



**APPLICATION OF ISAK 35 IN THE PRESENTATION OF FINANCIAL REPORTS AT HARISUL KHAIRAT ISLAMIC BOARDING SCHOOL, BUMI HIJRAH, TIDORE ISLANDS**

**Astri Alim<sup>1</sup>, Kasim Sinen<sup>2</sup>, Mahardika Catur Putriwana Malik<sup>3</sup>**

<sup>1,2,3</sup>**Khairun University**

**Correspondence email: [astrialim09@gmail.com](mailto:astrialim09@gmail.com)**

**Abstract**

*This study aims to analyze the implementation of ISAK 35 in the presentation of financial statements at Pesantren Harisul Khairat Bumi Hijrah Tidore Kepulauan. The type of data used is a qualitative approach with a descriptive-comparative method. The data source used in this research is primary data. Data collection methods applied include field surveys, interviews, and literature studies. Data analysis uses descriptive qualitative analysis. The results of the study show that this organization did not prepare reports in accordance with applicable standards prior to the adoption of appropriate accounting standards. Instead, they only used a manual cash recording system.*

**Keywords:** *Non-profit organizations, financial statements, ISAK 35, Islamic boarding school, and accountability.*

**INTRODUCTION**

Social institution that are not profit-oriented are known as non-profit organizations, which are entities made up of individuals with various expertise working together to achieve a common goal. In Indonesia, non-profit organizations have rapidly developed and are active in various fields such as economics, education, and social services, based on high humanitarian values (Gie, 2020). These organizations prioritize service to the community over financial profit, with management generally conducted by local communities or private entities, while their operational funds largely come from voluntary contributions from donors without expecting material returns (Sari et al., 2022).

Organizational leadership is in the hands of a manager or leader who implements directives from stakeholders, where accountability becomes a vital aspect to ensure that funds are used according to the organization's objectives. Financial reports also serve not only as administrative documents but also as a means of accountability, a performance assessment tool, and evidence of the organization's responsibility (Diviana et al., 2020). For example, many pesantren (Islamic boarding schools) in Indonesia that operate as non-profit institutions receive funding from the community, the government, and other legal entities, thus requiring them to manage these funds transparently, accountably, and with integrity to support education and the development of religious values, while also maintaining the trust of donors and stakeholders.

One form of non-profit organization is a foundation that operates in the education sector. According to Law Number 20 of 2003, education is understood as an essential need that supports the development of values of honesty, simplicity,

intelligence, character, and strengths that are important for individuals, communities, and the nation (DPR & President, 2003). Non-profit organizations differ from profit-oriented organizations, especially in terms of the resources used, as financial support is mostly obtained from voluntary donations without economic compensation (Mahsun et al., 2016). Therefore, financial reports play an important role in ensuring the accountability and transparency of organizations, including Islamic boarding schools that receive funds from the community and other institutions. The report must be able to account for every fund received in order to maintain the trust of stakeholders (Indonesia, 2022).

Since 1997, non-profit organizations have referred to PSAK 45 in preparing financial statements, but since 2019, this standard has been replaced by the Interpretation of Financial Accounting Standards (ISAK) 35, which is more relevant for non-profit entities. ISAK 35 emphasizes transparency, accountability, and management of social funds such as zakat, infak, and sedekah that are generally accepted by pesantren (Zakiah & Meirini, 2022). Nevertheless, the implementation of this standard still faces various challenges as many pesantren lack human resources with adequate accounting expertise (Diviana et al., 2020; Rifana et al., 2023). In fact, the implementation of ISAK 35 is considered important given that many pesantren are now involved in economic activities such as printing, retail, and property, thus clear accounting guidelines are needed to record assets, including intangible assets (Laila & Hanifah, 2024).

