

PREPARATION OF FINANCIAL REPORTS OF NON-PROFIT ORGANIZATIONS

BASED ON ISAK NO 35

(Case Study of the Catholic Church in Sidamanik)

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ABSTRACT

This research is motivated by the situation of the Catholic Church in Sidamanik which presents financial reports in the form of cash in and cash out manually. The aim of this research is to prepare financial reports for the Catholic Church in Sidamanik based on ISAK number 35 concerning the presentation of financial reports for non-profit oriented organizations. This type of research is descriptive qualitative with data collection techniques in the form of documentation and interviews. The data analysis technique in this research goes through the stages of data reduction, data presentation and drawing conclusions. In analyzing the data, an accounting cycle is implemented which will produce financial reports in accordance with ISAK 35, namely Income Reports and Net Asset Change Reports. The results of this research indicate that the Catholic Church in Sidamanik presents financial reports in the form of cash in and cash out manually in the form of handwriting which is not in accordance with the presentation regulated in ISAK number 35. The financial reports of the Catholic Church in Sidamanik which have been prepared by the author based on ISAK 35 present five financial reports, namely Income Report and Net Asset Change Report.

Keywords: Keywords: Sharia Accounting, Financial Reports, Non-Profit Organizations, ISAK 35

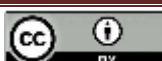
ABSTRAK

Penelitian ini dilatarbelakangi oleh keadaan Gereja Katolik di Sidamanik yang menyajikan laporan keuangan berupa kas masuk dan kas keluar secara manual. Tujuan dari penelitian ini adalah untuk menyusun laporan keuangan Gereja Katolik di Sidamanik berdasarkan ISAK nomor 35 tentang penyajian laporan keuangan organisasi nirlaba. Jenis penelitian ini adalah deskriptif kualitatif dengan teknik pengumpulan data berupa dokumentasi dan wawancara. Teknik analisis data dalam penelitian ini melalui tahapan reduksi data, penyajian data dan penarikan kesimpulan. Dalam menganalisis data diterapkan siklus akuntansi yang akan menghasilkan laporan keuangan sesuai ISAK 35 yaitu Laporan Laba Rugi dan Laporan Perubahan Aktiva Bersih. Hasil penelitian ini menunjukkan bahwa Gereja Katolik Sidamanik menyajikan laporan keuangan berupa kas masuk dan kas keluar secara manual dalam bentuk tulisan tangan yang tidak sesuai dengan penyajian yang diatur dalam ISAK nomor 35. Laporan keuangan Gereja Katolik Sidamanik Gereja di Sidamanik yang disusun penulis berdasarkan ISAK 35 menyajikan lima laporan keuangan yaitu Laporan Laba Rugi dan Laporan Perubahan Aktiva Bersih

Kata Kunci: Kata Kunci: Akuntansi Syariah, Laporan Keuangan, Organisasi Nirlaba, ISAK 35

I. INTRODUCTION

A non-profit organization is an organization whose main purpose is to support an issue or matter in attracting the public for non-commercial purposes, without any attention to things that are for profit or gain. Even though this non-profit entity does not carry out its activities in order to make a profit, this non-profit entity is required to make financial reporting as a form of responsibility for the



management of the non-profit entity. Sources of funds managed by non-profit entities are obtained from donors or members of the entity. Providing these funding sources does not require a return of the funds provided, but does provide requirements in the form of financial reporting as a form of responsibility for the management of the non-profit entity for the sources of funds provided

Micro, Small and Medium Enterprises (MSMEs) are business activities that can create jobs and can also provide broad economic services to the wider community, so that MSMEs also play a role in the process of equalization and increasing people's income, as well as encouraging economic growth. The financial report of a non-profit entity or non-profit organization aims to present information that is relevant to donors, members of the non-profit entity, creditors, and parties involved in providing resources to the entity. Nonprofit organizations do not have the goal of growing a profit, and if they do make a profit, the amount is not distributed to the organization's founders or owners.

Non-profit entities include places of worship, Community Social Organizations (NGOs) and health and educational institutions. One of the entities operating in the religious sector is the church, because it obtains resources to carry out various operational activities from donations from members and other donors who do not expect anything in return, one of which is the Catholic Church. ISAK No.35 regulates appropriate financial reporting for non-profit entities. The Church as a non-profit entity is required to make financial reporting in accordance with the provisions applicable in Indonesia, but the Catholic Church has not made financial reports that describe the performance activities of non-profit entities such as financial reports in accordance with ISAK No.35.

