

REVEALING THE ACCOUNTABILITY AND TRANSPARENCY OF FINANCIAL MANAGEMENT PUBLIC SECTOR ORGANIZATIONS IN IMPLEMENTING ISAK 35

Rimi Gusliana Mais¹, Munir², Hanifah Ellia Guvra³, Ririn Widyastuti Wulaningsih⁴, Desy Amaliati Setiawan⁵

^{1,3,5}Sekolah Tinggi Ilmu Ekonomi Indonesia Jakarta, Indonesia;

²Sekolah Tinggi Ilmu Syari'ah Al-Manar Jakarta

⁴Universitas Bung Karno, Jakarta

Email korespondensi: rimi_gusliana@stei.ac.id

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ABSTRACT

This study aims to analyze the accountability and transparency of the financial management of the Istiqlal Mosque and the suitability of the financial report presentation format of the Istiqlal Mosque with the financial report presentation format in the Interpretation of Financial Accounting Standards (ISAK) 35. The research method used is qualitative with a descriptive research type. Data was collected through interviews with three informants responsible for the Istiqlal Mosque's financial management. The findings show that of the eight accountability indicators, only two have been successfully met: Evaluation & Learning and Accountability. In addition, only five of the nine indicators, Timely, Clear, Accurate, Comparable, and Organizational Structure, have been met. The Istiqlal Mosque has not presented the standard financial report format of ISAK 35 in implementing Accountability and Transparency. This study is expected to significantly impact and increase the awareness of the daily management of the Istiqlal Mosque in maintaining the mandate of stakeholders and the community.

ABSTRAK

Penelitian ini bertujuan untuk menganalisis akuntabilitas dan transparansi pengelolaan keuangan Masjid Istiqlal dan kesesuaian format penyajian laporan keuangan Masjid Istiqlal dengan format penyajian laporan keuangan dalam Interpretasi Standar Akuntansi Keuangan (ISAK) 35. Metode penelitian yang digunakan adalah kualitatif dengan jenis penelitian deskriptif. Pengumpulan data dilakukan melalui wawancara kepada tiga informan yang bertanggung jawab terhadap pengelolaan keuangan Masjid Istiqlal. Hasil temuan menunjukkan bahwa dari delapan indikator akuntabilitas, hanya dua yang berhasil dipenuhi, yaitu Evaluasi & Pembelajaran dan Akuntabilitas. Selain itu, hanya lima dari sembilan indikator yang terpenuhi, seperti Tepat Waktu, Jelas, Akurat, Dapat Dibandingkan dan Struktur Organisasi. Masjid Istiqlal belum menyajikan format laporan keuangan standar ISAK 35 dalam menerapkan Akuntabilitas dan Transparansi. Penelitian ini diharapkan memberikan dampak yang signifikan terhadap peningkatan kesadaran Pengurus Harian Masjid Istiqlal dalam menjaga amanah para pemangku kepentingan dan masyarakat.

INTRODUCTION

Based on Interpretation of Financial Accounting Standards (ISAK) 35 published by the Indonesian Institute of Accountants in 2018, non-profit organizations are entities that obtain resources from donors without having a personal motivation to obtain material benefits in proportion to the amount of donations received. (Institute of Indonesia Chartered Accountants, 2020). Mardiasmo (2018) An expert in public sector accounting explains that transparency in the public sector is about the level of openness and accessibility of information related to the activities and policies of public sector organizations. This involves providing complete, clear, and understandable information and making it easy for interested parties to access that information. Accountability is the obligation and responsibility to account for actions, decisions, and resource management to interested parties (stakeholders).

Transparency and accountability are very essential principles, considering that they are able to build trust between the public and agencies by providing complete information and facilitating access to accurate information, to avoid misunderstandings (Purba et al. 2021). However, implementing transparency and accountability in Indonesia has not reached the expected level. In Indonesia, corruption is the most common and detrimental form of fraud. The organizations most harmed by corruption are public sector organizations at the central and regional levels. State losses due to criminal acts of corruption in the five years from 2015 to 2020 continued to increase, while the number of corruption cases and the number of corruption suspects tried by law enforcers decreased (Alamsyah, 2020). This fact shows that supervision of government budget management is getting weaker every year.

ISAK 35, or Interpretation of Financial Accounting Standards 35, was introduced by Indonesia's Financial Accounting Standards Board (DSAK) on 11 April 2019. Effective 1 January 2020, this standard outlines accounting principles relevant in managing an organization's finances in the public sector. The ISAK 35 standard provides detailed guidance on preparing, classifying, measuring, and reporting financial transactions and events in public sector entities. The implementation of ISAK 35 aims to increase accountability and transparency in the financial management of public sector organizations. As the largest religious entity in Southeast Asia, the Istiqlal Mosque has an attraction for donors and the public to make contributions to support its operations. Therefore, the management of the Istiqlal Mosque has a moral and ethical responsibility to prepare and present financial reports that meet the standards of accountability and transparency as regulated in ISAK 35. Published financial reports must not be just a formality, but rather an urgent prerequisite, considering the potential negative impacts, such as a decrease in public trust, which could endanger the continuity of the Istiqlal Mosque (Ibrahim, 2018) Unfortunately, the Istiqlal Mosque has not published its financial reports via its official website. When a mini observation was carried out, it was discovered that the Istiqlal Mosque was unfamiliar with the applicable financial reporting standards, namely ISAK 35.

Mosques must prepare quality reporting and financial management to maintain the trust of stakeholders and the community. However, research by Widhawati et al. (2021) revealed that problems occurred at the Great Mosque of An-Nuur Pare, Kediri Regency. The research results highlight the lack of clear guidelines for compiling financial reports and managing organizational activities (SOP/Standard Operating Procedure) in the mosque. In addition, it was found that the mosque did not present information comprehensively, nor have an official website for publication. Although this research has similarities with studies conducted by researchers in terms of examining financial report formats, the difference lies in the focus and scope of the research. Research focuses more on aspects of accountability and implementation. In contrast, research conducted by researchers has special emphasis on implementing accountability and transparency in presenting financial reports in accordance with the provisions of ISAK 35.

Similar problems also emerged in research conducted by A'yun (2022) and Irawan (2020), although with a different research object, namely the Roudhotul Muchlisin Mosque. This research reveals that the

accountability level in managing the mosque's finances is quite good. However, it is unfortunate that this mosque has not implemented the preparation of financial reports in accordance with the provisions contained in ISAK 35. From the context above, it can be concluded that the main difference between the research conducted by researchers and A'yun's (2022) research lies in the focus and object of research. While previous research emphasized the analysis of ISAK 35 financial accounting standards and the implementation of accountability, the research conducted by researchers specifically focused on accountability and transparency in the presentation format of financial reports in accordance with ISAK 35 provisions. The researcher's objectives in this study are (1) to describe the accountability and transparency of the financial management of the Istiqlal Mosque in 2022, and (2) to determine the suitability of the format for presenting the financial reports of the Istiqlal Mosque in 2022 with the format for presenting financial reports in the Interpretation of Financial Accounting Standards (ISAK) 35.

LITERATURE REVIEW

Accountability Measuring Tool

According to Mardiasmo (2018) an expert in public sector accounting, accountability is the obligation and responsibility to account for actions, decisions, and management of resources to interested parties (stakeholders). In this context, accountability refers to public sector organizations such as governments and non-profit entities that receive public funds or funds mandated by stakeholders. In the context of public accountability, public sector organizations are responsible for providing information to fulfill public rights, including the right to know, the right to be informed, and the right to express aspirations. The concept of accountability comes from the idea that every activity must be accountable to the party or agency that gives authority to implement a program (Ismawati, 2019). Accountability in financial management involves the presentation of financial reports and the availability and accessibility of financial reports for the public. The public's easy access to financial reports increases their trust in the government regarding financial management. Another factor that increases financial management accountability is the competence of government officials (Wiguna, 2020).

