



MEASURING INFLUENCE UNDERSTANDING OF ISAK 35 ON THE PREPARATION OF MOSQUE FINANCIAL REPORTS

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Abstract

This study aims to determine the effect of understanding ISAK 35 on the desire of management in preparing financial statements for mosques in Kota Juang Bireuen sub-district. This research is a quantitative research using primary data in the form of the results of filling out questionnaires and interviews with mosque administrators in Kota Juang Bireun District. The model used in this study is a simple linear regression model with a sampling technique based on the census, with a sample of 60 mosque management respondents in Kota Juang Bireuen District. The results showed that there was a significant influence between the independent variables, i.e. Understanding of ISAK 35 (X1) on the dependent variable, namely the Preparation of Financial Statements (Y) with a t count value of $0.509 > t$ table of 0.235 and with a value of Sig. of $0.000 < 0.05$ which means that the independent variable, namely understanding of ISAK 35 (X1), has an influence on the dependent variable, namely the preparation of financial statements (Y). The test results for the Coefficient of Determination are indicated by the R Square value of 0.299 which illustrates that there is a not so strong influence between the independent variables namely Understanding of ISAK 35 (X1) on the dependent variable namely Preparation of Financial Statements (Y), this is due to a weak understanding of the concept ISAK 35 for mosque administrators in Kota Juang Bireun District, and training and guidance received by administrators has not been optimal so that the level of understanding of ISAK 35 for mosque administrators needs to be increased. 05 which means that the independent variable, namely Understanding of ISAK 35 (X1), has an influence on the dependent variable, namely the Preparation of Financial Statements (Y).

Keywords: *Understanding of ISAK 35, Desire to Prepare Financial Statements, ISAK 35, T-test, Coefficient of Determination*

1. INTRODUCTION

Financial management is currently experiencing rapid development, enabling access to financial information in real time by various parties, including profit and non-profit entities. Accounting records have a basic role in presenting information and answers related to financial activities.

Non-profit entity is a party that requires financial information relating to its financial activities. This is because non-profit entities also have budgets that must be accounted for, such as payment of employee salaries, electricity, telephone costs, and so on. Therefore, non-profit entities must be able to manage resources properly and report finances in a timely manner so that they can provide accurate and reliable information to users of financial information.

Non-profit organizations include many types of entities, such as volunteer organizations, hospitals, colleges and universities, foundations, non-governmental organizations, religious organizations, political organizations and others.

Since 1997, non-profit organizations are governed by PSAK 45. In 2019, PSAK 45 was replaced with ISAK 35, which provides guidance in preparing non-profit oriented financial statements. With these guidelines, non-profit organizations can present accurate and relevant financial reports more easily. These guidelines have been established by the Indonesian Institute of Accountants.

The mosque as a non-profit entity has a very important role for society, not only as a place of worship but also as a center for culture, science, information, people's economy, and development of human resources. Therefore, regular and transparent accounting and finance functions are essential to ensure that the mosque's funding sources are sufficient to carry out its operational activities.

A mosque is a non-profit entity that needs to have an effective management control system in managing its funding sources from external parties, such as zakat, waqf, infaq, alms, donations, assistance, and so on. However, there are several factors that are still inadequate in managing the accounting system in mosques, including the lack of budget participation, inaccuracies in recording and reporting, and effective ways of finding sources of income. Therefore, an adequate and effective accounting record system is needed to manage and account for the acquisition of funds and their use in an accountable manner.

With the availability of a good financial accounting recording system in mosques, it is expected to increase transparency and accountability in mosque financial management. Increasing the competence of human resources, implementing financial management, internal control, implementing fundraising activities and utilizing technology are optimizing mosque takmir to maintain the quality of mosque financial reports. As a result, the public will feel more confident and confident in the mosque's financial reports, so as to increase the trust and support of donors to make financial contributions for the development of mosques in the future. This will strengthen the position of the mosque in promoting religious and social activities in its environment.

Based on the background above, the researcher is interested in examining the knowledge and understanding of mosque administrators in Juang Bireun City regarding the application of ISAK 35 in the preparation of financial reporting. Juang Bireun City is one of the largest sub-districts in Bireun Regency and is located in the city center, so mosques in this area generally have greater management of funds compared to mosques in other sub-districts.