II. LITERATURE REVIEW

Researchers will explain theories related to the problems faced. Adapted to the problems raised in this research, namely price, prices for similar goods, promotions and income, on the purchasing decision process. So, in this literature review we can thoroughly present theories that are relevant to the problem variables that occur. The theories in this research contain scientific studies from experts

ISAK 35

Interpretation of Financial Accounting Standards number 35 regulates the presentation of financial reports of non-profit oriented entities which were approved by the Financial Accounting Standards Board on April 11 2019. ISAK number 35 is effective from the financial year period as of January 1 2020. ISAK 35 explains the details of report presentation The financials of non-profit oriented entities are presented as follows:

1. PSAK 1: Presentation of Financial Statements paragraph 05 states that "This statement uses terminology that is suitable for profit-oriented entities, including public sector business entities.
2. PSAK 1: Presentation of Financial Statements does not provide guidance on how entities with non-profit activities present their financial statements.
3. The characteristics of non-profit oriented entities are different from those of profit-oriented business entities.
4. Users of financial reports of non-profit-oriented entities generally have an interest in assessing: (1) how management carries out responsibility for the use of resources entrusted to them; and (2) information regarding the financial position, financial performance and cash flow of the entity which is useful in making economic decisions.

Scope

1. This interpretation applies to non-profit oriented entities regardless of the entity's legal entity form.
2. This interpretation is also applied by non-profit oriented entities that use the Financial Accounting Standards for Entities Without Public Accountability (SAK ETAP)
3. This interpretation is applied specifically to the presentation of financial statements.

Scope and Problems of ISAK 35

1. Scope of ISAK 35: Non-Profit Oriented Financial Presentation provides guidelines for presenting financial reports for non-profit oriented entities as an interpretation of PSAK 1: Presentation of Financial Reports Paragraph 05.

2. This interpretation is also applied by non-profit oriented entities that use the Financial Accounting Standards for Entities Without Public Accountability (SAK ETAP)
3. There is no legislation in Indonesia that specifically regulates the definition and scope of non-profit oriented entities.
4. The entity carries out its own assessment to determine whether the entity is a non-profit oriented entity, regardless of the entity's legal entity form, so that it can apply this Interpretation.

According to ISAK 35, the financial reports produced are, Financial Position Report, Comprehensive Income Report, Net Asset Change Report, Cash Flow Report, and Notes to Financial Reports

Financial Position Report

A company's financial position report or statements of financial position is a systematic report regarding the company's assets, liabilities or debts, and capital in a certain period. This report is also referred to as a balance sheet. The financial position report has two report formats

Comprehensive Income Report

A comprehensive income report is a report prepared by an entity to present its economic performance over a certain period, generally one year. The comprehensive income report presents information in the form of:

- 1) Income
Revenue is all receipts, both cash and non-cash, which are the results and sales of goods or services within a certain period of time.
- 2) Financial burden
These are costs for expenses arising from loans or creditors.
- 3) Portion of profit or loss from investments using the equity method.
- 4) Tax burden
- 5) Profit or loss or net loss

Cash Flow Statement

A cash flow report is a report that shows the receipt and expenditure of cash and cash equivalents during a certain period which is grouped into operational activities, investment activities and financing activities. Information about cash flows is useful for users of financial statements as a basis for assessing the ability of non-profit entities to generate cash and cash equivalents and assessing the needs of users of these cash flows.

Notes to Financial Reports

Notes to financial reports are financial reports that contain additional information regarding matters presented in financial reports, comprehensive income reports, profit and loss reports, changes in equity reports, and cash flow reports. The final part of the report based on ISAK 35 is Notes to Financial Reports (CALK). CALK has the aim of providing additional information about the estimates stated in the financial statements. Notes to financial statements contain details of an estimate that is presented like fixed assets.

Church

According to the Big Indonesian Dictionary (KBBI) the correct word to pronounce is Catholic. Because from the Dutch colonial period at that time the word Katholiek, which is Latin, was absorbed into the word Catholic. Because the sound θ or th in Indonesian is unknown, apart from that, Indonesian applies etymological writing. Therefore the word used is Catholic.