In practice, many Islamic boarding schools still use simple financial recording that only notes cash inflows and outflows, so it does not yet comply with applicable accounting standards (Istutik et al., 2023). This phenomenon also occurs at the Harisul Khairat Bumi Hijrah Tidore Kepulauan boarding school, which faces obstacles in budget planning, fund allocation, and a lack of accounting expertise. In fact, well-prepared financial reports are very important as a form of accountability and transparency, and serve as a means of evaluating the organization's performance (Abidin & Rahma, 2020; Suherman, 2019). Thus, strengthening the accountability system and improving the financial management capacity of pesantren is crucial to maintaining sustainability, increasing donor trust, and ensuring that funds are used in accordance with social and educational objectives (Anshari et al., 2023; Suryadi et al., 2023).

Based on previous research, there are still many Islamic boarding schools facing obstacles in the implementation of accounting standards in accordance with ISAK 35. Maksimalina & Maryasih (2022) found that the preparation of financial statements at the Imam Syafi'i Islamic Boarding School in Sibreh, Aceh Besar has not fully followed the ISAK 35 standards, resulting in less informative reports due to the suboptimal application of accounting principles. A similar situation was also observed in the research by Munggaran & Hastuti (2020) at the Darul Halim Islamic Boarding School, where, although transaction recording forms are available, the accounting system applied does not adhere to the basic principles and accounting cycles that should be implemented. Meanwhile, Kholifah et al. (2023) found that the financial reports at the Nurul Muhasabah Wal Mahabbah Bitaharil Imam Islamic Boarding School Foundation are still limited to recording total income and expenses without regular monthly preparation, whereas such practices are important to improve the quality of financial governance of the foundation.

## **LITERATURE REVIEW**

### **Stewardship Theory**

The stewardship theory is a theory rooted in psychology and sociology, which explains the position of managers as stewards acting in accordance with the interests of the owners. From this perspective, managers are seen as parties who prefer to cooperate rather than oppose when there are conflicting interests, because common goals are considered more rational and important to achieve. This theory emphasizes that the success of the organization is closely related to the satisfaction of the owners, so managers as stewards will strive to protect, maintain, and maximize the wealth of the organization through improving company performance. This will impact the achievement of optimal utility functions. In other words, stewardship theory assumes that managers will align their personal goals with the interests of the owners, although it is also recognized that managers have needs in life that cannot be ignored (Raharjo, 2015). Furthermore, according to Wolfensohn (1999) in Pratama (2018), stewardship theory is one of the main theories related to corporate governance and is based on the philosophical view that humans are fundamentally trustworthy, capable of acting correctly, and possess integrity and honesty towards others. Therefore, this theory positions managers as trustworthy individuals to carry out their responsibilities professionally, act in the public interest, and focus on enhancing the welfare of shareholders. Thus, stewardship theory emphasizes the importance of a trust relationship between owners and managers, integrity in organizational management, and a focus on achieving.

### **Financial Report**

Financial statements are the final result of the accounting cycle that show the financial position of a company at a specific period and serve as a communication tool between the company's activities and interested parties (Kasmir, 2019; Sari et al., 2022). The purpose of their preparation is to provide information regarding financial performance, cash flow, and management's accountability for the use of entrusted resources (Siregar et al., 2023; Bahri & E, 2016). In the context of non-profit organizations, financial statements prepared in accordance with ISAK 35 play an important role in ensuring transparency, accountability, and management of assets and liabilities in a more systematic manner. The application of ISAK 35 assists non-profit organizations, including Islamic boarding schools, in accurately recording income and expenses, presenting reports that are clearer and easier to understand for both management and donors, and enhancing stakeholders' trust in financial governance. Thus, financial reports essentially aim to provide information about the financial position, performance, and changes in the financial position of an entity, including Islamic entities, which is beneficial for users in making economic decisions (Indonesia, 2019).

According to ISAK 35, the financial statements of non-profit entities consist of five main components, namely the statement of financial position which presents information about assets, liabilities, and net assets that are either restricted or unrestricted in use; the statement of comprehensive income that describes revenues, expenses, gains, and losses over a period; the statement of changes in net assets showing changes in the net worth of the entity; the statement of cash flows which presents cash receipts and payments categorized into operating, investing, and financing activities; as well as notes to the financial statements that provide

additional explanations to clarify the information presented in the primary financial statements.

