Oriented Nonprofit which is component very important records in something organization. Standard reporting finances made expected can give equality presentation report finance in non-profit organizations with aim for more easy understood, have relevance, as well can be held accountable.

Study This is development from study Afifah (2018) with difference study lies in the object and subject used. object study is form presentation report mosque finance meanwhile subject in study is treasurer of the mosque only. object study about form presentation report finance, because researcher want to see implementation than ISAK No.35 as a recording and reporting standard finance in non profit organization. Based on description the so researcher interested For do study about Implementation of ISAK 35 in reporting finance with title "Implementation of ISAK 35 as Accountability Finance Non-Profit Organization (Case Study at Jami' Al-Umary Mosque Malayan).

Based on background behind, then formula problem in study This is What is the process of recording and reporting finance at the Jami' Al-Umary Mosque Withered and what report finance at the Jami' Al-Umary Mosque Withered Already in accordance with provision based on ISAK 35. Meanwhile objective research you want achieved is For Know the process of recording and reporting carried out at the Jami' Al-Umary Mosque Withered as well as For know suitability report finance at the Jami' Al-Umary Mosque Withered with provision in ISAK 35.

2. THEORETICAL STUDY

2.1 Sharia Enterprise Theory

Sharia Enterprise Theory is a refinement of the theory that underlies the previous enterprise theory. The axiom underlying the establishment of the Sharia Enterprise Theory concept is Allah SWT as the main source of trust and resources owned by stakeholders. These resources are attached to a responsibility in the use, method and purpose set by the trustee. According to Haryadi (2010:42) states that parties who receive the distribution of added value in this theory are classified into two groups, namely: (1) Direct participants are parties that are directly related to the company's business; (2) Indirect participants are parties that are not directly related to the company's business.

Man required for do accountability whole activity to Allah SWT vertical. Then explained in form accountability horizontally to people man as well as on the environment nature. Man must be competent realize true justice for man another, society whole, nature, and the environment as well as justice for Allah SWT as owner true in this world and the hereafter.

Sharia Enterprise Theory produces the concept of accountability in an organization which is manifested in the form of an accountability report. Report accountability with put balance principle and justice based on come on Godhead (Mulawarman, 2009). Therefore accountability reports in an organization are very important to show the accountability and transparency of the organization itself .

2.2 Accountancy Accountability

Accountancy accountability (Responsibility Accounting) is drafting report member group on organization with something way that emphasizes the factors that can controlled by members group (Kurnia, 2021:15). Accountancy accountability is something system prepared accounting such shape so that collection and reporting costs and income done in accordance with center accountability in organization (Mulyadi, 2004:218). The responsibility center in question is an internal unit responsible organization on tasks certain in accordance with authority granted by the manager. Objective from Accountancy accountability (Responsibility Accounting) according to Aulia (2021: 461), in other words: (1) For motivating the work of managers; (2) For evaluate performance the work of managers, and; (3) Control cost.

2.3 Interpretation Standar Accountancy Finance (ISAK) 35

Presentation report finance entity non- profit oriented arranged with notice condition presentation report financial and minimum content requirements report finance, structure report finances that have arranged in PSAK 1: Presentation Report Finance paragraph 05 (ISAK 35, Paragraph 9). Entity non-profit oriented can make adjustment description used for posts certain. Entity oriented nonprofit can adapt description used on report finance that alone. Regardless from it, entity non-profit oriented still must consider whole facts and circumstances relevant in serve report his finances including notes on report finances, so No reduce quality the information presented in report finance (ISAK 35, Paragraph 12)

Interpretation Standard Accountancy Finance (ISAK) 35 this be equipped with example so-called illustrative with "Earnings Comprehensive" for show amount surplus and income comprehensive another. Besides income comprehensive ISAK 35 is also furnished example illustrative which is not is part from DE-ISAK 35, which as: (1) Reports Position Finance; (2) Reports Income Comprehensive; (3) Reports Change Net Assets; (4) Reports Cash Flow; and (5) Notes to Reports Finance (DE ISAK 35, 2018)

3. RESEARCH METHODS

In do study about implementation mosque finance as accountability based on ISAK 35 on non- profit organizations, researchers use method descriptive with approach qualitative. According to Moleong (2017:6) research qualitative is meaningful research for understand phenomenon about what is experienced by the subject study about behavior, perception, motivation and others holistic with method description in forms of words and language, at a context special natural and with utilise various method natural.