Mardiasmo (2018), an expert in the field of public sector accounting has identified several key indicators relevant in the context of public sector accountability. Some accountability indicators, such as information transparency, ensure the availability of adequate information and its accessibility for various stakeholders—separation of functions and authorities to enforce separation between policy making, implementation, and oversight functions. A complaints mechanism allows stakeholders to submit complaints or grievances regarding organizational actions or policies. Evaluation and learning can evaluate organizational performance, learn from experience, and make continuous improvements. In line with Mardiasmo's views, several internationally recognized accountability indicators can be used as a basis for this research. Supervision and audit, implementing an effective monitoring and audit process to ensure funds and resources are used efficiently and in accordance with applicable regulations (The International Organisation of Supreme Audit Institutions, 2020). Report quality presenting accurate, relevant, and reliable information in financial reports or other performance reports (International Federation of Accountants, 2018). Accountability is the ability of an institution or individual to explain and account for the actions or decisions they make to stakeholders (World Bank Group, 2018). Society participation encourages community participation in decision-making and policy-making processes (United Nations Development Programme, 2019).

Transparency Measuring Tool

Mardiasmo (2018), an expert in public sector accounting, explains that transparency in the context of the public sector is about the level of openness and accessibility of information related to the activities and policies of public sector organizations. This involves providing complete, clear, and understandable

information, as well as providing easy access to that information to interested parties. In other words, transparency involves the practice of providing open access to information relating to the management of funds, policies and work results of public sector organizations, which in turn supports accountability and public trust.

Transparency is the main principle that requires managers to provide information openly to all interested parties. In this context, Mardiasmo (2018) identifies several dimensions of transparency. First is informativeness, which refers to providing information, news, explanations of mechanisms, procedures, data, and facts to stakeholders clearly and accurately. Informativeness has several indicators according to Mardiasmo (2018). These indicators are timely, adequate, clear, and accurate. Timely means financial reports must be presented on time to be used as a basis for economic, social, and political decision making, and to avoid delays in decision making. Adequate means the presentation of financial reports must be in accordance with generally accepted accounting principles in Indonesia, including adequate disclosure of material matters. Clear means information must be presented clearly so that it is easy to understand and does not cause misunderstandings. Accurate means information must be free from error and not misleading to users who receive it, and must reflect its intent. Comparability: Financial reports should be comparable between specific periods and with similar institutions. This allows for comparing the organization's performance with those of similar organizations. Easily accessible: information must be easily accessible to all parties who need it.

The second dimension of transparency is openness, which gives everyone the right to access information by accessing data held by public bodies. This principle emphasizes that all public information must be open and accessible to all information users. Financial Condition: This includes a complete view or picture of an organization's finances over a particular period or time. Management Composition: This includes the components or work units within the organization. Organizational structure describes how the division of labor is carried out and how different functions or activities are integrated and coordinated within the organization. Forms of Planning and Results of Activities: These involve a series of actions taken to achieve the desired results when implementing organizational activities.

Interpretation of Financial Accounting Standards (ISAK) 35

On April 11 2019, the Financial Accounting Standards Board of the Indonesian Accountants Association (DSAK IAI) issued Interpretation of Financial Accounting Standards (ISAK) 35 which regulates the presentation of financial statements of non-profit oriented entities. ISAK 35 became effective for the financial year period starting on January 1 2020, replacing the 2017 revised Statement of Financial Accounting Standards (PSAK) 45 which previously regulated non-profit organizations. The basic difference between PSAK 45 and ISAK 35 lies in the net asset classification. The integration of net assets with restrictions in ISAK 35 is expected to reduce complexity, where unrestricted net assets are transformed into net assets without restrictions. This is expected to provide better understanding and greater benefits for users of financial reports of non-profit oriented entities. ISAK 35, which is an interpretation of PSAK 1 regarding the presentation of financial statements, provides guidance and concrete examples for companies or non-profit entities in making adjustments to the description of certain items in their financial statements (Institute of Indonesia Chartered Accountants, 2023).

Previous Research

In a study conducted by Widhawati et al. (2021), this research aims to evaluate the level of accountability and transparency as a manifestation of the implementation of the Financial Accounting Standards for Non-Profit Oriented Entities (ISAK 35) in the financial reports of the Great Mosque of An-Nuur Pare, Kediri Regency. The research results concluded that the mosque did not have formal guidelines for preparing financial reports and Standard Operating Procedures (SOPs) in implementing organizational activities. This

result is in line with the study of Andriyani (2021) in Al-Mukhlisin Mosque in Labuhanbatu. Apart from that, the information presented in the financial reports is still incomplete, and the mosque does not yet have an official website as a means of publication. Regarding financial reports, mosque administrators still do not understand ISAK 35 as a guideline for reporting non-profit entities, so the financial reports produced are still simple. Research conducted by Mais & Palindri (2020) show that the Government of Suka Damai Village has implementation principles of accountability and transparency by involving villagers in deliberations to plan and discuss issues regarding village finance, implementation of village development, making and publishing financial reports, and overseeing the process of village financial management.

The study conducted by Safitri & Dewi (2021) aims to evaluate the process of preparing financial reports at TPQ Al-Barokah Pekalongan in accordance with the provisions contained in the Financial Accounting Standards for Non-Profit Oriented Entities (ISAK 35). This research uses a qualitative method with a descriptive approach, with data collection techniques involving observation, interviews and documentation at TPQ Al-Barokah. The research results show that TPQ Al-Barokah applies an accrual basis in recording financial transactions, where transactions or financial events are recognized when they occur or at the time of acquisition. However, the accounting cycle is not complete and does not follow the sequence in accordance with applicable accounting standards. In addition, financial reports that should be prepared in accordance with ISAK 35 include financial position reports, comprehensive reports, reports of changes in net assets, cash flow reports, and notes to financial reports. This is the same as the research results from Octisari et al. (2021) in Kabupaten Banyumas, Dwikasmanto (2020), Diviana et al. (2020), dan Setiadi (2021).

RESEARCH METHOD

This research activity is research with a descriptive approach. The descriptive approach in this research is used to provide a systematic description of scientific information obtained from the subject or object of research. This descriptive research aims to systematically explain the facts collected during the research. The choice of a descriptive research approach in the context of this research is based on its ability to describe the accountability, transparency and financial management of the Istiqlal Mosque in 2022. In this research activity, the research method that will be used is a qualitative method. This research was conducted at the Istiqlal Mosque which is located at Jl. Taman Wijaya Kusuma, Ps. Baru, Sawah Besar District, Central Jakarta City, Special Capital Region of Jakarta 10710. The time used by researchers was 4 months. 1 month is used in data collection, the next 2 months are data processing, and 1 month is preparing the research report.

There are three phase for this research. The first is preparation phase that includes a series of steps that include preliminary studies, preparing a research proposal, and submitting a proposal to the supervisor. During this stage, the researcher designs guidelines that will be used as a guide in the research. The second is implementation stage that is a process required by researchers to obtain information relevant to the research questions that have been formulated in previously prepared interview guidelines, in accordance with the research objectives that have been determined. The third is final stage that is the process of processing the data into a narrative that is able to detail the information taken from the data that has been collected during the implementation stage.