From the first to the fourth century, Catholic Christianity spread throughout the Mediterranean. And in the fourth to thirteenth centuries it spread in Europe, from the thirteenth to the eighteenth century it entered the Americas, parts of Africa and Asia. In the 19th century, Catholic Christianity spread throughout the world. Adherents of the Catholic religion also exploded. People who previously adhered to animism and polytheism, etc. when Catholicism was spread, abandoned their animism and embraced Catholicism. 1534 was a milestone in the history of Catholicism in

Indonesia, because in that year a merchant named Gonsalves Veloso came and spread Catholicism on the island of Helmahera. This was the first effort to spread Catholicism in Indonesia, this work was further assisted by a believer named Fernao Vinagre. The wave of the spread of Catholicism really subsided and then stopped when the Verenigde Oostindische Compagnie (VOC) occurred, at which time power fell into the hands of the Dutch. During the Portuguese rule, the Church in Indonesia was part of the World Roman Catholic Church, since the arrival of the Dutch, the Church in Indonesia was drawn into the reformed churches.

Financial statements

Understanding Financial Reports

According to (Kasmir, 2013), "Financial reports are reports that can describe the financial conditions of a company that are occurring now or in the future period." Financial reports consist of a balance sheet and a profit and loss calculation from the company's operating results with reports relating to changes in equity in a company (Munawir, 2010).

Meanwhile, according to (Sutrisno, 2012), financial reports are the final result of an accounting process which includes two main reports (balance sheet and profit and loss report), which are prepared with the aim of providing financial information to the company which can be used as material for consideration in decision making by interested parties

Purpose of Financial Reports

The financial reports created by a company certainly have goals and benefits. The purpose of making financial reports quoted from several experts is: According to (Fahmi, 2012), the purpose of making financial reports is to be able to provide information to parties who have an interest regarding the condition of a company which is assessed from a numerical perspective with an assessment in monetary units.

According to (Kasmir, 2013), disclosing in detail the purpose of preparing financial reports is to:

1. Information media regarding the type and total assets (treasures) contained in a company.
2. Information media regarding the type and total liabilities and capital of a company owned.
3. Media information regarding the type and total income obtained by the company in a certain period.
4. Information media regarding the types and total costs incurred by the company in a certain period.
5. Information media regarding management performance in the company in a certain period.
6. Information media regarding the notes contained in the financial reports.

Nature of Financial Reports

Recording in the preparation of financial reports is carried out based on generally applicable rules or regulations and in the case of preparing financial reports it is based on the nature of the financial report itself. According to (Kasmir, 2013), financial reports are prepared based on the following characteristics:

1. Historical in nature, which means that financial reports are created and prepared based on existing or past data from the present, and.
2. Comprehensive in nature, meaning that financial reports must be prepared as completely as possible and in accordance with established standards which can provide complete information regarding a company's finances.

Benefits of Financial Reports

There are several benefits that can be obtained from having financial reports in a company, according to (Fahmi, 2012) who states that financial reports are provided by company management so that they can help shareholders and interested parties in the decisionmaking process, and are useful as a description of the company's condition which can be a tool for predicting future conditions. The benefits of having financial reports can be used as consideration and input in the decision-making process for interested parties for the company's progress in the future

Non-Profit Organizations



According to ISAK 35 (2018) non-profit organizations obtain resources from donations from members. These contributors do not expect the profits that will be obtained when this organization develops. According to (Yanuarisa, 2020) A non-profit organization is an organization whose main target is to support an issue or matter in attracting public attention for non-commercial purposes, without any attention to things that are profit-seeking (monetary).

According to (Korompis, 2014) in the Journal Raisa Stephanie states that: A non-profit organization or non-profit organization is an organization whose main size is to support an issue or matter in attracting public attention for a non-commercial purpose, without any attention to other matters. which is profit-seeking (monetary)".

Based on the definition above, it can be concluded that a non-profit organization is an institution that does not prioritize profit in running a business.

Characteristics of Nonprofit Organizations

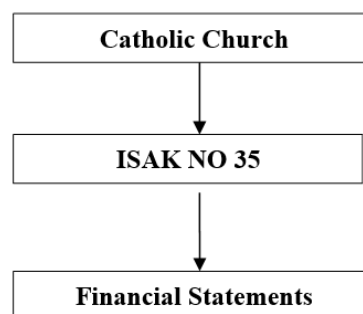
The characteristics of non-profit oriented entities are different from profit oriented entities. The main fundamental difference between non - profit oriented entities and profit oriented entities is in obtaining the resources needed to carry out their operational activities. Non-profit-oriented entities expect repayment or economic benefits that are proportional to the amount of resources provided (IAI, 2018).