### **Nonprofit Organization**

Organizations in Indonesia are divided into two, namely for-profit organizations whose main goal is to generate profit, and non-profit organizations that do not focus on profit seeking, but rather on public or social service. Non-profit organizations can take the form of government agencies, non-governmental organizations, religious organizations, community organizations, or political organizations (Andasari, 2017). Characteristics include power being granted without expectation of reward, goods or services produced not for profit (although if there is profit, it is not distributed to founders/owners), ownership of the organization is not transferable, and the distribution of resources does not reflect ownership percentages at liquidation. The revenue of nonprofit organizations is categorized into three types, namely unrestricted revenue (such as donations, asset sales, and investment income), permanently restricted revenue (grants from the government or foundations for specific programs), and temporarily restricted revenue (donations whose use is restricted by time or specific purpose).

### **Islamic boarding school**

The pesantren is a religious organization as well as a traditional Islamic educational institution that emphasizes religious learning through the guidance of a kyai with santri living together in the pesantren environment. Pesantren is divided into three characteristics, namely salafiyah pesantren which focuses on the study of traditional Islamic texts, modern pesantren with mualimin education patterns, and pesantren that is integrated with general education (Usman & Widyanto, 2022). In addition to functioning as a center for religious education, pesantren also preserves Islamic traditions, shapes the character and morals of santri, and contributes to the socio-economic aspects of the community through various productive efforts such as agriculture, animal husbandry, and small industries (Galang et al., 2023; Mahrissa et al., 2020).

### **Interpretation Of Indonesian Accounting Standards**

Interpretation of accounting standards (ISAK 35) is an accounting regulation which regulates the presentation of financial reports for non-profit organizations. During the process development of financial management of non-profit organizations, accounting principles clear financial reporting standards must be applied in their financial reporting. financial accounting applicable to the financial reporting of non-profit organizations continues to increase. Starting with the statement of financial accounting standards (PSAK) 45 regarding the financial reporting of non-profit organizations which was approved at the meeting financial accounting standards committee.

### **RESEARCH METHOD**

The type of research used is qualitative research by analyzing documents related to the financial reports of Pondok Pesantren Harisul Khairat. This research is descriptive, meaning it describes the issues in accordance with the facts occurring in the pesantren. The research location is at Pondok Pesantren Harisul Khairat, Ome Village, North Tidore District, Tidore Islands City, North Maluku, and it was conducted in April 2025.

After the data is collected, the next stage is the processing process. and more in-depth analysis. In this study, the approach that used is qualitative descriptive analysis, which aims to describe in detail the characteristics of the data obtained and provide a deeper understanding of the phenomena that being researched.

## **RESULTS**

The financial report of Pondok Pesantren Harisul Khairat at the time this research was conducted only presents information regarding cash receipts and expenditures. However, based on Article 52 of Law Number 28 of 2004 concerning Foundations, the financial reports of foundations must be prepared in accordance with applicable accounting standards. This indicates that the financial reports of the pesantren are still limited to cash inflow and outflow reports and have not fully complied with accounting standards. According to PSAK 01 paragraph 09, financial reports must be prepared by referring to the applicable standards, formats, and minimum requirements, thus it is clear that the financial report of Pondok Pesantren Harisul Khairat still needs adjustments.

### **Financial Reporting Recording of Hasirul Khairat Islamic Boarding School with ISAK 35 and Its Impact**

The research results show that financial recording at the Pondok Pesantren Harisul Khairat Bumi Hijrah before the implementation of ISAK 35 was still simple and conventional, where financial reports were only prepared based on cash inflows and outflows without distinguishing between funds from donors and non-donors, and not all transactions were recorded and documented well, making it difficult for both internal and external audits and reducing transparency and accountability as it could not comprehensively depict changes in net assets. During the transitional period of implementing ISAK 35, various obstacles emerged such as the limited technical knowledge of the treasurer in understanding accounting standards, the need for time and training to adapt to the new format, and the increase in operational burden due to the necessity of strengthening human resource capacity, utilizing more sophisticated financial recording tools, and support from professional staff.

