



ANALYSIS OF FINANCIAL REPORTS FOR MOSQUE FUND MANAGEMENT IN CENTRAL JAVA

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ABSTRAK

This study aims to analyze or see how the application of PSAK 109 and ISAK 35 in the management of mosque funds in Semarang City (Masjid Agung Central Java) is implemented. This research uses qualitative research with a case study approach. The data used are primary data and secondary data. Data collection techniques used are documentation and interview techniques. The results show that in terms of recognition and measurement, it is not yet fully appropriate for presentation and disclosure; it is not by PSAK 109. As for the financial statements, the classification of net assets, income, and expenses made by MAJT are not fully by ISAK 35 standards.

Keyword: Financial report, Mosque Fund, PSAK 109, ISAK 35

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