In the scope of ISAK No.35 (Indonesian Accountants Association, 2018) it is explained that an organization must have the following characteristics:

1. The resources of a non-profit oriented entity come from resource providers who do not expect repayment or economic benefits commensurate with the amount of resources provided.
2. Producing goods and/or services without the aim of accumulating profits, and if a non-profit oriented entity produces profits, then the amount is not distributed to the founder or owner of the non-profit oriented entity.
3. There is no ownership as is generally the case with profit-oriented business entities, in the sense that ownership in a non-profit oriented entity cannot be sold, transferred or redeemed or such ownership does not reflect the proportion of the distribution of resources of the non-profit oriented entity upon liquidation or dissolution of the oriented entity non-profit.

Framework

Based on the description previously stated, the rationale for this research can be seen in Figure.



The framework of thought above can be explained that the Catholic Church follows the ISAK 35 standard. Interpretation of Financial Accounting Standard 35 is a special standard for non-profit organizations. The characteristics of non-profit organizations are very different from business organizations that are oriented towards making a profit. The difference lies in the way Nonprofit organizations obtain the resources needed to carry out their various operational activities. Meanwhile, in non-profit organizations, accountability and responsibility are very important because the tendency that is the main issue in non-profit organizations today is that in practice they no longer comply with the rules of non-profit organizations, which tend to lead to profit organizations. One of the deviations is tax avoidance and earnings management which can be done through non-profit organizations.

Therefore, it is necessary to prepare financial reports in accordance with applicable standards, namely ISAK 35, for the purpose of financial reports, namely providing relevant information to meet the interests of contributors, organizational members, creditors and other parties who provide resources for non-profit organizations.

III. RESEARCH METHODS

This research was carried out using descriptive qualitative methods. This research aims to explain the phenomenon that will be studied thoroughly. In this research, the author will collect data from research subjects, then identify and manage the data into financial reports in accordance with ISAK 35 standards. By presenting financial reports according to these standards, it is hoped that Catholic Church administrators can follow these financial reports on an ongoing basis.

The data analysis technique used by the author in this research has stages, namely data reduction, data presentation, and drawing conclusions. At the time after the author obtained data from the Catholic Church. Both primary data and secondary data. Then, the author will prepare financial reports for the Catholic Church. So, in the end it will produce a financial report that is in accordance with the standards contained in ISAK 35. The financial report will present a financial position report, a comprehensive income report, a report on changes in net assets, a cash flow report, notes to the financial reports. The author uses secondary data in the form of indirect data from research subjects such as written documents. For example, financial records along with proof of church financial activity transactions. Apart from that, the author also uses books and other references as secondary data sources to obtain supporting theories related to the research topic.

Data Analysis Techniques

Data analysis is the process of systematically searching and compiling data obtained from interviews, field notes and documentation by organizing data into categories, describing it into units, synthesizing it, arranging it into patterns, choosing what is important and what will be studied, and make conclusions so that they are easily understood by yourself and others. The data analysis technique used by the author in this research has stages, namely data reduction, data presentation, and drawing conclusions. At the time after the author obtained data from the Catholic Church. Both primary data and secondary data. Then, the author will prepare financial reports for the Catholic Church. So, in the end it will produce a financial report that is in accordance with the standards contained in ISAK 35. The financial report will present a financial position report, a comprehensive income report, a report on changes in net assets, a cash flow report, notes to the financial report.

IV. RESEARCH RESULTS AND DISCUSSION

History

According to the Holy Tradition of Catholic Christianity, the turning point in the history of the Catholic Church is the person and teachings of Jesus Christ (around 4 BC to around 30 AD), and the Catholic Church is a continuation of the Ancient Christian congregation formed by Jesus' disciples. The Catholic Church honors its bishops as the successors of Jesus' apostles, and honors the Bishop of Rome as the sole successor of Saint Peter, the apostle who worked in the city of Rome in the first century AD after Jesus was appointed head of the Church. At the end of the 2nd century, bishops began holding regional councils to resolve various issues related to doctrine and policy. In the 3rd century, the Bishop of Rome began to become a kind of supreme judge, settling matters that other bishops could not resolve. Christianity spread throughout the Roman Empire, even though it was persecuted because it conflicted with pagan beliefs which at that time had the status of a state religion. The persecution only subsided after Christianity was legalized by Emperor Constantine I in 313.

Financial Report of the Catholic Church in Sidamanik

The following is the accounting cycle that needs to be created to prepare church financial reports. The financial report was compiled from many transactions carried out by the management of the Stasi Santo Catholic Church for the benefit of the relevant Church. These transactions only consist of cash in and cash out. From these transactions, the author intends to help the management of the

Stasi Santo Catholic Church to create more detailed financial reports based on ISAK 35 concerning the presentation of financial reports for non-profit oriented organizations. The accounting cycle that the author follows is: identifying transactions, creating a general journal, general ledger, trial balance before adjustments, adjusting journal, trial balance after adjustments and financial reports in accordance with ISAK 35.

