

**PENYUSUNAN LAPORAN KEUANGAN MASJID UKHUWAH  
MUHAMMADIYAH SIMPANG HARU BERDASARKAN ISAK 335  
MENGUNAKAN *EXCEL FOR ACCOUNTING* (EFA)**

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**ABSTRAK**

Penelitian ini bertujuan untuk menyusun laporan keuangan Masjid Ukhuwah Muhammadiyah Simpang Haru berdasarkan Interpretasi Standar Akuntansi Keuangan (ISAK) 335 menggunakan aplikasi *Microsoft Excel for Accounting*. Permasalahan yang terjadi pada masjid adalah pencatatan keuangan yang masih sederhana dan belum sesuai dengan standar akuntansi organisasi nonlaba, sehingga informasi keuangan yang dihasilkan belum lengkap, transparan, dan akuntabel. Proses penyusunan laporan keuangan dilakukan dengan mengidentifikasi transaksi, mencatat transaksi ke dalam jurnal umum, memposting ke buku besar, menyusun neraca saldo, hingga menghasilkan laporan keuangan sesuai ISAK 335 menggunakan *Microsoft Excel for Accounting*.

**Kata kunci : ISAK 335, Laporan Keuangan, Masjid, *Excel for Accounting*, Organisasi Nonlaba.**

***PREPARATION OF FINANCIAL STATEMENTS OF UKHUWAH  
MUHAMMADIYAH SIMPANG HARU MOSQUE BASED ON ISAK 335  
USING EXCEL FOR ACCOUNTING (EFA)***

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***ABSTRACT***

*This study aims to prepare the financial statements of the Ukhuwah Muhammadiyah Simpang Haru Mosque based on the Interpretation of Financial Accounting Standards (ISAK) 335 using the Microsoft Excel for Accounting application. The problem faced by the mosque is that its financial recording system is still simple and not yet in accordance with non-profit organization accounting standards, resulting in financial information that is incomplete, less transparent, and less accountable. The process of preparing the financial statements was carried out by identifying transactions, recording transactions in the general journal, posting them to the ledger, preparing the trial balance, and producing financial statements in accordance with ISAK 335 using Microsoft Excel for Accounting.*

***Keywords: ISAK 335, Financial Statements, Mosque, Excel for Accounting, Non-profit Organization.***