



Accountability and Transparency Finance Through ISAK 35 in the Organization Non-Profit

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Abstract: Organization non-profit based religious manage public funds sourced from from trust people, so that demand accountability and transparency high financial. ISAK 35 is established as standard presentation report finance organization non-profit in Indonesia, however its implementation in context organization religious Still not optimal. Research This aim analyze implementation of ISAK 35 as instrument accountability and transparency finance in the organization non-profit religious research use approach qualitative with design studies case at the mosque in the sub-district Selong, East Lombok Regency. Data collected through semi- structured interviews and analysis document finance, then analyzed use analysis thematic reflective. Research results show that practice recording and reporting finance Still dominated by simple cash recording and not yet fulfil component report finance as required in ISAK 35. Accountability finance more understood as moral and religious obligations, while transparency information finance Still limited and informal in nature. Research This confirm that spiritual values do not in a way automatic ensure realization accountability and transparency substantive financial statements. ISAK 35 has the potential become instrument strategic governance finance organization non-profit religious if implemented in a way contextual and supported by improvements capacity manager.

Keywords: Accountability, Transparency, ISAK 35, Organization Non-Profit

Introduction

Organization *Non-profit* organizations (*NPOs*) are an important pillar in development socio-economic and services communities in various countries. Strategic role organization This especially seen in provision service public and advocacy social, which makes trust public and stakeholders interest as the main capital sustainability its operations (Afifah & Ibrahim, 2018). However, trust the No automatic present, but rather is results implementation practice accountability and transparency effective finance as well as can accountable (Nurdiani et al., 2025).

In a way theoretical, *financial transparency* understood as a process of disclosure complete, relevant, and accessible information accessible, and precise time to stakeholders interests, so that facilitate evaluation to performance organization (Cordery, Simpkins, & Fritz, 2019) . Meanwhile that is, *financial accountability* related with obligation organization For in a way responsible answer explain use source power obtained, as well as ensure accountability on all activity finance to donors, regulators, and recipients benefit (Fitri,

2024a). Concepts the each other related: transparency is prerequisite emergence accountability, while accountability become proof that information financial statements submitted of course accurate and can accountable.

In perspective accounting, standards reporting finance play role key in realize second draft In Indonesia, the interpretation Standard Accountancy Financial Accounting Standard (ISAK) Number 35 concerning *Presentation of Financial Statements of Non-Profit Oriented Entities* has adopted as framework standard compilation report finance organization non-profit, as replacement ancient PSAK 45. ISAK 35 regulates five components main report mandatory finances presented, namely: reports position finance, reports profit and loss comprehensive report change asset net, report cash flow, and notes on report finance, with objective increase uniformity and openness reporting organization non-profit (Fitri, 2024b).

Even though ISAK 35 has published, various study empirical research in Indonesia shows that implementation standard This Still not optimal. Many organizations non-profit such as mosques, foundations and institutions social which is still use system recording simple cash in – cash out basis, without serve report comprehensive as regulated by ISAK 35 (Auliah et al., 2025). Findings similar is also seen in organizations such as the Dompot Foundation Dhuafa, where the report finance Still Not yet in accordance with format and components reporting required by ISAK 35 so that hinder openness information and accountability to public or donors (Andhani et al., 2023).

The above phenomenon No incident local just. The global literature on NPOs has highlight that challenge implementation accountability and transparency Still dominate study across countries, especially related limitations source power, capacity management, understanding standard accounting, as well as low technology adequate information For real-time reporting (Cordery, Simpkins, & Fritz, 2019). The results of the study systematic show that although use digital tools such as *blockchain* and social media own potential strong For increase openness information financial, obstacles structural and contextual culture still become constraint Serious in many NPOs in developing countries especially in Indonesia (Nurdiani et al., 2025).

Empirical study addition show that although a number of organisation has report practice transparency and accountability internally, publication comprehensive and accessible reports accessible widely known by the public Still seldom found. This indicates existence *gap* between compliance technical to standard reporting and practices transparency more strategic wide, including presentation true information can used stakeholders interest in evaluation performance finance organization (Pah , 2025).