Nevertheless, the benefits of implementing ISAK 35 are very significant, including increased transparency, credibility, and ease in preparing accountability reports to donors, while also encouraging the management of the pesantren to be more disciplined in record-keeping, supervision, and financial evaluation, which has a direct impact on improving the quality of institutional governance. With sustainable implementation and a commitment to good financial governance, Pondok Pesantren Harisul Khairat Bumi Hijrah has the potential to fully implement ISAK 35 in the near future, thus becoming an example of professional and accountable financial management for pesantren.

### **Presentation of Financial Statements Based on ISAK 35**

#### **1. Comprehensive Income Report**

The comprehensive income report for the year ending December 31, 2024 provides an overview of the financial condition of Pondok Pesantren Harisul Khairat Bumi Hijrah, including revenue and financing activities. During this period, there were two categories of revenue, namely unrestricted and restricted from resource providers. For the unrestricted category, the pesantren received revenues amounting to Rp1,617,381,000, reflecting the participation and support from the

guardians of the students, donors, and the institution's internal revenue sources. The funds were used to finance operational and administrative needs totaling Rp1,444,900,000, covering the basic needs of the pesantren, salaries for teachers and staff, maintenance of facilities and infrastructure, as well as meeting the needs of the students, resulting in a surplus of Rp172,481,000. Meanwhile, in the restricted category, there were receipts from donations and alms totaling Rp23,850,000. Thus, the comprehensive income report for 2024 provides an overview of the balance between revenue and operational expenses faced by the pesantren during that period.

## **2. Statement of Changes in Net Assets**

Report on changes in net assets of the Harisul Khairat Islamic Boarding School for the period December 2024 shows how net assets changed during the year. Net assets themselves are the difference between total assets and liabilities, which shows the net worth position of the organization. For the category net assets without funding restrictions, the initial balance recorded is Rp. 11,115,474,000. However, the Islamic boarding school experienced excess income compared to burden (surplus) of Rp. 196,331,000 during the month, so that the balance At the end of the year, net assets increased to Rp 11,331,805,000. On the other hand, net assets which has restrictions on its use from the resource provider, there is no recorded data or changes. Thus, acceptance or utilization of limited funds did not occur during that period. In general Overall, the Islamic boarding school has total net assets of Rp. 11,311,805,000. This shows the financial condition of the Islamic boarding school after considering all income, expenses, and changes that occurred during the period.

## **3. Statement of Financial Position**

Financial position report of Harisul Khairat Bumi Hijrah Islamic Boarding School for the period December 2024 provides a complete picture of the financial condition of the Islamic boarding school Islamic boarding schools at the end of the year. In this report, the Islamic boarding school has total current assets amounting to Rp. 11,311,805,000, with the main components being cash and cash equivalents. This shows that Islamic boarding schools have a high level of liquidity and ready to meet daily operational needs with ease. However, it does not There are records found for non- current assets. Meanwhile, liabilities which shows that Islamic boarding schools do not have any burden of obligations financial. Overall, the total net assets and liabilities are Rp. 11,311,805,000. This shows that there is no difference from the total current assets reported. This report depicts a simple yet strong financial position without external liabilities and with a fully liquid asset structure.

## **4. Cash Flow Report**

In the annual financial report of the Harisul Khairat Bumi Hijrah Islamic boarding school in In 2024, there was no cash flow report. However, as stated in interpretation of financial accounting standards (ISAK) 35, the cash flow statement is important components that must be included in the financial statements of non-profit entities. Based on the table above, operational activities generated net cash of IDR. 197,731,000. after deducting routine expenses. Meanwhile, investments and funding, no cash disbursements or receipts are recorded, respectively each amounting to Rp. 0. This shows that the Islamic boarding school does not purchase

or sold long-term assets during the year, and did not engage in financing, such as receiving a conditional grant or loan.