2. LITERATURE REVIEW

This study uses a quantitative research method that focuses on empirical experience and data collection in the form of numbers that can be calculated. In addition, this study is based on valid assumptions and uses appropriate research methods to determine variables and perform analysis. Thus, this study has the power to produce reliable and objective results.

This research focuses on mosque administrators in Juang Bireun City and the object of research is an understanding of ISAK 35 and the desire to prepare financial reports for mosque administrators in the region. The population in this study consisted of all 10 mosque administrators in Kota Juang Bireun District. As a research subject, mosque administrators in Kota Juang Bireun District have an important role in providing the information and data needed for this research.

The sampling technique in this study was to use the census method, which is a sampling technique when all populations are used as research samples (Sugiyono, 2013). Based on the census method used in this study, the following research samples were obtained:



Table 1. Research Sample

No	Mosque	Sample	Location
1	Al-Mujahideen Mosque	6 people	gp. Geudong-Geudong
2	Al-Furqan Mosque	6 people	gp. Lhok Awe Teungoh
3	Jabal Qubish Mosque	6 people	gp. Teukuh Bouquet
4	Badrussalam Mosque	6 people	gp. Cot Gapu
5	Al-Ikhlash Mosque	6 people	gp. Geulanggang Teungoh
6	Darul Istiqamah Mosque	6 people	gp. Geulanggang Teungoh
7	At Taqwa Mosque	6 people	gp. Geulanggang Baro
8	Jamik Al Asyi Mosque	6 people	gp. Bireun Mn. Reuleut
9	Baitur Abidin Mosque	6 people	gp. Cot Jart
10	Jamik Al Amin Mosque	6 people	gp. Ara Island

3. RESULTS AND DISCUSSION

3.1. Descriptive Analysis of Respondents by Age

The characteristics of the respondents in this study were divided into three categories, namely ages 25-30 years, ages 31-45 years, and ages over 46 years. The results of the descriptive analysis regarding the characteristics of the respondents can be seen in Table 2 below:

Table 2. Descriptive Analysis of Respondents by Age

No	Age	Number of Respondents	Percentage
1	25 – 30	10	10%
2	31–40	45	45%
3	Over 46	15	15%

Respondent Descriptive Analysis Based on Gender

The characteristics of respondents based on gender in the study were divided into two, namely, men and women. The results of the descriptive analysis of respondents based on gender are as shown in Table. 3 below:

Table. 3 Respondent Descriptive Analysis Based on Gender

No	Gender	Number of Respondents	Percentage
1	Man	70	70%
2	Woman	0	0%
Total		70	70%

3.2. Validity Test

To find out whether each statement is valid, it is necessary to test the validity by comparing the rcount and rtable values obtained using the rtable formula ($\alpha, n-1$) based on the Product Moment table. In this study, with $n=70$ and $\alpha=5\%$, the rtable value ($5\%, 70-2$) is 0.254. The results of the validity test show that all statements regarding Understanding of ISAK 35 (X1) and Management Desires in the Preparation of Financial Statements (Y) are declared valid because the rcount value is 0.986 which is greater than the rtable value, which is 0.254.

3.3. Reliability Test

In this study, the reliability test was carried out using the Cronbach Alpha method. To be considered reliable, the research instrument must have a reliability coefficient or a Cronbach Alpha value greater than 0.6. Based on the results of the reliability test in this study, all statements on the two variables namely Understanding of ISAK 35 (X1) and Management Desire in the Preparation of Financial Statements (Y) are declared reliable because the Cronbach Alpha value is greater than 0.6. The Cronbach Alpha value for Understanding of ISAK 35 is 0.630 and for the Desire of Management in Preparing Financial Statements is 0.680, which means greater than 0.6.



3.4. Test Normality

The normality test aims to test whether the sample used has a normal distribution or not. Testing the normality of the data using *Kolmogorov-Smirnov Test Of Normality*. Probability > 0.05 , then the residuals are normally distributed. Based on the test results obtained a sig value of 0.118 which means greater than 0.05, so it is known that the sig value is $0.118 > 0.05$, it can be concluded that the data is normally distributed.