The data collection are from library research and filed research. This research was carried out through examination and analysis of literature, which includes books and statutory regulations relevant to the research subject. Field research was carried out directly by researchers at the Istiqlal Mosque, where the mosque administrators were the research subjects. The method for carrying out field research are interview, observation, and field note. In the interview process with the management of the Istiqlal Mosque Daily Agency, the researcher used various tools such as a notebook to record data from the

interview results, a voice recorder to record all conversations, a camera to validate research data, and several other devices that made the interview process easier. The data below are the main informants who understand the finances of the Istiqlal Mosque. The questions asked are open-ended questions to provide space for broad and in-depth answers and to be able to provide subjective answers based on their own experiences or opinions. The respondent are Head of Legal, Cooperation, Public Relations, and Protocol Sub-Division of the Management Agency Masjid Istiqlal (Mr. SN), Head of General Affairs and Human Resources (Mr MB), Head of Planning and Finance Sub-Section (Mr BF), Treasurer Staff (Mr KA), and Treasurer Coordinator (Mr ES).

From Mr SN, the information that will be needed is about the history & background of the establishment; meaning of the name & selection of location; role & contribution; important moments & maintenance; future plans. Further information obtained from respondent Mr MB is related information organizational structure, finance and accountability, external relations, and programs and development. For information related to financial management, information was obtained from three respondents who were officials related to finance and treasurer, Mr BF, Mr KA, Mr ES. The information from the three respondent is about organizational structure & human resources, funding sources & collection, budget management & allocation, financial reporting & audit, transparency & accountability.

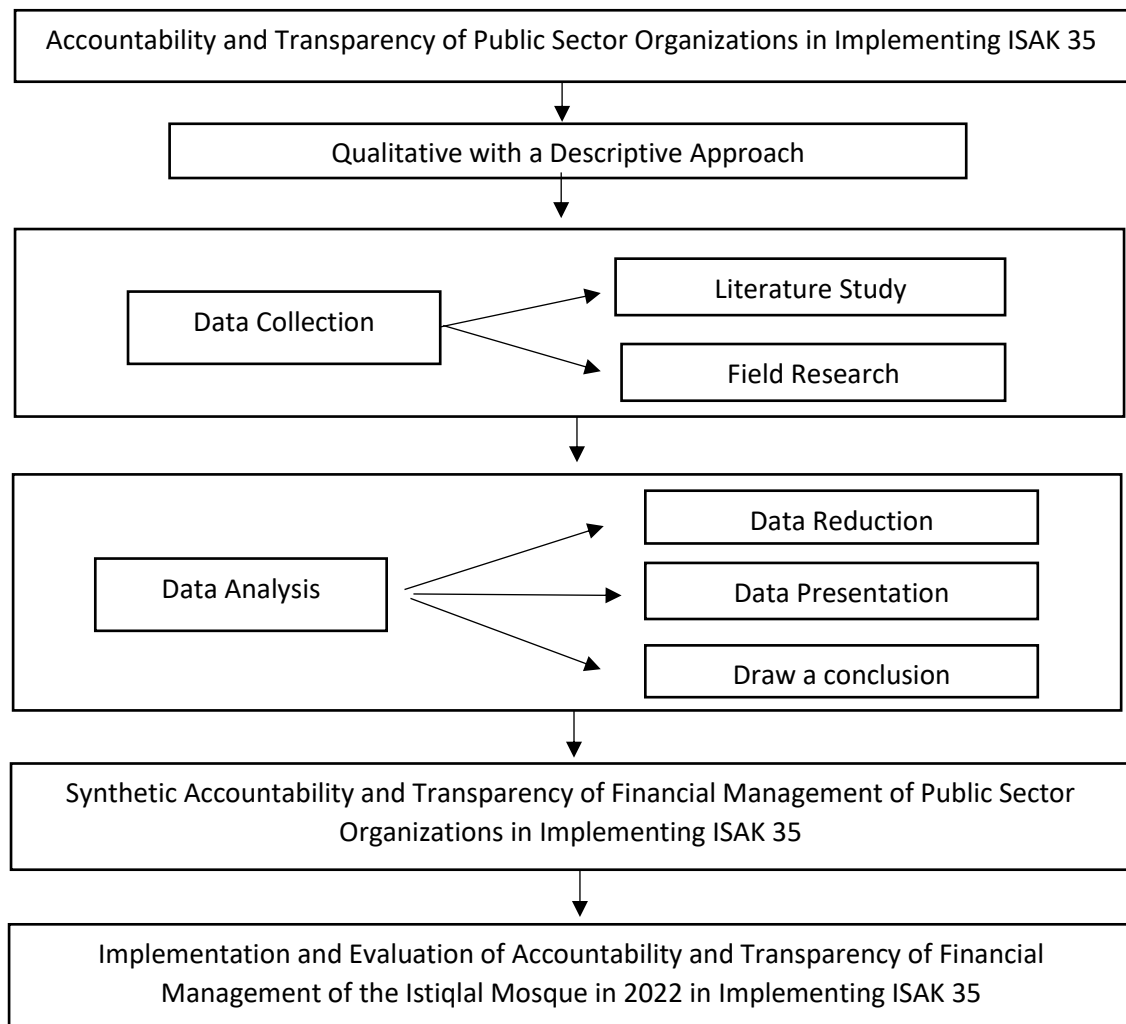


Figure 1. Research Framework

Data analysis through data reduction, data display, and then drawing conclusion or verification. At the data reduction stage, the researcher summarizes the information, selects the main points, and focuses on aspects that are relevant to the research topic (Sugiyono, 2018). This process aims to identify emerging themes and patterns, provide a clearer picture, and facilitate subsequent data collection. Data reduction is not just about summarizing, but also involves critical thinking that requires intelligence and deep insight. After reducing the data, the next step is to present the data. In qualitative research, data can be presented in various formats, such as tables, graphs, flowcharts, pictograms, or short descriptions (Sugiyono, 2018). Through these various ways of presenting, data can be organized, form relationship patterns, and become easier to understand. In analyzing qualitative research, the final step is drawing conclusions. Conclusions in qualitative research can provide answers to the initial problem formulation, but often not, because problem formulation in qualitative research is dynamic and can develop during the research process. Conclusions in qualitative research often produce new findings that did not previously exist. These findings can be in the form of descriptions or images that were previously ambiguous, but become clearer after in-depth analysis.

RESULTS AND DISCUSSION

Profile of the Istiqlal Mosque

The Istiqlal Mosque, strategically located in the center of the capital Jakarta, stands out as the largest mosque in Southeast Asia. This impressive development project was initiated by several Islamic figures and received official approval from President Ir. Sukarno By planting the first piles on Friday, August 24 1961, President Soekarno symbolically began the construction phase of the Istiqlal Mosque. The discourse on building the Istiqlal Mosque emerged in the period 1950-1953, initiated by a number of Islamic scholars and figures, including K.H. Wahid Hasyim, H. Agus Salim, K.H. Anwar Tjokroaminoto, Ir. Sofwan, and K.H. Taufiqurrahman. Their collective vision is to build a magnificent mosque, a source of pride for Muslims in Indonesia. This idea then developed into a plan to form a foundation that would be responsible for carrying out the construction of the mosque.

The name Istiqlal comes from Arabic which means "independence," reflecting the Indonesian people's expression of gratitude for the gift of independence from Allah SWT. The first President of the Republic of Indonesia, Ir. Soekarno, actively supported this idea and gave approval for the establishment of the Istiqlal Mosque Foundation. He also took on a dual role as Head of Engineering and Chair of the Jury in the Istiqlal Mosque Design Competition which was announced in the newspaper. Through this announcement, architects, both individuals and institutions, were invited to participate in the competition.

