

**PENYUSUNAN LAPORAN KEUANGAN MASJID AL HIKMAH
BERDASARKAN ISAK 335 DENGAN MENGGUNAKAN
*EXCEL FOR ACCOUNTING (EFA)***

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ABSTRAK

Penelitian ini bertujuan untuk merancang sistem penyusunan laporan keuangan Masjid Al-Hikmah menggunakan *Microsoft Excel For Accounting* berdasarkan ISAK 335. Metode yang digunakan ada metode deskriptif dengan metode pengumpulan data berupa observasi, wawancara, dan dokumentasi. Perancangan ini dilakukan dengan memanfaatkan berbagai fungsi *Microsoft Excel*.

Berdasarkan hasil penelitian yang telah dilakukan, dapat disimpulkan bahwa sistem pencatatan keuangan pada Masjid Al-Hikmah masih dilakukan secara sederhana dan belum sepenuhnya menerapkan ketentuan ISAK 335 karena hanya mencatat penerimaan dan pengeluaran kas. Oleh karena itu, penulis merancang laporan keuangan berbasis *Microsoft Excel*. Hasil perancangan tersebut menghasilkan laporan keuangan yang telah sesuai dengan ketentuan ISAK 335 sehingga mampu menyajikan informasi keuangan secara lebih lengkap, sistematis, transparan, dan akuntabel, serta dapat memudahkan pengurus Masjid Al-Hikmah dalam proses pencatatan transaksi dan penyusunan laporan keuangan sebagai bentuk pertanggungjawaban kepada jamaah dan para donatur

Kata Kunci : *Microsoft Excel for Accounting*, ISAK 335, Laporan Keuangan, Masjid, Entitas Nonlaba

**PREPARATION OF FINANCIAL REPORTS FOR THE AL HIKMAH
MOSQUE BASED ON ISAK 335 BY USING
EXCEL APPLICATION FOR ACCOUNTING**

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ABSTRACT

This study aims to design a financial reporting system for Al-Hikmah Mosque using Microsoft Excel for Accounting, based on ISAK 335 standards. A descriptive method was employed, utilizing data collection techniques such as observation, interviews, and documentation. The system design was developed by leveraging various Microsoft Excel functions.

The results demonstrate that The financial recording system at Al-Hikmah Mosque is currently rudimentary and does not fully comply with ISAK 335 standards, as it only tracks cash receipts and expenditures. Consequently, the author designed a Microsoft Excel-based financial reporting system. This design yields financial reports that align with ISAK 335 requirements, enabling the presentation of financial information in a more comprehensive, systematic, transparent, and accountable manner; furthermore, it facilitates the recording of transactions and the preparation of financial reports for the mosque's administrators, serving as a means of accountability to the congregation and donors.

Keywords: Microsoft Excel for Accounting, ISAK 335, Financial Reports, Mosque, Non-profit Entity