Coefficient of Determination

The coefficient of determination measures how much the independent variable contributes to the dependent variable. In this study, the coefficient of determination is used to determine how much influence the Understanding of the ISAK 35 Report (X1) variable has on the Desire of Management in the Preparation of Financial Statements (Y). Based on Table 4, a Determination Coefficient value of 0.229 is obtained, which indicates that the variable Understanding of ISAK 35 Reports (X1) contributes 22.9% to the Desire of Management in Preparing Financial Statements (Y). Table. 4 Coefficient of Determination

Summary models				
Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	.478a	.229	.206	1,748

a. Predictors: (Constant), Total_X1

Based on Table 4, the R Square value is 0.229. This shows that Understanding of ISAK 35 (X1) has a 22.9% influence on Management Desires in the Preparation of Financial Statements (Y), while the remaining 77.1% is influenced by other factors not examined in this study. The age factor of the respondent is one of the causes of the low influence of Understanding of ISAK 35 on the Desire of Management in the Preparation of Financial Statements. Respondents in the Kota Juang Bireuen Subdistrict area are dominated by those aged 35 years and over, so that the level of understanding of ISAK 35 is still not optimal, and this has an impact on low willingness to prepare financial reports.

3.5.T test

The t test is used to determine whether the independent variables individually have an influence on the dependent variable. The following are the results of the t test obtained as follows:

Table. 5. T test results Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	std. Error	Betas	Q	
(Constant)	12,329	2.168		5,687	.000
Total_X1	.345	.146	.390	2,370	.021

a. Dependent Variable: Total_Y

Based on the SPSS output in Table. 5 it is known that the understanding value of ISAK 35 (X1) is 2.370 > 0.235, it can be concluded that H0 is rejected and Ha is accepted, so that there is a significant relationship between understanding ISAK 35 (X1) and the desire to prepare financial statements (Y) ". $t_{hitung} > t_{tabel}$ "

Simple Linear Regression Analysis Test

The simple linear regression test aims to measure the influence of the independent variable or predictor variable (X1) on the dependent variable or dependent variable (Y). Following are the results of a simple linear regression test using SPSS as shown in the table. 6 below:

Table. 6 Linear Regression Test Results

Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	std. Error	Betas	Q	
(Constant)	12,329	2.168		5,687	.000
Total_X1	.345	.146	.390	2,370	.021

Based on the results of the Table. 6 can be seen from the results of a simple linear regression analysis, which in general the formula for a simple linear regression equation is:

$$Y = a + bx + e$$

$$Y = 12.329 + 0.345X + e$$

The constant number of unstandardized coefficients (a) in this study is 12.329. This figure states that if the Understanding of ISAK 35 (X1) has a value of 0, then the Desire of Management in the Preparation of Financial Statements (Y) has a consistent value of 12.329. Meanwhile, the regression coefficient (B) is 0.345, which means that for every 1 unit or percent increase in understanding of ISAK 35 (X1), the Desire of Management in Preparing Mosque Financial Statements (Y) will increase by 0.345 units/percent.

The value of the regression coefficient is plus (+), so it can be said that Understanding Understanding of ISAK 35 (X1) has a positive effect on Management Desire in Preparing Financial Statements (Y), so that the regression equation is

$$Y = 12.329 + 0.345 X1 + e .$$

3.6.Hypothesis Testing

Hypothesis testing or effect testing serves to determine whether the regression coefficient is significant or not. The hypothesis that I propose in this simple linear regression analysis is:

H0 : There is no significant relationship between understanding of ISAK 35 (X₁) on the Desires of Management in the Preparation of Financial Statements (Y).

Ha: There is a significant relationship between Understanding of ISAK 35 (X1) and the Desire of Management in the Preparation of Financial Statements (Y).

The basis for decision making in the regression analysis is to look at the significance value (Sig) of the SPS output results, if the Sig value <0.05 then there is an effect of Isak 35 (X1) Comprehension Understanding on Management Desires in Preparing Financial Statements (Y), if the Sig value > 0.05 means that there is no effect of Understanding of ISAK 35 (X1) on the Desire of Management in the Preparation of Financial Statements (Y).