Study this is in context said, trying to for filling the gap between theory and practice in a way systematic evaluate connection between implementation of ISAK 35 with level accountability and transparency report finance organization non-profit especially in organizations religious namely the Mosque. With use approach qualitative and studies case at the mosque in the sub-district Selong, East Lombok Regency. This researchs discuss about to what extent is the practice accountancy push openness meaningful information for *stakeholders* (holders interests). Contribution main study This is give proof empirical latest to the role of ISAK 35 as instrument for strengthen *financial governance* in the sector non-

profit and bridging need academic as well as needs and expectations donors and public to organization non-profit.

Different from research previously generally evaluate the application of ISAK 35 is limited to the level compliance technical compilation report mosque finance, research This give *novelty* with integrate ISAK 35 as governance instruments analyzed finances through two dimensions key, namely accountability and transparency finance. Studies This No only evaluate suitability report finance with ISAK 35 components, but also reviews How practice recording, reporting and disclosure finance influence quality accountability as well as openness information to stakeholders interests. With Thus, the goal study This is for analyze in a way deep role implementation of ISAK 35 in strengthen accountability and transparency finance organization non-profit.

Methodology

Study This use approach qualitative interpretive with design studies case exploratory (*exploratory qualitative case study*). Approach This chosen Because objective study No focus on testing connection causal or generalization statistics, but rather on understanding in - depth *understanding* of How the implementation of ISAK 35 functions as mechanism accountability and transparency finance in practice organization non-profit study case allows exploration phenomenon accountancy in context institutional factors that are specific, complex, and influenced by social, cultural, and governance organization (Yin, 2018). In study accountancy sector non-profit, approach qualitative studies case assessed relevant Because practice reporting finance often not fully driven by rationality technical standards, but also by capacity source Power human, values organization, as well as perception manager to accountability public (Cordery & Simpkins, 2016). Therefore that, method This allows more analysis contextual and reflective to implementation of ISAK 35.

Object study is organization non-profit based religious namely the Mosque, which was chosen Because its characteristics as entities that manage public funds and donations public in amount significant, so that own demands high accountability and transparency. Election case done by purposive sampling, with criteria: organization own activity finance routine, there are manager formal finance, and has do recording as well as reporting finance although not yet fully referring to ISAK 35.

Research data collected through semi- structured interviews and analysis document. Interview done with informant the keys involved direct in management and reporting finance organizations, such as treasurer or core management. In addition is secondary data obtained from document finance organization, including cash book, notes income and expenditure, reports internal finance, as well as publication media information finance to society. Analysis document functioning For verify findings interview , assess consistency practice reporting , as well as identify gap between practice actual and provisions of ISAK 35 (Bowen, 2009) .

Data analysis was performed through analysis thematic reflexive (*reflexive thematic analysis*) combined with analysis suitability standard accounting (*standard-based analysis*). Analysis process started with coding open to transcript interviews and documents finance for identify themes main related with practice recording finance, presentation reports, as

well as mechanism transparency and accountability. Methods triangulation used in study This For ensure credibility and reliability findings, namely with compare results interviews and documents finance. Besides that, limited member checking was carried out with confirm interpretation findings main to informant key, use minimize researcher bias and increase accuracy data interpretation (Creswell & Poth, 2018). Approach This in line with practice study qualitative in field accounting and governance sector public, which emphasizes transparency of the analysis process and consistency between empirical data and conclusions study (O'Leary, 2020).

Results and Discussion

Research result

Practice Recording and Presentation Report Finance Organization Non-profit

Research result show that practice recording finance in the organization non-profit namely the mosque located in the sub-district The Selong that was studied Still dominated by the system recording simple cash basis (*cash basis*). Recording done with take notes cash receipts and disbursements chronological in daily cash book, without clear separation between type transaction operational, non-operational, and funds with restrictions certain . Practice This reflect orientation administrative basis that focuses on cash control, but not yet directed at providing information comprehensive finance as arranged in ISAK 35.

Document analyzed finances show that report prepared finances in a way periodic limited to reports cash receipts and disbursements. Report position finance, reports change asset net, report cash flow, as well as notes on report finance Not yet arranged in a way systematically. With thus, it can concluded that formally the Mosque in the District Selong Not yet fully implementing five components report required finances in ISAK 35.