Deep data collection study This use in two ways namely: interview direct and documented. Study This taking place on location study that is the secretariat of the Jami' Al-Umary Mosque Malay with the address TGH street. Umar No. 101 Kelayu, East Lombok Regency. West Nusa Tenggara. Informant in study This is One source later informant researcher call as informant key Because know whole problem about object to be researched that is Treasurer of Jami' Al-Umary Mosque withered.

Test inside data validity study This researcher use technique data validity with triangulation Where more prioritize process effectiveness and desired results. Testing data validity with technique triangulation This distinguished become four namely: triangulation with data source, triangulation with method, triangulation with researcher another, and triangulation with theory. Triangulation used in study is triangulation with method for test validity results interview with results documentation of actual data that has been obtained.

Method study This done with use method study qualitative. The data analysis model used namely the Miles and Huberman analysis model or the interactive model. Miles and Huberman (1984) in Sugiyono (2018:132) suggests that activity deep data analysis qualitative data analysis done in a manner interactive and ongoing Keep going continuously until complete, so the data saturated. Steps data analysis according to the analysis model Miles and Huberman (1984) comprises from, data collection (Data Collection), data reduction (Data Reduction), data presentation (Data Display), and draw conclusion (Conclusion/Verification).

4. RESULTS AND DISCUSSION

4.1 Research Results

Umary Mosque Withered as object in study This is a mosque that was built in 1947 Jami' Al-Umary Mosque withered on built land waqf covering an area of 2,393.50 m², this mosque located in the heart village Malay, that is appropriate in the middle border North Malay and South Malay, more precisely the Jami' Al-Umary Mosque Withered This having its address at Jalan TGH Umar No. 101 Kelayu, East Lombok, West Nusa Tenggara.

Achievement objective something organization No regardless from structure and arrangement administrator at the organization That alone. The more something organization so the big more problem to the organization, then

distribution appropriate task with talents and skills are needed something organization including non-profit organization namely the mosque. Jami' Al-Umary Mosque Withered No own structure management in a manner chart However own arrangement management that has legalized.

Management at the Jami' Al-Umary Mosque Withered recorded from 2015 to 2020 has various type activity both formal and non-formal, activities the held No free from various barriers and obstacles shape. Following form formal activities in the Jami' Al-Umary Mosque Withered already implemented or not held namely: dialogues, discussions, seminars about Islam and the development/progress of the mosque, coaching material preaching aimed at Islam for unity and integrity, computer courses for teenager Islam for increase knowledge of science and technology, warning day big islamic, training businessman for generation young specifically youth mosque, and so forth.

Besides formal activities there are also non-formal activities that have been held namely: free treatment for public withered, compensation child orphans and society not enough able, arrangement and cleanliness of the mosque, make timetable prayer priest officers, distribution ZIS assistance (Zakat, Infaq and Shodaqoh), and so on.

Study This aim For Know the process of recording and reporting carried out at the Jami' Al-Umary Mosque Withered and known suitability report finance at the Jami' Al-Umary Mosque Withered with applicable conditions in ISAK 35. Based on objective study results end from findings researcher in study This show that management finance at the Jami' Al-Umary mosque Withered Still done very simply and potluck, recording format finance made by the administrators of the mosque itself without notice existing provisions in ISAK 35.

Recording process finance at the Jami' Al-Umary Mosque Withdrawals are recorded and reported very simply understanding administrator of the mosque, record keeping finance done with method cash basis where cash is recognized when cash is received by the treasurer of the Jami' Al-Umary Mosque withered. Reporting finance to the donors in this mosque done through mosque funnel (announced every day Friday before pray friday), in addition That manager Finance also records it in form notes cash book in the application microsoft office excel.

Presentation finance in accordance with applicable rules ie ISAK 35 yet implemented in the Jami' Al-Umary Mosque withered. This caused Because lack of understanding from administrators of the respective mosques rule that applies i.e. ISAK 35 so manager finance No apply matter the deep do recording and reporting Jami' Al-Umary mosque finance withered.

4.2 Discussion

Interview results researcher with informant the key to the Jami' Al-Umary Mosque Withered regarding the process of recording, reporting as well as presentation report mosque finance shows that manager Jami' Al-Umary Mosque finance Withered No apply recording, reporting, and presentation report finance in accordance with applicable rules for non-profit organization That Alone namely ISAK 35. Record keeping until presentation report finance served in very simple form and what exists provided can understood by worshipers and mosque donors.