After going through deliberations and receiving various input, it was finally decided that Wilhelmina Park would be the official location for the construction of the Istiqlal Mosque. This step also requires the demolition of Citadel Prins Frederik, a former Dutch fort built in 1837, to make way for the magnificent Istiqlal Mosque. The construction of the Istiqlal Mosque was successfully completed in 1978 and was inaugurated on February 22, 1978, to coincide with Friday 17 Rajab 1398 H. This mosque has a large capacity, able to accommodate up to 200.000 worshipers at any given time. The architecture of the Istiqlal Mosque combines elements of traditional and modern styles, with striking domes and minarets, as well as ornaments that reflect the richness of Indonesian art and culture.

Organizational Structure of Istiqlal Mosque

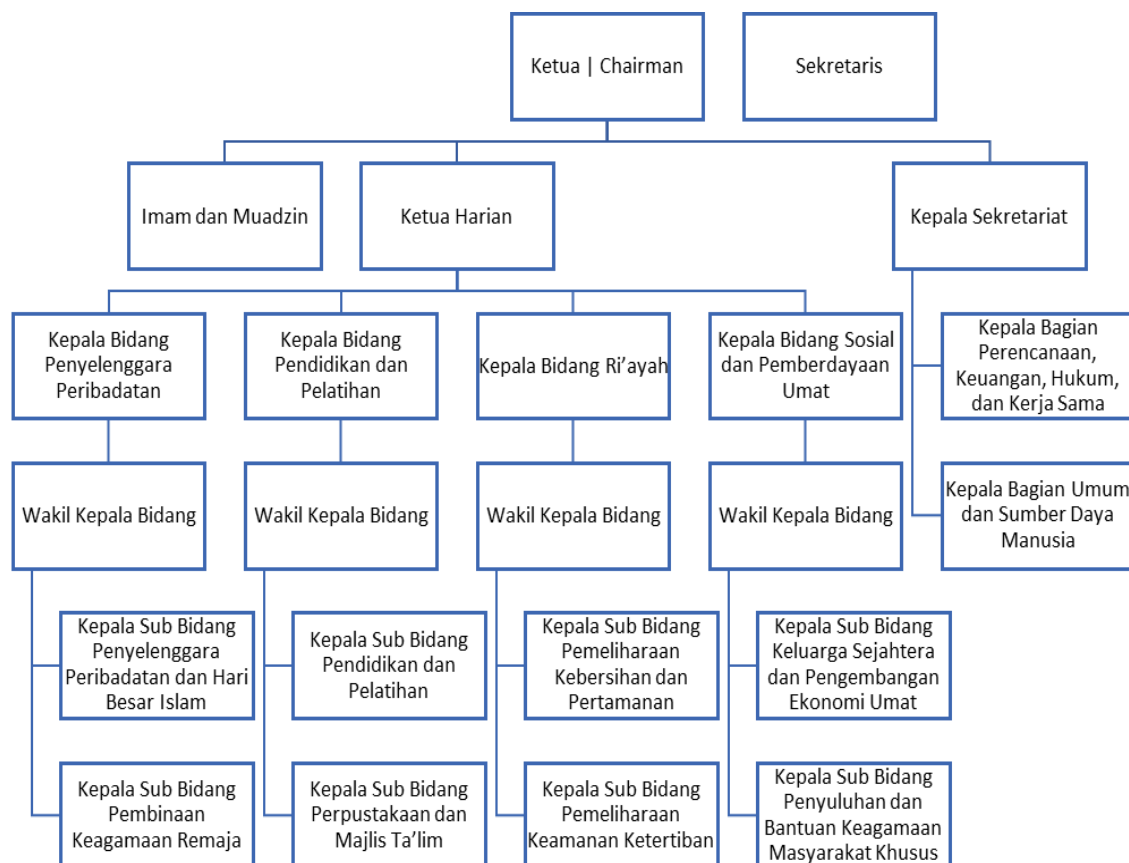
Istiqlal Mosque, as one of the spiritual landmarks in Indonesia, has a solid organizational structure to support all religious and cultural activities carried out in it. Since its inauguration, the Istiqlal Mosque has become the center of activities involving religious, social and cultural aspects in Indonesia. Its function is not limited to being a place of worship for Muslims, but also as a symbol of Indonesia's diversity that

promotes tolerance and unity among various religious and ethnic groups. With its rich historical heritage, the Istiqlal Mosque continues to play a role as one of Indonesia's important icons, witnessing the development of this nation throughout its journey.

Accountability in The Financial Management of Istiqlal Mosque

In the financial management of Istiqlal Mosque, firmness regarding the potential for abuse of power indicates an understanding of the importance of organizational integrity. However, criticism arises when there are no concrete mitigation steps to prevent potential abuse of power and ensure compliance with laws and regulations governing resource usage. The financial system implemented is still rudimentary, focused on recording income and expenditure transactions. Although there are efforts to record cash inflows and outflows, and to adjust financial report formats according to the Ministry of Finance guidelines, financial management in this organization relies more on internally prepared guidelines independently by Istiqlal Mosque. This is the result of consultations with financial consultant, Mr. Drs. Mhd. Syahman Sitompul, SE, M.Si, Ak, CA, during the period from 2016 to 2020.

Analysis of Istiqlal Mosque management indicates that the organization has successfully achieved its goals by complying with instructed procedures and following internal guidelines. However, cost efficiency efforts are realized through the organization's tendency to contract labor or consult with professionals in budget management. Nevertheless, there are shortcomings in designing alternative programs, as budgets are proposed based on Istiqlal's needs and fund availability.



Source: Decree of the Chairman of the Istiqlal Mosque Management Board Number 3 of 2020

Figure 2. Organizational Structure of Istiqlal Mosque

Analysis of the policies implemented by Istiqlal Mosque shows a high level of independence, with minimal intervention from the government, especially the Ministry of Religious Affairs. Although affiliated with the Ministry of Religious Affairs, Istiqlal Mosque is recognized for its ability to make decisions independently, distancing itself from external influences. The financial supervision and control system regulated through Leadership Decree reflects firm steps to prevent potential abuse of power and maintain fund management integrity. Referring to the information disclosed by Mr. BF, who serves as the Head of the Planning and Finance Sub-Division, he explained:

"Mengenai hal tersebut, mengingat sumbangan terbesar Istiqlal berasal dari Kementerian Agama yang dimana kami sangat menghindari pemborosan, dan apabila ada penyalahgunaan kekuasaan, sudah diatur dalam SK Pimpinan dan pasti akan diberi sikap tegas oleh pimpinan, dan mengenai anggaran kami melakukan anggaran dengan angka yang pasti, jadi tidak ada surplus nya mbak dan akan selalu habis"

(Regarding this, considering that Istiqlal's largest contribution comes from the Ministry of Religion, where we really avoid waste, and if there is abuse of power, it has been regulated in the Leadership Decree and will definitely be given a firm stance by the leadership, and regarding the budget, we budget with a definite figure, so there is no surplus, ma'am and it will always run out)

In addition, Mr. ES, who holds the position of Treasurer Coordinator, said the following:

"Pastinya kami memiliki komitmen yang kuat untuk menghindari pemborosan, karena juga dana yang kami dapat sebenarnya dalam bentuk infaq, dan untuk jumlah yang pasti hanya didapatkan dari APBN pemerintah yang dimana mendorong kami untuk melakukan budgeting dengan baik. Pengalokasian dana disini sendiri, ya bidang-bidang mengajukan anggaran, mereka menjelaskan apa saja yang dikerjakan dan dana yang dibutuhkan, namun semua anggaran yang dibuat, untuk pencairannya tidak akan sesuai, karena dari anggaran bidang-bidang akan direview kembali oleh pimpinan, pimpinan akan cek mana yang urgent, dan mana yang tidak perlu dilakukan"

(Of course we have a strong commitment to avoid waste, because the funds we get are actually in the form of infaq, and for the definite amount it is only obtained from the government's APBN which encourages us to budget properly. The allocation of funds here itself, yes, the fields submit a budget, they explain what is being done and the funds needed, but all budgets that are made, for disbursement will not be appropriate, because from the budgets of the fields will be reviewed again by the leadership, the leadership will check which ones are urgent, and which ones are not necessary done)

A similar statement was expressed by another informant, namely Mr. KA, who serves as the Treasurer Staff; he explained:

"Kalau dari penglihatan saya, pastinya bagian keuangan dan bendahara tidak main-main mbak dalam hal mengatur uang, karena kalau sampai ada pemborosan terlebih lagi ada yang korupsi gitu, pastinya akan sangat diberikan sikap tegas oleh pimpinan"

(From my perspective, the finance department and treasurer are definitely not playing around, miss, in terms of managing money, because if there is waste, especially if there is corruption, the leadership will definitely take a very firm stance)

Strong commitment to ensuring good fund management is evident from donations and the government's state budget (APBN) as the main sources of Istiqlal Mosque funds. In the last five years, direct announcements to the public only occurred in the context of large-scale fundraising events, such as the current one being held for Palestine. This can be interpreted as a strategy to prioritize communication at events deemed to have particular urgency.