Findings This indicates that the implementation of ISAK 35 is still nature partial and symbolic, where the standard understood as guidelines general without implemented in a way intact in practice reporting. Conditions This in line with findings empirical previously shown that Lots organization non-profit especially mosques in Indonesia are still be at the stage beginning adoption standard accountancy non-profit (Andhani et al., 2023; Purwanti & Yulian , 2024) .

Implementation of ISAK 35 as Instrument Accountability Finance

Perspective accountability, results interview show that manager organization interpret accountability finance especially as moral and social obligations to donors and congregation. Accountability realized through delivery information finance in a way oral in regular forums or through board announcement simple (Rahmatilla & Hafidh Ali, 2024). Although practice This reflect existence awareness will importance accountability, but mechanism the Not yet supported by the system reporting standardized and documented finances in a way adequate.

Absence report position finance and reports change asset net cause stakeholders interest no get description comprehensive about condition finance organizations, including mark managed assets and sustainability finance term long. This is show that accountability

that is carried out Still nature procedural, not substantive. Accountability procedural emphasize on delivery information in a way routine, but No ensure quality and completeness information conveyed (Novitasari & Puspitasari, 2018). Based on findings the in a way general, ISAK 35 has not utilized optimally as instrument strengthening accountability financial standards the Not yet made into reference in build system capable reporting bridge need information stakeholders internal and external interests.

Transparency Finance and Access Information for Stakeholders Interest

Research result show that level transparency finance organization Still limited. Information finance no published in a way wide and only can accessed by internal parties or donors certain. No there is formal mechanisms for disseminate report finance in a way periodic through digital media or report written that can accessible public. Limitations transparency this no solely caused by intention for close information, but rather more on limitations understanding manager about standard reporting finance and its importance transparency as part from governance organization (Yuliarti, 2019). This is indicated that low transparency is problem capacity institutional compared to problem ethics or integrity. Findings This strengthen argument that transparency finance in organization non-profit No only depends on will managers, but also on the existence framework standards and competencies adequate accounting (Cordery, Simpkins, & Fritz, 2019).

Discussion

Practice Recording and Presentation Report Finance in Non-Profit Organizations

a. Characteristics Special Organization Non-profit

Organization non-profit specifically organizations operating in the field religious own different characteristics fundamentally compared organization non-religious non-profit organization. The mosque is one of the organization non-profit which moves in the field religious with sources of funds in general originate from trust funds (*faith-based funds*) such as zakat, infaq, alms, waqf, or donation people who have dimensions strong religious and moral values. The funds No only nature economic, but also contain spiritual mandate, so that demands accountability become more complex and multidimensional (Nurdiani et al., 2025; Othman, 2017).

Accountability finance in managing mosque funds as non- profit organization often seen from side his religiosity, namely Enough with a sense of mutual believe or not need understand rule accountability or rule recording applicable financial regulations. Based on results research, shows that practice recording finance in the organization non-profit especially the mosque is still dominated by the approach administrative simple (Silmi Mursidah et al., 2023). Recording transaction finance generally focuses on cash receipts and disbursements, without classification based restricted *and* unrestricted funds as required in ISAK 35. Report finance often only in the form of weekly cash report or monthly delivered to congregation or internal management.

Findings This consistent with study Purwanti & Yulian (2024) as well as Auliah et al., (2025) which shows that the majority of mosques have not do recording finance to

transactions financial matters that occur in mosque activities, including in compilation report position finance, reports change asset net, and notes on report finance no done in a way complete with thus, the practice reporting finance in the organization non-profit namely the mosque is still be at the stage *basic administrative accountability* , not yet reach *institutional financial accountability*.

Implications Practice Recording Finance Simple to Accountability Organization Non-profit

Recording limited finances on cash have implications Serious to quality accountability organization non-profit. First, information financial statements presented no allows stakeholders interests—in particular congregation and donors can evaluate condition finance organization in a way comprehensive information about asset fixed (land) endowments, mosque buildings), obligations, and tied fund balances No can identified in a way clear, thing This become trigger emergence absence trust to manager later day. Second, the absence of report change asset net cause use of funds not can traced in a way accountable between periods. This is potential weaken principle each other believe that becomes fundamental values in organization non- profit research Cordery et al., (2019) confirm that accountability that only based cash flow statement tends to nature symbolic and not Enough For ensure accountability of a nature substantive. Third, practice recording simple also limits function report finance as tool taking decision strategic.