Recording Jami' Al-Umary Mosque finance Withered using the designed 4 (four) column recording format by the manager himself mosque finance treasurer of the mosque. Recording format finance the consists from: date, description, cash in and cash out. Recording of incoming and outgoing cash at the Jami' Al-Umary Mosque withered done with cash basis that is cash receipts and payments are recognized moment received by the treasurer as manager mosque finance.

Source of funds on transactions cash receipts received from donations from donors. Donations at the Jami' Al-Umary Mosque Withered in the share become four sources of funds from donors that is donation from officer mosque funnel, donation from infaq public local, donate from box charity and donations from donation from the yaseen majlis. Besides mosque donations also receive funds from results auction sale material used building and income service ambulance service. All funds owned by the Jami' Al-Umary Mosque Withered is a non-financial fund restrictions from giver source power (no bound).

Al-Umary Mosque Withered do recording and reporting finance in form report weekly manually in notes mosque cash book, then every end month is input to in Ms. Office Excel for Then counted balance every end month Because balance end month will become balance beginning month on record month next. There for recording and reporting finance at the Jami' Al-Umary Mosque Withered done very simple, mosque only make book cash records and yet make report finance intact in accordance with applicable rules for non-profit organization namely ISAK 35.

Presentation report finance in accordance with ISAK 35 yet implemented in the Jami' Al-Umary Mosque Withered Because lack of understanding manager part manager finance to applicable rules for non-profit organization (mosque). Five indicators determinant presentation report appropriate finances with the listed ISAK 35 in DE ISAK 35 namely: Reports Position Finance, Reports Income Comprehensive, Report Change Net Assets, Reports Cash Flow, and Notes to Reports Finance. Five indicators the Not yet applied in record finance at the Jami Al-Umary Mosque withered.

Lack of understanding manager finance about recording and reporting finance in accordance with ISAK 35 to be reason main ISAK 35 yet applied in reporting Jami' Al-Umary Mosque finance withered. on research previously carried out by researchers previously related with application of PSAK 45 in report mosque finances yet applied in a manner maximum, based on the results studies previously found similarity with study This namely: the number of mosques or yet another place of worship applied ISAK 35 in recording and reporting his finances.

Besides equality with study Previously, the researchers also found difference fundamental in study, which on: way manager finance report or show accountability than report created finance. Research conducted by Mangkona (2015) shows accountability in report the congregation's finances through announced mosque funnel every One Sunday once friday, this was also carried out by one of the mosques researched by Afifah (2019). But at the Jami' Al-Umary Mosque Withered do reporting or show financial accountability through count mosque's social media on facebook.

Through Jami' Al- Umary Mosque's official social media Withered besides report mosque funds are also reported whole current and future activities taking place at the mosque.

After Know the process of recording and reporting finance carried out by the manager Jami' Al-Umary Mosque finance Withered through interview showing that the mosque does inadequate recording and reporting fit with ISAK 35. The next step is researcher do cross check results interview the with results sourced documentation from document report accountability Jami' Al-Umary mosque finance Withered 2020. Results of cross- checking interview data with documentation show that ISAK 35 is not applied in recording and reporting Jami' Al-Umary Mosque finance withered.

5. CONCLUSION

Research results and discussion about Implementation of ISAK 35 as accountability finance non-profit organization at Jami' Al-Umary Mosque Kelatu, obtained conclusion namely: (1) The process of recording finance at the Jami' Al-Umary Mosque Withdrawals are recorded and reported based on understanding administrator of the mosque, record keeping finance done with method cash basis where cash is recognized when cash is received by the treasurer of Jami' Al-Umary Mosque withered; (2) Jami' Al-Umary Mosque Withered Not yet implementing ISAK No.35 concerning reporting finance entity non-profit oriented in reporting his finances Because lack of understanding from administrator of the Jami' Al- Umary Mosque withered.

As for the suggestions of possible researchers beneficial for manager finance non-profit organization especially the Jami' Al-Umary Mosque Withered namely: (1) the mosque should do repair in presentation report finance For year next appropriate with applicable rules for entity non-profit oriented namely ISAK 35; (2) preferably mosque administrators followed or do trainings about accountancy mosque based, in order to get with easy compile report appropriate finances with applicable rules; (3) the mosque should do transparency finance with stick information related finances on board announcement of the mosque so that the community or congregation that does not Can access social media dpaat see Alone condition mosque finance.

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