

*Abstract: This study aims to analyze the accountability and transparency of the financial management of Al-Falah Mosque in Surabaya based on ISAK 35 as the financial reporting standard for non-profit entities. The study employed a qualitative descriptive approach using primary data obtained through interviews with the mosque management and secondary data in the form of the Al-Falah Mosque's 2023 financial statements. Data were analyzed using the Miles and Huberman qualitative analysis model, which includes data reduction, data display, and conclusion drawing and verification. The findings indicate that Al-Falah Mosque has implemented most of the provisions of ISAK 35 through the preparation of a statement of financial position, statement of activities, statement of changes in net assets, and statement of cash flows. Accountability is demonstrated through the implementation of Standard Operating Procedures (SOPs), internal supervision, annual financial reporting, and evaluation based on reward and punishment mechanisms. Transparency is reflected in the open disclosure of information to the public, deliberative decision-making processes, and the accessibility of financial documents. The implementation of accountability and transparency principles has enhanced public trust in the mosque's financial management, encouraging greater community participation and support for its programs. Nevertheless, improvements are still needed in separating the statement of activities from the statement of changes in net assets and in complying with fund reporting requirements under ISAK 35. This study confirms that the implementation of ISAK 35 contributes to improving the quality of financial reporting, strengthening governance, and fostering public trust in religious institutions.*

*Keywords: Accountability, Transparency, Financial Reporting, ISAK 35, Al-Falah Mosque*

Abstrak: Penelitian ini bertujuan menganalisis akuntabilitas dan transparansi pengelolaan keuangan Masjid Al-Falah Surabaya berdasarkan ISAK 35 sebagai standar pelaporan keuangan entitas nirlaba. Penelitian menggunakan pendekatan deskriptif kualitatif dengan data primer berupa wawancara kepada pengurus masjid serta data sekunder berupa laporan keuangan Masjid Al-Falah tahun 2023. Analisis data dilakukan menggunakan model Miles dan Huberman yang meliputi reduksi data, penyajian data, serta penarikan dan verifikasi kesimpulan. Hasil penelitian menunjukkan bahwa Masjid Al-Falah telah menerapkan sebagian besar ketentuan ISAK 35 melalui penyusunan laporan posisi keuangan, laporan aktivitas, laporan perubahan aset neto, dan laporan arus kas. Akuntabilitas diwujudkan melalui penerapan standar operasional prosedur (SOP), pengawasan internal, penyusunan laporan tahunan, serta evaluasi berbasis mekanisme reward and punishment. Transparansi tercermin dari keterbukaan informasi kepada masyarakat, musyawarah dalam pengambilan keputusan, dan penyampaian dokumen keuangan. Penerapan prinsip akuntabilitas dan transparansi tersebut meningkatkan kepercayaan masyarakat terhadap pengelolaan dana masjid, mendorong partisipasi serta dukungan terhadap berbagai program yang diselenggarakan. Meskipun demikian, masih diperlukan penyempurnaan dalam pemisahan laporan aktivitas dan laporan perubahan aset neto serta pemenuhan ketentuan pelaporan dana sesuai ISAK 35. Penelitian ini menegaskan bahwa penerapan ISAK 35 berkontribusi dalam meningkatkan kualitas pelaporan keuangan, memperkuat tata kelola, dan membangun kepercayaan publik terhadap lembaga keagamaan.

Kata Kunci: Akuntabilitas, Transparasi, Pelaporan, ISAK 35, Masjid Al-Falah