Based on findings, mosque administrators did not own base adequate information for planning religious programs, development asset waqf, or sustainability operational organization. The mosque management also does not own fundamental understanding related with practice recording finance simple that can help guard accountability than report mosque finances that have been arranged previously.

Factor Reason Weakness Practice Reporting Finance Organization Religious

Weakness practice reporting finance in the organization non-profit especially mosques, not solely caused by non-compliance, but by a combination factor structural and cultural. In terms of structural, partial big manager mosque finances or the treasurer of the mosque is volunteers who do not own background behind formal and non-formal accounting (Karimah & Baehaqi, 2022). Some manager mosque finances that have background behind accounting also does not apply proper recording with rule recording Mosque finances, namely ISAK 35, readers report or public in a way general or mosque congregation does not understand meaning from recorded reporting, so that reporting the it is said giving rise to multiple interpretations. By cultural, there are assumptions that trust congregation and values religious Already Enough as base legitimacy, so that report formal finance is considered not enough priority.

Phenomenon This strengthen argument Laughlin (2011) that regulations accountancy often fail implemented in a way effective when No in harmony with context social and values institutional organization. In context religious, spiritual values often dominate, so that things related with recording finance formally considered No need Because make

things difficult congregation in understand meaning from reporting that has been compiled by the administrator finance, while That mechanism formal accountability yet integrated in a way adequate.

Implementation of ISAK 35 as Instrument Accountability Finance

a. ISAK 35 and Concept Accountability

In Mosque context, accountability finance No only horizontal (to congregation and donors), but also vertically (to God). Concept This known as *dual accountability*, which distinguishes organization religious from organization non-profit secular (Othman, 2017). Therefore that, ISAK 35 was made instrument accountability very good finances relevant as formal instruments in realize accountability finance. Research results shows, although administrator organization religious understand importance accountability finance, understanding the No translated to in implementation of ISAK 35 comprehensive. So that accountability his finances often considered Enough only through oral and written simple but important can understood administrators and congregation.

ISAK 35+ often understood as standard accountancy complex and difficult technical for applied, not as tool for strengthen trust between managers and stakeholders interests, will but often considered as difficult and confusing rules especially for congregation and management finance.

b. The gap between Adoption Normative and Implementation Substantive

Study This find existence significant gap between confession normative towards ISAK 35 and implementation substantive in practice. Some mosques claim has implementing ISAK 35, but in reality only limited to change term or cash report format without compile all over component report appropriate finances with applicable ISAK 35 standards.

Condition This in line with findings Andhani et al., (2023) and Cordery & Simpkins (2016) stated that adoption standard accounting in organizations non-profit often of a nature symbolic, especially when No accompanied by improvement capacity and system internal control. In the context of mosques in particular, the symbolism often reinforced by the moral legitimacy that has been owned organization especially administrator or mosque managers in the eyes congregation. Increasingly Good or the more level the obedience of mosque managers is increasing high level of trust public or congregation to the manager of the mosque.

Transparency Finance and Access Information for Stakeholders Interest

a. Transparency in Perspective Organization

Transparency finance in organization religious especially the mosque is considered Enough unique, because related direct with trust people. The more tall level donor/ congregation trust so will the more often give donation or charity to the mosque, belief this is also based on with religious beliefs, namely any funds received mosque

managers, of course will be managed or used in a way that trusts because his/her responsibility is not only horizontally but also vertically (accountability) to God (Mangkona, S.W.S., dan Walaundouw, S.K., 2015)

Research results show that transparency in financial organization in religious institutions is still limited to delivering financial information in a way that is oral or through board announcements that are simple. The information presented is usually in a general nature and does not reflect the condition of the financial organization in a way that is comprehensive, only in the form of a summary report weekly or daily and in the form of cash inflow without reporting cash out.

b. Limitations Access Information and Transparency ISAK 35 Based as a Trust Strategy People

Limitations in accessing financial information can potentially cause asymmetry of information between administrators and the congregation. The congregation does not have access to financial reports as complete as possible, independent evaluation of management of community funds and so on. The administrator does not have access for known comments, criticism until evaluation from the congregation related to the report that was prepared. In terms of length, this can erode public trust, especially when an issue of fund management or internal conflict among mosque administrators (Rakhmawati et al., 2020).