Therefore, at the end of the year there was an increase in net cash and cash equivalents. amounting to Rp. 197,731,000, which shows an increase in net cash. This will improve the liquidity position of Islamic boarding schools and enable development educational programs and religious activities in the future.

## **DISCUSSION**

The results of the study show that the Harisul Khairat Bumi Islamic boarding school Hijrah Still manages finances through a manual system recorded in a book cash and monthly. General cash book, which is used consistently from year to year year, record all transactions involving receipts and expenditures money chronologically. This practice makes it easier to monitor internal cash flow and increase transparency in the management of funds in Islamic boarding schools. However, the system The recording does not meet the principles of financial reporting. regulated in the interpretation of financial accounting standards (ISAK) 35 and is still very simple.

This result is in line with research by Safitri and Narastri (2023) which shows that many Islamic boarding schools have not implemented standards accurate reporting because it still depends on recording cash inflows and outflows. exit without net asset classification. Through mentoring, the Harisul Islamic boarding school Khairat Bumi Hijrah simulated the preparation of financial reports to the management Islamic boarding schools to improve governance. This simulation was carried out in accordance with with ISAK 35.

Through this process, Islamic boarding schools begin to understand the importance of distributing funds. because there are limitations from resource providers such as student guardians, donors, and government agencies. The simulation results show that daily needs Most of the Islamic boarding school's income comes from allowances for teaching staff, maintenance facilities and student consumption. On the other hand, there is still a deficit in the management of tied funds. This indicates that the method of allocation and reporting of funds its use is limited and not optimal.

The financial condition of the Islamic boarding school appears stable, as reflected in financial statements and statements of changes in net assets prepared under ISAK 35, although restricted funds still need to be managed more efficiently to avoid misallocation. In line with stewardship theory, managers act as trusted stewards responsible for safeguarding funds from guardians, donors, and stakeholders to ensure transparency, accountability, and the sustainability of education and preaching. ISAK 35 enhances external accountability by providing clearer, more organized reports that strengthen donor and institutional trust, as also noted by Diningsih et al. (2023), who found that standardized reporting improves external assessment of financial capacity. However, challenges remain, including limited accounting knowledge, few administrative staff, and the absence of integrated systems, making strategic efforts such as continuous training, simple technical guidelines, government and professional body support, and collaborations with universities crucial to achieving more professional, accountable, and sustainable financial governance.

## **CONCLUSION**

The findings indicate that Harisul Khairat Bumi Hijrah Islamic boarding school still applies conventional methods of financial recording, mainly through daily and monthly cash books that record income, expenses, and balances, which, while supporting internal transparency, do not fully align with ISAK 35. Limitations such as a lack of accounting knowledge, insufficient qualified staff, and the absence of digital accounting systems hinder the preparation of standardized financial reports, resulting in low accountability and transparency, particularly toward stakeholders. However, through mentoring during this study, the school successfully prepared ISAK 35-compliant financial statements, including the statement of financial position, comprehensive income, changes in net assets, cash flows, and notes to the financial statements, which provided a more systematic and complete financial picture and facilitated fund classification. Overall, the financial condition appears stable but requires optimization, especially in managing restricted funds, and the adoption of ISAK 35 is essential not only for technical reporting but also for building professional, accountable, and transparent financial governance, with collaboration between the school, academics, and regulators playing a key role in its sustainable implementation.

## **LIMITATION**

Based on the research results and conclusions, there are limitations in the research that need to be considered this time:

1. This research was only conducted on one object, namely the Harisul Khairat Bumi Hijrah Tidore Kepulauan Islamic boarding school. Therefore, the results obtained cannot be generalized to all Islamic boarding schools in Indonesia, as each boarding school has different operational scales and levels of understanding of accounting.
2. This study cannot reveal how effective the implementation of ISAK 35 is in the long term, as well as its influence on decision-making and the improvement of institutional accountability. This is because the method used to prepare financial reports based on it is still simulation-based and has not yet been fully implemented in the financial systems of pesantren, which are typically used.
3. The financial managers of the pesantren may provide incomplete information, which affects the accuracy and completeness of the financial reports. This is because the data used in the preparation of the financial reports largely comes from interviews and manual records.