However, the finding that transparency previously manifested through the announcement of the amount of donations every Friday is no longer publicly disclosed indicates a decline in previously maintained information transparency. Istiqlal Mosque's approach to separating functions and authorities in formulating financial policies, directed by the Daily Chairman with the implementation of responsibilities undertaken by the Treasurer, creates dynamics that require further evaluation.

Handling complaints is generally carried out by the Public Relations department, which plays a central role in responding to and addressing complaints from the public. However, it was found that formal aspects, such as those found on the website or other media, have not been fully socialized to the public. Although complaints from the public are guaranteed to be forwarded to the Public Relations department, the lack of defined formal mechanisms can create ambiguity for the public on how to formally submit complaints.

Istiqlal Mosque demonstrates a commitment to evaluation by holding annual work meetings, discussing performance aspects and progress achieved. Additionally, weekly meetings with leadership serve as a platform to discuss various matters related to Istiqlal Mosque. However, data shows that attendance at year-end meetings has not always been fulfilled, indicating potential improvements in ensuring full participation in these evaluations.

Regarding supervision and auditing, it was found that Istiqlal Mosque's internal policies have not fully regulated this aspect. Nevertheless, there is potential for external regulation at the ministry level, although it cannot be specifically determined from the Ministry of Finance or the Ministry of Religious Affairs. This reflects challenges related to formality and uncertainty regarding external regulations.

In the context of information conveyed by Mr. MB, he explained:

"Pimpinan mengarahkan tidak publikasi, banyak faktor mbak yang melatarbelakanginya, seperti waktunya tidak terburu dan sebagainya dan selama 5 tahun kesini tidak ada pengumuman langsung secara rutin ke masyarakat, namun apabila nominalnya besar seperti yang kita selenggarakan sekarang yaitu penggalangan dana palestina, pasti kita umumkan mbak"

(The leadership directed not to publish, there are many factors behind it, such as the time is not rushed and so on and for the past 5 years there have been no direct announcements routinely to the public, but if the nominal is large like what we are holding now, namely the Palestinian fundraising, we will definitely announce it)

In addition, Mr. ES, who serves as the Treasurer Coordinator, said the following:

"Transparansi sendiri, dulu ya mbak setiap jumat diumumkan berapa infaq dan sebagainya namun untuk sekarang publikasi belum, hanya internal yang mengetahuinya dan untuk pengawasan ya dari eksternal si mbak, dari kementerian, kalau internal lebih ke keluarga aja"

(Transparency itself, in the past, every Friday it was announced how much infaq and so on, but for now there is no publication, only internal people know about it and for supervision, it is from external sources, ma'am, from the ministry, if internal it is more like a family)

A similar statement was also expressed by another informant, Mr. KA, who serves as the Treasurer Staff; he explained:

"Dulu pernah ada mbak, setiap jumat dilaporkan namun untuk saat ini belum ada"

(In the past, it was reported every Friday but for now there is none)

Istiqlal Mosque, in terms of developing accounting processes and completeness of financial reports, has not directly published financial information to the public. This situation, although indicating a certain level of information confidentiality, can be interpreted as a proactive step to avoid publishing

information that may not be fully accurate or representative. Istiqlal Mosque demonstrates good ability to explain and justify every step or decision taken in its operations.

This success is achieved through the absence of external interventions, especially from the Ministry of Religious Affairs. However, the position of the Istiqlal Mosque Chairman also holds the position of Minister of Religious Affairs. Although the public only plays a role in considering and attending events or programs, significant involvement in the decision-making process is not yet apparent. However, it is important to note that the Istiqlal Mosque shows an open attitude towards community contributions by providing space to receive suggestions and criticisms.

Based on the above presentation, it can be concluded that the Istiqlal Mosque's accountability level is still far from the expected level. Only two of the eight indicators advocated by Mardiasmo have been met, namely, Evaluation and learning, and Accountability. Although Evaluation and learning have been implemented, other indicators such as Information Transparency, Separation of Functions and Authorities, Complaint Mechanisms, Supervision and audit, Quality of Reports, and Community Participation are still far from the optimal level.

Transparency in the Financial Management of the Istiqlal Mosque

Evaluation of Istiqlal Mosque indicates that the financial report preparation process is conducted quarterly, starting in the first month, and involves verification by Ms. Neng as the Head of Planning and Finance Division, as told before the 10th of the month. These steps reflect efforts to maintain timeliness in collecting and presenting financial information. Although there is flexibility in the deadline for collecting data from the treasurer, the note that data should ideally be collected no later than 10 days after the set deadline provides clear guidance on the limitations of this flexibility. The responsibilities of the treasurer and the Head of Subdivision in the financial report preparation process are also well-defined, with a clear division of work in preparing cash and bank reports and financial data.

Referring to the clarification given by Mr. BF, who serves as the Head of the Planning and Finance Sub-Division, he explained in detail:

"Tentu tepat waktu, laporannya bersifat triwulan mbak. Dan untuk membuktikan tepat waktu atau tidak gitu ya mbak, mungkin Saya sedikit menjelaskan mengenai waktu-waktunya. Jadi diawali bulan 1 menyusun laporan keuangan dan dicek Kembali oleh Bu Neng sebelum di tanggal 10, nah kalau bu neng tidak bisa cek, biasanya akan dikaji oleh Kepala Sekretariat, setelah itu untuk publikasi ke manajemen atau ke Kementerian di setiap bulan ke-3. Namun ada catatan sebenarnya deadline pengumpulan data dari bendahara sifatnya fleksibel tapi ada catatan juga kalau setidaknya H+10 harus dikumpulkan dari dedline yang ditentukan"

(Of course it is on time, the report is quarterly, ma'am. And to prove whether it is on time or not, ma'am, maybe I can explain a little about the times. So it starts in month 1, preparing the financial report and it is checked again by Mrs. Neng before the 10th, well if Mrs. Neng can't check, usually it will be reviewed by the Head of the Secretariat, after that for publication to management or to the Ministry every 3rd month. However, there is a note that the deadline for collecting data from the treasurer is actually flexible, but there is also a note that at least H+10 must be collected from the specified deadline)

In addition, Mr. ES, who holds the position of Treasurer Coordinator, said the following:

"Tentu tepat waktu, namun disini sebenarnya sifatnya fleksibel, setidaknya maksimal 10 hari dari deadline yang ditentukan itu untuk laporan kas & bank, karena untuk bendahara sendiri hanya sebatas menyiapkan laporan kas & bank, namun untuk data-data keuangan di laporan yang dibuat oleh Pak Budi selaku kasubag, itu kami yang menyiapkan, namun untuk hingga finalisasi suatu laporan, kami hanya membuat laporan kas & bank"