Study Saxton & Guo (2014) as well as Dethier (2023) show that transparency in low financials is negatively correlated with public trust and donor participation or congregation. In the context of a mosque, this risk becomes more significant because trust is the main capital and breath in continuity for all mosque activities. Therefore, the implementation of ISAK 35 in general is consistent and can be an effective strategy to increase transparency in financial organization in religious institutions, especially in mosques. With structured and easy-to-access financial reports, religious organizations can show commitment to professional and responsible management of community funds (Syafitri et al., 2023).

However, the results of this study show that transparency and accountability in ISAK 35-based financial statements face challenges in the form of limited capacity, low literacy in accounting, and the lack of external pressure from the congregation and donors. Therefore, transparency in financial organizations in mosques needs to be pushed not only through regulations, but also through education and organizational culture change.

Implications Theoretical and Practical

In a theoretical discussion, this enriches the literature on non-profit accountancy with ISAK 35 in the context of religious organizations that are specifically focused on mosque financial management that has dimensions of spiritual accountability. Research shows that accountability and transparency in mosque financial management are not released from trust, mutual trust, and religious legitimacy. While in a practical sense, the study results confirm the need for a contextual, simple, and applicable implementation of ISAK 35 for mosque financial management and stakeholder interests. So that

role association professions and institutions religion is very necessary in providing guide more practical and training applicable to standard accountancy No only become document normative, but truly implemented in practice organization in increase capacity management finances to achieve goals accountability and transparency can come true in a way real.

Conclusion

Based on description discussion, research This conclude that implementation of ISAK 35 in organizations non-profit mosque-based, still not optimal and tends to nature administrative practice recording and presentation report finance Still dominated by simple cash recording that focuses on receipts and expenditures, so that not yet capable fulfil principle accountability and transparency finance in a way comprehensive as mandated in ISAK 35. Accountability finance more understood as not quite enough moral and religious responsibility that is realized through delivery information informally to congregation, not as accountability institutional based standard documented and verifiable accounting traced. Condition This show existence gap between reception ISAK 35 normative and practice current management as well as reporting finance organization non-profit religious.

In a way theoretical, research this confirm that spiritual and moral values inherent in the organization religious no in a way automatic ensure realization accountability and transparency substantial finances without support system reporting standardized financial statements. ISAK 35 in context This play a role strategic as bridging governance instruments moral accountability and formal accountability. In practical, findings study indicates the need strengthening capacity source Power human, improvement literacy accounting, as well as development of a contextual and applicable ISAK 35 implementation model for organization non-profit religious efforts. the expected can increase quality reporting finance, expanding access information for stakeholder interests, as well as strengthen trust public to management finance organization non-profit based religious.

Future research could deepen the insights of this study by adopting comparative and longitudinal designs that examine how accounting standards such as ISAK 35 are interpreted, negotiated, and enacted within diverse nonprofit and faith-based organizational settings over time. In line with critical accountability perspectives, further studies may explore the extent to which managerial competence, organizational culture, and moral-religious legitimacy mediate the translation of formal reporting requirements into substantive accountability and transparency practices. Methodologically, mixed-method or ethnographic approaches would be particularly valuable in capturing the dynamic interactions between accounting technologies, power relations, and stakeholder expectations. From a practical perspective, the findings suggest that the effectiveness of ISAK 35 as a governance mechanism depends not merely on formal compliance but on its contextual adaptation and institutional embedding. Accordingly, accounting standard setters, professional bodies, and religious authorities should move beyond prescriptive regulation by developing reflexive, capacity-oriented implementation frameworks supported by ongoing training and participatory disclosure mechanisms. Such an approach has the potential to transform ISAK 35 from a symbolic artefact of accountability into a

socially embedded accounting practice that enhances transparency, legitimacy, and trust within nonprofit organizations.

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