Table. 7 Significance Test

Model	Unstandardized Coefficients		Standardize d Coefficients		Sig.
	B	std. Error	Betas	Q	
(Constant)	12,329	2.168		5,687	.000
Total_X1	.345	.146	.390	2,370	.021

Based on the output in Table. 7 it is known that the Sig value is 0.021 <0.05, so it can be concluded that H0 is rejected and Ha is accepted, which means that "There is a significant relationship between Understanding of ISAK 35 (X1) and Management Desire in Preparing Financial Statements (Y)".

3.7. Discussion

This study uses Understanding of ISAK 35 (X1) as the independent variable and Management Desire in Preparing Financial Statements (Y) as the dependent variable. The sample research object consisted of mosque administrators in Kota Juang Bireuen District as measured in terms of Understanding of ISAK 35 (X1) and Desire of Management in Preparing Financial Statements (Y).

Based on the results of a simple linear regression test, it can be concluded that understanding of ISAK 35 (X1) has a significant effect on the Desire to Prepare Financial Statements, with a regression coefficient of 0.345. That is, if the Understanding of ISAK 35 (X1) increases by one unit/percent, then the Desire to Prepare Financial Statements will increase by 0.345 units/percent, assuming the other independent variables are constant.

The results of the calculation of the t test for the ISAK 35 Understanding variable (X1) show t_{count} of 2.370, $> t_{\text{table}}$ of 0.235, and a Sig value of 0.021 < 0.05 . This shows that there is a significant relationship between Understanding of ISAK 35 and Desire to Prepare Financial Statements.

Based on the results of the Coefficient of Determination test, an R Square value of 0.299 was obtained, which indicated that Understanding of ISAK 35 contributed 22.9% to the Desire to Prepare Financial Statements, while 77.1% was influenced by other variables not included in this study. The low R Square value can be explained by the fact that the majority of mosque administrators in Kota Juang Bireuen District are over 35 years of age and their last education is high school (Secondary School), so understanding of the ISAK 35 concept is still limited. Therefore, it is advisable to improve understanding of ISAK 35 by holding accounting training and guidance that is more intensive and in accordance with the needs of mosque administrators in the region. Therefore,

It should be noted that the results of this study can only be applied to a limited population, namely mosque administrators in Kota Juang Bireuen District. Therefore, further research is needed with a more representative sample and more independent variables are involved in order to obtain broader and more accurate conclusions.

4. CONCLUSIONS AND SUGGESTIONS

4.1. CONCLUSION

Based on the results of the research that has been done, the authors draw the following conclusions:

1. This study found that there was a significant influence between the understanding of ISAK 35 (X1) and the wishes of the management in preparing financial reports for mosques in Kota Juang Bireuen District.
2. However, the results of the test for the coefficient of determination show that the ISAK 35 understanding variable (X1) is only able to explain 22.9% of the variation in the wishes of the management in preparing financial statements (Y). This shows that there are other factors that influence the desire of management in preparing financial reports, besides understanding the concept of ISAK 35. Therefore, it is recommended that mosque administrators increase their understanding of ISAK 35 through training and adequate accounting guidance, in order to increase accountability and public trust in financial transactions conducted by mosques.



4.2. Suggestions

Based on the results of the research that has been done, there are several suggestions that can be given. First, efforts are needed to increase understanding of ISAK 35 for mosque administrators in Kota Juang Bireuen District. This can be done by organizing accounting training and guidance by an institution that is competent in its field. With this training, it is hoped that mosque administrators can better understand and apply the ISAK 35 standards properly.

Second, non-profit mosque financial management must still be carried out with full accountability and trust. In this case, mosque administrators need to pay attention to the application of good and correct accounting principles so that the level of public trust in the financial transactions that have been carried out increases.

Third, there is a need for further research involving other variables that also influence the wishes of mosque administrators in preparing financial reports. In future studies, variables such as education of mosque administrators and experience of mosque administrators in accounting can be included as control variables.

Fourth, further research can be conducted in other areas with different populations, so that the results of the research can be more generalizable and have a higher predictive value.

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