(Of course it is on time, but here it is actually flexible, at least a maximum of 10 days from the specified deadline for cash & bank reports, because for the treasurer himself, he only prepares cash & bank reports, but for financial data in the report made by Mr. Budi as the sub-section head, we are the ones who prepare it, but for the finalization of a report, we only make cash & bank reports)

A similar statement was conveyed by another informant, Mr. KA, who serves as Treasurer Staff; he explained:

"Mengenai waktu, Saya tau nya sifat nya relatif mbak, kalau Saya sendiri tugasnya merekap penghitungan kotak amal setiap minggu. Dan untuk laporan ke pihak eksternal yaitu Laporan Triwulan dan Tahunan, data nya dari kami namun waktu pengumpulan terakhirnya juga tidak menentu"

(Regarding time, I know it is relative, ma'am, my own job is to summarize the calculation of the charity box every week. And for reports to external parties, namely Quarterly and Annual Reports, the data is from us but the final collection time is also uncertain)

From the perspective of transparency indicators, particularly the level of adequacy in financial report preparation, Istiqlal Mosque faces challenges in the completeness and referencing of its financial reports. The financial report preparation process is based on simple guideline books, and the types of financial reports presented have not yet reached the desired level of completeness, in accordance with ISAK 35 standards. The unavailability of financial report references from other mosques as guidelines is also important.

In relation to the explanation given by Mr. SN he explained:

"Tidak sesuai mbak, kami hanya mengikuti prosedural yang terdapat di buku ini, yang dimana prosedural yang kami ikuti sifatnya sangat sederhana mbak dan untuk jenis-jenis laporan keuangan organisasi non profit yang ada di ISAK 35 yang sempat mbak sebutkan tadi kan ada laporan posisi keuangan, laporan penghasilan komprehensif, laporan perubahan aset neto, laporan arus kas, catatan atas laporan keuangan.. Dan untuk saat ini jenis laporan keuangan Masjid Istiqlal belum selengkap yang Saya sebutkan tadi mbak lalu belum ada referensi laporan keuangan masjid lain yang dijadikan referensi laporan keuangan Masjid Istiqlal"

(Not according to the rules, we only follow the procedures in this book, where the procedures we follow are very simple, and for the types of financial reports of non-profit organizations in ISAK 35 that you mentioned earlier, there are financial position reports, comprehensive income reports, net asset change reports, cash flow reports, notes to the financial statements. And for now, the types of financial reports of the Istiqlal Mosque are not as complete as the ones I mentioned earlier, and there are no references to other mosque financial reports that are used as references for the Istiqlal Mosque financial report)

In addition, Mr. ES, who holds the position of Treasurer Coordinator, said the following:

"Belum karena sebenarnya saat ini kami lagi membuat mekanisme akuntansi yang baik mbak, jadi sudah dipastikan apakah laporan keuangan kita sesuai apa tidak? Pastinya belum"

(Not yet because actually we are currently creating a good accounting mechanism, so have we made sure whether our financial reports are appropriate or not? Definitely not yet)

Restrictions on access rights to financial reports only for Istiqlal Mosque management, with approval required from superiors, indicate efforts to maintain information security. The validation process involving verification by Ms. Neng Fatimah as the Head of Department, as well as review by the

secretariat department, provides an additional layer to ensure the accuracy and quality of financial reports before they are presented to the leadership.

The accuracy check implementation entrusted to Ms. Neng as the Head of Planning and Finance Division, with responsibility transferred to her superior, Mr. Mubarak as the Head of Secretariat, demonstrates commitment to the validity of financial reports. The cross-check stage by the Finance Team and the Treasurer provides an additional layer to ensure consistency and accuracy of financial information.

Referring to the explanation given by Mr. BF, who currently serves as the Head of the Planning and Finance Sub-Division, he explained in detail:

"Tentu disajikan secara jelas karena laporan keuangan harus kami informasikan kepada Ketua Harian. Dan yang bisa mengakses laporan keuangan Masjid Istiqlal hanya manajemen dari Istiqlal Mbak, Dan segala persetujuan mengenai laporan keuangan, harus meminta persetujuan dari atasan kami, yaitu Kepala Sekretariat"

(Of course it is presented clearly because the financial report must be informed to the Daily Chair. And only the management of Istiqlal Mosque can access the financial report of the Istiqlal Mosque, Mbak, and all approvals regarding the financial report must request approval from our superior, namely the Head of the Secretariat)

In addition, Mr. ES, who serves as the Treasurer Coordinator, said the following:

"Tentu jelas, hal ini dibuktikan dari laporan keuangan yang dibuat akan dicek kembali oleh Bu Neng Fatimah selaku Kabag dan dari Kabag akan diteruskan ke bagian sekretariat untuk dikaji kembali, setelah itu akan diteruskan kembali ke pimpinan. Menurut Saya laporan keuangan yang disajikan pastinya jelas dan tidak menimbulkan kesalahan, karena laporan yang kami sajikan ditujukan untuk pimpinan, pastinya kami tidak sembarangan dalam melakukan pembukuan tersebut"

(Of course it is clear, this is proven by the financial report that is made will be checked again by Mrs. Neng Fatimah as the Head of Section and from the Head of Section it will be forwarded to the secretariat section to be reviewed again, after that it will be forwarded back to the leadership. In my opinion, the financial report presented is certainly clear and does not cause errors, because the report we present is intended for the leadership, of course we are not careless in doing the bookkeeping)

A similar statement was also made by another Informant, namely Mr. KA, who serves as the Treasurer Staff; He explained:

"Tentu jelas, karena akan direview oleh pimpinan, dan pastinya dicrosscheck kembali oleh internal bendahara dan kabag keuangan yaitu Bu Neng"

(Of course it's clear, because it will be reviewed by the leadership, and of course cross-checked again by the internal treasurer and the head of finance, namely Mrs. Neng)

To date, there is a note that there are no financial report references from other mosques used as a basis for the preparation of Istiqlal Mosque's financial reports. The assertion that Istiqlal Mosque does not publicly announce its financial reports, either directly or through the website, raises considerations in the context of transparency indicators, especially in terms of ease of information access. This policy is in line with the Decree (SK) which regulates that financial reports are only submitted to internal structural parties of Istiqlal Mosque.

The process of preparing financial information by Istiqlal Mosque in various periods, such as weekly summaries, monthly reports, quarterly reports, and annual reports, reflects the organization's

efforts to maintain transparency in financial management. However, it is known that the financial information prepared by Istiqlal Mosque is simple and summary in nature, with limited access only for internal management. It is important to note that Istiqlal Mosque has shown commitment to transparency by providing information regarding organizational structure and board composition. Providing information through the website and through direct contact with the public relations department reflects positive steps in meeting transparency indicators, especially board composition, as emphasized by Mardiasmo.

In the context of planning and activity results, Istiqlal Mosque shows limitations in publishing information regarding planned objectives and implemented activity results. Based on the above presentation, it can be concluded that the level of transparency of Istiqlal Mosque is still far from the expected level, with only five out of nine indicators met, such as Timeliness, Clarity, Accuracy, Comparability, and Organizational Structure. Other indicators, such as Adequacy, Accessibility, Financial Condition, and Planning & Activity Results, do not yet meet the indicators initiated by Mardiasmo.

Financial Management of the Istiqlal Mosque

Financial planning also becomes a crucial step for mosques, where the allocation of funds between personal finances and mosque finances can be optimized. Although Masjid Istiqlal has integrated financial planning as an integral component in its financial management, it is regrettable that currently this planning framework cannot be accessed by stakeholders. Figure 3 show the financial planning of Istiqlal Mosque. The budget submission and disbursement process begins when various sectors submit budget proposals based on their respective needs. These proposals are collected and administered by the Secretariat for further processing. The proposals are then thoroughly reviewed by the Daily Chairperson to ensure their feasibility and suitability to the organization's priorities.

