

ABSTRAK

Ronaldio Dwigantara Putra, Analisis faktor-faktor penghambat penerapan ISAK 335 (Studi Kasus MasjidAl-Mubarakah Socah, Kabupaten Bangkalan), dibawah bimbingan Dr. Siti Musyaroh, S.E., M.Si., Ak., CA

Tujuan penelitian ini adalah untuk mengetahui pengelolaan laporan keuangan masjidAl-Mubarakah dan faktor-faktor penghambat penerapan ISAK 335 pada MasjidAl-Mubarakah .

Metode yang digunakan dalam penelitian ini adalah metode kualitatif deskriptif. Penelitian ini dilaksanakan di Kab. Bangkalan, Provinsi Jawa Timur, tepatnya pada MasjidAl-Mubarakah yang beralamat di Jl. Teluk Aru RT 01/ RW 01, Kampung Kauman, Kecamatan Burneh, Kabupaten Bangkalan. Sumber data berasal dari kata-kata, tindakan, serta dokumen keuangan yayasan dengan cara wawancara. Teknik pengumpulan data dilakukan melalui teknik observasi, dokumentasi dan wawancara pada MasjidAl-Mubarakah.

Hasil penelitian ini menunjukan bahwa di MasjidAl-Mubarakah belum menerapkan ISAK 335 sebagai pedoman dalam penyajian laporan keuangan yayasan. Penyajian laporan keuangan Yayasan Pondok Pesantren Darul Mustofa menggunakan metode *Basis Cash*, yaitu yayasan hanya akan mencatat transaksi saat adanya kas masuk dan kas keluar. Bendahara MasjidAl-Mubarakah memiliki kendala dalam proses penyajian laporan keuangan sesuai ISAK 335, yaitu kurangnya pemahaman terkait ISAK 335, lemahnya sumber daya manusia dalam akuntansi, serta keterbatasan waktu dalam menyusun laporan keuangan.

Kata Kunci : ISAK 335, Laporan Keuangan, Masjid AL-Barokah

ABSTRACT

Ronaldio Dwigantara Putra, Analysis of factors inhibiting the implementation of ISAK 335 (Case Study of the Al-Mubarakah Socah Mosque Foundation, Bangkalan Regency), under the guidance of Dr. Siti Musyaroh, S.E., M.Sc., Ak., CA

The purpose of this study was to determine the management of the financial statements of the Al-Mubarakah mosque foundation and the inhibiting factors for implementing ISAK 335 at the Al-Mubarakah Mosque Foundation.

The method used in this research is descriptive qualitative method. This research was conducted in Kab. Bangkalan, East Java Province, to be precise at the Al-Mubarakah Mosque Foundation which is located at Jl. Teluk Aru RT 01/ RW 01, Kauman Village, Burneh District, Bangkalan Regency. Sources of data come from words, actions, and financial documents of the foundation by means of interviews. Data collection techniques were carried out through observation, documentation and interview techniques at the Al-Mubarakah Mosque Foundation.

The results of this study indicate that the Al-Mubarakah Mosque Foundation has not implemented ISAK 335 as a guide in preparing the foundation's financial statements. The presentation of the financial statements of the Darul Mustofa Islamic Boarding School Foundation uses the Basis Cash method, that is, the foundation will only record transactions when cash comes in and cash goes out. The treasurer of the Al-Mubarakah Mosque Foundation has obstacles in the process of presenting financial reports according to ISAK 335, namely a lack of understanding regarding ISAK 335, weak human resources in accounting, and limited time in preparing financial reports.

Keyword : ISAK 335, Financial Statements, Al-Barokah Mosque