## **SUGGESTIONS**

Based on the above research limitations, the researcher suggests the following:

1. Future studies are recommended to involve more than one non-profit organization so that the results can provide a more comprehensive and representative overview of the implementation of ISAK 35 in various contexts, including differences in organizational size, funding sources, and the level of professionalism in financial management.
2. It is recommended that the financial managers of Islamic boarding schools participate in regular training and mentoring programs in order to improve their



accounting and financial reporting skills. A deeper understanding of ISAK 35 is essential to ensure that financial reports meet the requirements of transparency and accountability for stakeholders.

## REFERENCES

- Abidin, J., & Rahma, A. (2020). Sosialisasi Penerapan Isak 35 Dalam Penyajian Laporan Keuangan Kepada Pengurus Masjid Alaulia, Pekalongan. *Jurnal Industri Kreatif Dan Kewirausahaan*, 3(2), 112–118. <https://doi.org/10.36441/kewirausahaan.v3i2.76>.
- Andasari, P. R. (2017). Laporan Keuangan Organisasi Nirlaba (Lembaga Masjid). *Ekonika : Jurnal Ekonomi Universitas*. <https://doi.org/10.30737/ekonika.v1i2.12>.
- Anshari, K., Ritonga, R. A., Yurmaini, Erliyanti, & Dharma, Y. (2023). Penerapan Laporan Keuangan Berdasarkan ISAK 35 pada Pondok Pesantren Darussolihin Labuhan Batu. *Al-Sharf: Jurnal Ekonomi Islam*, 4(3), 329–337. <https://www.ejurnalilmiah.com/index.php/Mudharib/article/view/11279>
- Astrini, L. R., Purnawati, I. G. A., & Kurniawan, P. S. (2017). Pengaruh Kompetensi Sumber Daya Manusia, Penerapan PSAK 45 Tentang Pelaporan Keuangan, Pengelolaan Keuangan Dan Pengendalian Internal Terhadap Kualitas Laporan Keuangan Pada Organisasi Nirlaba. *E-Jurnal S1 Ak Universitas Pendidikan Ganesha*, 8., 167–186.
- Dewi, N., & Farina, D. (2022). Penyusunan Laporan Keuangan Organisasi Nirlaba Berdasarkan ISAK Nomor 35. *Jurnal Akuntansi Syariah*, 2(1), 33–48. <https://ojs.iainbatusangkar.ac.id/ojs/index.php/jaksya/article/view/5042>
- Diningsih, S. A., Yuliarti, N. C., & Maharani, A. (2023). Penerapan Isak 35 Terhadap Penyajian Pelaporan Keuangan Entitas Berorientasi Nonlaba Pada Yayasan Ra Amal Shaleh. *Jurnal Mahasiswa Entrepreneurship (JME)*, 2(1), 115. <https://doi.org/10.36841/jme.v2i1.2649>
- Galang, M., Nugroho, T. R., Setiono, H., & Baidlowi, I. (2023). Implementasi Penyusunan Laporan Keuangan Yayasan Pondok Pesantren Berdasarkan Isak 35 dan Pedoman Akuntansi Pesantren pada Yayasan Pendidikan Pondok Pesantren “Roudhotul Muttaqin” Kab. Mojokerto. *GEMILANG: Jurnal Manajemen Dan Akuntansi*, 3(4), 208–221. <https://doi.org/10.56910/gemilang.v3i4.877>
- Hasanah, N. lailatul, Yulinartati, Y., & Martiana, N. (2022). Analisis Penerapan ISAK 35 Pada Yayasan Panti Asuhan Jombang Jember. *National Multidisciplinary Sciences*, 1(5), 656–664. <https://doi.org/10.32528/nms.v1i5.218>
- Istutik, Rahmawati, I. P., & Tuakia, H. (2023). Konstruksi Laporan Keuangan Pondok Pesantren (Studi Pada Pondok Pesantren Al-Washoya Jombang). *Jurnal Manajemen Dirgantara*, 16(1), 141–147. <https://doi.org/10.56521/manajemendirgantara.v16i1.920>
- Kholifah, Wahyudi, U., & Hasan, K. (2023). Analisis Penyajian Laporan Keuangan Entitas Yang Berorientasi Non Laba (Studi Kasus Yayasan Pondok Pesantren Nurul Muhasabah Wal Mahabbah Bitaharil Imam). *ARMADA : Jurnal Penelitian Multidisiplin*, 1(10), 1198–1205.