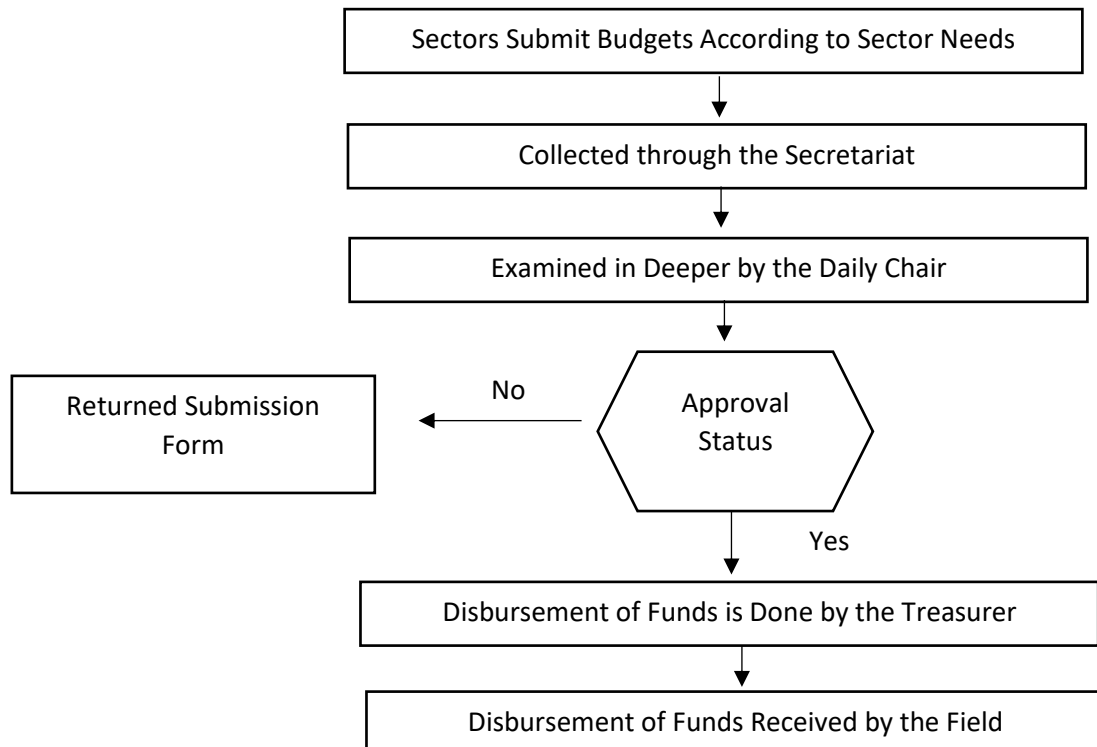


Figure 3. Istiqlal Mosque Financial Planning Flowchart

If the proposal is not approved, the submission form is returned to the relevant sector for revision or adjustment. However, if the proposal is approved, the approval status is given and the process continues to the fund disbursement stage. The fund disbursement stage is carried out by the Treasurer, who is responsible for allocating funds according to the approved budget. Once the funds are disbursed, the funds are received by the Field to be used according to the objectives that have been set. Thus, this process ensures that budget submissions are carried out in a structured, transparent, and accountable manner, from submission to fund disbursement.

Conformity of the Istiqlal Mosque's Financial Report with ISAK 35

Comparison of the ISAK 35 Cash Flow Report Presentation Format with the Istiqlal Mosque Cash Report Presentation Format. Table 1 Presents a comparative analysis between the standardized cash flow reporting under ISAK 35 and the actual cash reporting practice at Istiqlal Mosque. The key differences lie in objectives, reporting structure, detail, and comprehensiveness. ISAK 35, aligned with public sector accounting standards, emphasizes transparency by classifying cash flows into operating, investing, and financing activities, typically reported annually. It provides structured categorization and detailed transactions, reducing the likelihood of errors. In contrast, Istiqlal Mosque's cash report serves internal administrative purposes, is often reported monthly or quarterly, and focuses only on cash receipts and disbursements without detailed classification or standardized components. Implications for transparency and accountability are as follow.

Table 1. Comparison Table of ISAK 35 Cash Flow Report with Istiqlal Mosque Cash Report		
Aspect	ISAK 35 (Cash Flow Statement)	Istiqlal Mosque (Cash Report)
Objective	Presents Information Regarding Cash Flow	Presents Information Regarding Cash Receipts and Disbursements
Reporting Period	Annually or one accounting period	In accordance with the internal needs of the mosque but usually presented monthly and quarterly
Main Component	Cash Flow from Operational, Investment and Financing Activities	Cash Receipts and Disbursements
Income and Expenditure Categories	Separately according to Government Accounting Classification	Not specifically defined, lacking category details
Transaction Details	Details for each Cash Flow Category	Don't have transaction details, focus on receipt/expense balance
Coverage of Cash Flow Components	Includes Operations, Investment and Funding	Focus on cash receipts and disbursements without other components
Potential Recording Errors	Low because the format is in accordance with standards	High due to lack of categories and transaction details Low because the format is in accordance with standards
Recommendation	There is none because it is in accordance with applicable standards	It is recommended to develop a format that includes Operational, Investment and Funding components according to ISAK 35

First is limited transparency, that is the mosque's current reporting lacks standardized categorization and detailed disclosures, which restricts stakeholders from assessing fund allocation and financial performance. Second is weakened accountability. Absence of structured components and transaction-level data undermines the ability to ensure responsible stewardship of public or donated funds. Third, recommendation. To enhance financial governance, it is recommended that the mosque adopts a reporting format aligned with ISAK 35. This would allow for improved clarity, auditability, and stakeholder trust through inclusion of operational, investment, and financing activities.

Comparison of the ISAK 35 Cash Flow Report Presentation Format with the Istiqlal Mosque Bank Report Presentation Format

Table 2 compares the ISAK 35 cash flow statement with the bank report format used by Istiqlal Mosque. While ISAK 35 provides a standardized and comprehensive structure for reporting cash flows from operating, investing, and financing activities, the mosque's bank report is limited to recording bank-related cash receipts and disbursements, typically without detailed categorization. ISAK 35 ensures clarity and completeness by presenting cash flow components in accordance with public sector accounting standards, reducing the potential for recording errors. The bank report serves internal administrative needs, is less detailed, and only reflects aggregated banking transactions, making financial reconciliation and analysis more challenging. It has narrow scope that means the mosque's bank report only covers bank transactions, excluding non-bank cash flows and other financial activities. The report reduced analytical value. Its lack of detailed classification hinders comprehensive financial monitoring and decision-making. Therefore, adoption of ISAK 35-based cash flow reporting is recommended to improve financial management efficiency, transparency, and accountability.

