

## **ABSTRACT**

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***ANALYSIS OF THE IMPLEMENTATION OF ISAK 335 CONCERNING THE PRESENTATION OF FINANCIAL STATEMENTS OF NON-PROFIT-ORIENTED ENTITIES (CASE STUDY: AL-IKHWAN MOSQUE, TANGERANG REGENCY)***

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*Keywords: ISAK 335, Financial Reports, Non-Profit Organizations*

*(xiii + 75 + Attachment)*

*Non-profit entities are organizations that focus on community service and do not have the goal of seeking financial gain. The mosque is a non-profit institution that prioritizes religious issues. The main focus of the mosque is not to make a profit from the activities carried out. Mosques as non-profit entities must have clarity regarding the acquisition of resources and financial management as an effort to increase accountability to donors and several interested parties. The aim of this research is to find out how financial reports are presented at the Al-Ikhwan Mosque, Tangerang Regency, then prepared the mosque's financial report in accordance with the ISAK 335 concept, guided by the presentation of its financial report in the Indonesian SAK for EMKM. The types of data used is primary data. Data collection techniques are carried out using interview and documentation techniques, namely by conducting research directly at the research location and looking for data that suits research needs is primary data. The data analysis method used is descriptive qualitative. The results of the research explain that the management and presentation of financial reports at the Al-Ikhwan Mosque, Tangerang Regency have not been fully implemented in accordance with ISAK 335. Recording and preparing financial reports for the Al-Ikhwan Mosque. Tangerang Regency is still simple, only presenting cash in and cash out records. Application of ISAK 335 to prepare financial reports for the Al-Ikhwan Mosque. Tangerang Regency in the 2023 period by presenting a financial position report, profit and loss report and notes to the financial statements.*

*Bibliography (2010-2024)*