- <https://doi.org/10.55681/armada.v1i10.891>
- Kurniawan, S., & Sudrajat, A. (2024). Penerapan Isak 35 Pada Pondok Pesantren Dena Cilengkrang. *Jurnal Sosio Dan Humaniora (SOMA)*, 2(2), 176–189. <https://doi.org/10.59820/soma.v2i2.230>
- Laila, & Hanifah, L. (2024). Analisis Laporan Keuangan Pondok Pesantren Assalafi Al-Fithrah Surabaya berdasarkan ISAK 35. *Jurnal Informatika Ekonomi Bisnis*, 6, 106–112. <https://doi.org/10.37034/infv6i1.803>
- Lasfitas, N., & Muslimin. (2020). Penerapan ISAK no. 35 pada organisasi keagamaan Masjid Al-Mabrur Sukolilo Surabaya. *Jurnal Sosial Ekonomi Dan Politik*, 1(35), 65–68.
- Maksalmina, & Maryasih, L. (2022). Analisis Laporan Keuangan Pesantren : Kajian ISAK 35 (Studi Kasus Pada Pesantren Imam Syafi'i Sibreh Aceh Besar). *Jurnal Sosiohumaniora Kodepena Information Center for Indonesian Social Sciences*, 1(Vol 1 No. 2), 76–89.
- P.Tanan, E. H., & S.Bali, A. (2023). Penerapan Isak No. 35 Terhadap Laporan Keuangan Masjid Nurul Hayat Lewolang. *Referensi : Jurnal Ilmu Manajemen Dan Akuntansi*, 10(2), 8–17. <https://doi.org/10.33366/ref.v10i2.3364>
- Purba, S., Siregar, A., Purba, R., Saragih, M. E., Valensia, V. br K., Sinulingga, P. S., & Brahmana, E. (2022). Penerapan Laporan Keuangan Entitas Berorientasi Nonlaba Berdasarkan ISAK 35. *Joong-Ki : Jurnal Pengabdian Masyarakat*, 1(1), 40–74. <https://doi.org/10.56799/joongki.v1i1.69>
- Safitri, R. N., & Narastri, M. (2023). Implementation Of Financial Management Accountability And Transparency According To The Interpretation Of Financial Accounting Standards (ISAK 35) At The Assalafi Al Fithrah Islamic Boarding School Foundation, Surabaya. *Management Studies and Entrepreneurship Journal*, 4(2), 1781–1789. <http://journal.yrpiuku.com/index.php/msej>
- Suryadi, N., Yusnelly, A., Arif, M., & Susanti, R. L. (2023). Analisis Penerapan Akuntansi Pesantren Berdasarkan ISAK 35 pada Pondok Pesantren Modern I'aaanath Thalibiin Perawang. *Syarikat: Jurnal Rumpun Ekonomi Syariah*, 6(1), 193–206. [https://doi.org/10.25299/syarikat.2023.vol6\(1\).12823](https://doi.org/10.25299/syarikat.2023.vol6(1).12823)
- Zakiah, A., & Meirini, D. (2022). Kesiapan Penerapan Penyajian Laporan Keuangan Berdasarkan. *Jurnal Kajian Ekonomi Dan Keuangan Syariah*, 2 nomor 22, 1– 21.