Table 2. Comparison Table of ISAK 35 Cash Flow Report with Istiqlal Mosque Bank Report

Aspect	ISAK 35 (Cash Flow Statement)	Istiqlal Mosque (Bank Report)
Objective	Presents Information Regarding Cash Flow	Presents bank financial transactions
Reporting Period	Annually or one accounting period	In accordance with the internal needs of the mosque but usually presented monthly and quarterly
Main Component	Cash Flow from Operational, Investment and Financing Activities	Cash Receipts and Disbursements
Income and Expenditure Categories	Separately according to Government Accounting Classification	Limited to receiving and disbursing bank transactions
Transaction Details	Details for each Cash Flow Category	Tends to be less detailed, generally consisting of the total amount of income and expenditure on bank transactions
Coverage of Cash Flow Components	Includes Operations, Investment and Funding	Limited to banking transactions
Potential Recording Errors	Low because the format is in accordance with standards	Can complicate reconciliation and financial analysis
Recommendation	There is none because it is in accordance with applicable standards	It is recommended to prepare a Cash Flow Report according to ISAK 35 to increase the effectiveness and efficiency of financial management

Comparison of the ISAK 35 Cash Flow Report Presentation Format with the Quarterly and Annual Report Formats

Table 3 highlights the differences between the standardized ISAK 35 cash flow statement and the quarterly and annual financial reports of Istiqlal Mosque. While ISAK 35 ensures structured reporting of cash flows across operating, investing, and financing activities, the mosque's reports present general financial information without a clear breakdown of these components. ISAK 35 provides detailed, categorized, and standardized reporting aligned with public sector accounting principles, minimizing potential errors.

Table 3. Comparison of ISAK 35 Cash Flow Report with Quarterly and Annual Reports of Istiqlal

Aspect	ISAK 35 (Cash Flow Statement)	Istiqlal Mosque (Quarterly and Annual Report)
Objective	Presents Information Regarding Cash Flow	Presents information regarding sources, uses and changes in cash, as well as cash balances at the reporting date for quarterly and annual periods.
Reporting Period	Annually or one accounting period	More emphasis on financial information in quarterly and annual periods.
Main Component	Cash Flow from Operational, Investment and Financing Activities	Focuses on financial information at a general level, without separating operational, investment and funding components.
Income and Expenditure Categories	Separately according to Government Accounting Classification	Income and expenses are grouped by transaction type, but are not always divided into defined cash flow components.
Transaction Details	Details for each Cash Flow Category	Does not provide transaction details, emphasizing financial information at a general level.
Coverage of Cash Flow Components	Includes Operations, Investment and Funding	More emphasis on financial position and financial transactions, does not always include the separation of cash flow components.
Potential Recording Errors	Low because the format is in accordance with standards	The potential for error is high due to the lack of clear transaction separation and categories. Errors that occur can make it difficult to reconcile and understand financial information at a detailed level.
Recommendation	There is none because it is in accordance with applicable standards	It is recommended that the Istiqlal Mosque prepare Quarterly and Annual Reports in accordance with the provisions of ISAK 35, especially the Financial Position Report, in order to increase the efficiency of reconciliation and understanding of financial information.

The Istiqlal Mosque's quarterly and annual reports, although periodic and informative, lack separation by cash flow components and do not offer transaction-level detail, which may hinder transparency and reconciliation. There are key implication such us lack of component clarity because the mosque's reports do not distinctly classify cash flows, making it harder to analyze financial performance by activity type. There are higher risk of misstatement. That is because the mosque generalized reporting without detailed categorization increases the likelihood of recording errors and limits analytical accuracy. The recommendation is the mosque align its quarterly and annual reporting with ISAK 35, particularly by incorporating structured cash flow components and a Financial Position Report to enhance transparency, reconciliation, and stakeholder understanding.

Comparison of Other Agency Unit Reports with the ISAK 35 Comprehensive Income Report

Table 4 compares the ISAK 35 comprehensive income statement with the financial reports of other agency units within Istiqlal Mosque. The ISAK 35 format emphasizes detailed presentation, particularly in differentiating funds with and without donor restrictions, while the mosque's internal reports tend to be generalized and lack standardized structure. ISAK 35 ensures high accuracy by clearly naming accounts and categorizing funding sources, supporting effective income, expense, and contribution management. Conversely, other unit reports at the mosque do not specify account names or classify sources of funds, resulting in less effective financial tracking and transparency. Key implications are lack of detail and categorization. The absence of account names and fund classifications hinders the clarity and usefulness of the mosque's internal unit reports. The other implication is weaker financial oversight, without clear mapping of funding sources, contribution and expense management becomes less efficient. So that, it is strongly recommended that the mosque's reporting units adopt the ISAK 35 Comprehensive Income Statement format to improve financial communication, oversight, and accountability.

Table 4. Comparison Table of Comprehensive Income Statement ISAK 35 with Other Agency Unit Reports Istiqlal Mosque

Presentation Aspect	ISAK 35 Comprehensive Income Report	Istiqlal Mosque Other Body Unit Reports
Account Name Details	Presented in detail	Do not mention account names
Categorization of Fund Sources	Distinguished into Without Restrictions and With Restrictions	Not categorizing funding sources
Purpose of Presentation	Convey income and expense information with a high level of accuracy	Similar goals, but less detailed and transparent
Contribution Management	Make it easier to manage contributions by mapping funding sources	Doesn't make it easier to manage contributions and doesn't have funding source mapping
Income and Expense Management	Effective in revenue and expense management	Less effective in income and expense management
Recommendation	There is none because it is in accordance with applicable standards	It is recommended that the Istiqlal Mosque adopt the ISAK 35 Comprehensive Income Report as a more effective tool in conveying financial information

Based on the results of the research that has been carried out, several conclusions are as the largest religious entity in Southeast Asia, Istiqlal Mosque attracts donors and the community to contribute to its operations. Unfortunately, Istiqlal Mosque's accountability has not yet reached the expected level of optimality. Only two out of eight indicators proposed by Mardiasmo have been fulfilled, namely Evaluation & Learning and Accountability. Although evaluation & learning has been implemented, other indicators such as information transparency, separation of functions and authorities, complaint mechanisms, supervision & audit, report quality, and community participation are far from optimal levels. Moreover, Istiqlal Mosque's transparency has not reached the standards set by Mardiasmo, with only five out of nine indicators being met, such as timeliness, clarity, accuracy, comparability, and organizational structure. Other indicators, such as adequacy, accessibility, financial condition, and planning & activity results, do not align with Mardiasmo's initiated indicators. The financial report presentation format of Istiqlal Mosque for the year 2022 does not comply with the standard guidelines, namely the presentation format of financial statements in the Interpretation of Financial Accounting Standards (ISAK) 35. Comparisons of the presentation format of cash, bank, quarterly, and annual reports do not adhere to the provisions of ISAK 35 Cash Flow Statements, lacking detail in account and category information such as operations, investments, and financing. Similarly, Istiqlal Mosque's other entity unit report format does not comply with ISAK 35 provisions, failing to present detailed account name information and not categorizing funding sources.

CONCLUSION

Based on the the study result, there are several suggestions, this study highlights that the accountability of Istiqlal Mosque is still far from the expected level of optimality, and it is recommended to promptly implement proactive and strategic actions with a primary focus on the availability of financial reports accessible to the public, as well as emphasizing six indicators that have not yet reached standards, namely Information Transparency, Separation of Functions and Authorities, Complaints Mechanism, Oversight & Audit, Report Quality, and Community Participation. Concrete steps, including strengthening transparency by enhancing compliance with nine indicators, such as Adequacy, Accessibility, Financial Condition, and Planning Form & Activity Results, need to be the primary focus in accountability reform. Additionally, there is an urgent need to review and update the evaluation and learning system, as well as optimize accountability mechanisms. It is hoped that through the application of good governance principles and established norms, these improvements can lead Istiqlal Mosque towards optimal levels of accountability and transparency, in line with social responsibility and the institutional sustainability vision. This study indicates the discrepancy in the presentation of Istiqlal Mosque's financial reports with ISAK 35 provisions, emphasizing the need for managers to develop a deep understanding through consistent and accurate training on financial management and reporting. Active participation in training is expected to enhance their understanding of financial management principles and financial reporting in accordance with ISAK 35, thus enabling them to improve their ability to manage financial administration to high standards, create transparency, and ensure compliance with applicable guidelines.

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