Transaction Identification

The first step that needs to be taken to prepare church financial reports according to ISAK number 35 is to identify transactions. The following are the transactions of the Stasi Santo Catholic Church from July 1 to December 31, 2023, retyped by the author to make them easier to understand:

1. Financial Transaction

Church financial transactions are asset exchange activities between the church and other parties, which can be in the form of purchasing goods, investing, or transferring funds. Church financial transactions include: Income, such as offerings, tithes, and grants, Expenses, such as salaries, utilities, and mission work, Net assets, such as property and investments, Liabilities, such as loans and mortgages. The church, as a non-profit organization that does not seek profit, needs to make financial reports to prove that the church complies with sound accounting principles. Church financial reports are made periodically for the benefit of the congregation, donors and government.

Table 1

Financial Transactions of the Stasi Santo Catholic Churches of 1 July – 31 December 2023

Date	Deskriptif	Amount
01/07/2023	June balance	Rp. 7.309.000
02/07/2023	Kol 1,2,3	Rp. 716.000
	Day govindo	Rp. 100.000
	Batteries and mops	Rp. 96.000
	mutual cooperation	Rp. 50.000
	transport nurse	Rp. 50.000
07/07/2023	Pastor iwan Gift	Rp. 200.000
09/07/2023	kol 1,2,3	Rp 707.000
	Manager	Rp 200.000
	mini sermon and mutual cooperation	Rp 125.000
29/07/2023	2 people in the liturgy section	Rp 100.000
30/07/2023	Kol 1,2,3	Rp 688.000
	Admiistrator	Rp 150.000
04/08/2023	Sron rayon 2 people	Rp 60.000
	Kopasanjo	Rp 300.000
06/08/2023	Kol 1,2,3	Rp 412.000
	Hanger	Rp 20.000
	Eatpastor	Rp 100.000
	social rikki	Rp 50.000
24/09/2023	Kol 1,2,3	Rp 536.000
	aqua	Rp 28.500
	PLN	Rp 25.500
	Deterjen	Rp 18.000
01/10/2023	Kol 1,2,3	Rp 936.000
	pare PK	Rp 150.000
	Stipendium	Rp 150.000
	Pare mesdinar	Rp 30.000
06/10/2023	sermon 3 people	Rp 60.000
	Kopasanjo	Rp 300.000
01/10/2023	Kol 1,2,3	Rp 936.000
29/10/2023	Kol 1,2,3	Rp 509.000
	Administrasi	Rp 200.000

30/10/2023	Flower	Rp	100.000
	Sugar	Rp	90.000
	snack	Rp	30.000
31/10/2023	kol rosario	Rp	151.000
	Snack	Rp	360.000
02/11/2023	Ekaristi	Rp	120.000
29/11/2023	Kol 1,2,3	Rp	509.000
	Administrasi	Rp	200.000
1/11/2023	snack pastor	Rp	35.000
12/11/2023	kol 1,2,3	Rp	691.000
	adm kompastara	Rp	90.000
	lilin 2 pcs	Rp	180.000
	Detergent	Rp	18.000
19/11/2023	kol 1,2,3	Rp	774.000
	Stipendium	Rp	150.000
26/11/2023	Kol 1,2,3	Rp	601.000
	Administrasi	Rp	50.000
1/12/2023	snack pastor	Rp	35.000
12/12/2023	kol 1,2,3	Rp	691.000
	adm kompastara	Rp	90.000
28/12/2023	Colekte	Rp	2.000.000
	Aution	Rp	300.000
	napinadar chicken	Rp	150.000
	motorbike fare	Rp	400.000
	sati-sati	Rp	50.000
	cosh frater	Rp	50.000

2. General Journal

The general journal is the basis and guideline for making financial reports. A general journal is a medium for recording all financial transactions that occur in a business chronologically. This recording is carried out in detail and systematically, making financial management easier.

Table 2

Stasi Santo Catholic Church General Journal As of 1 July – 31 December 2023

Date	Deskriptif	Debet	Kredit
01/07/2023	Cash	Rp 716.000	
	Kol 1,2,3		Rp 716.000
	Cash	Rp 100.000	
	Day govindo		Rp 100.000
	Batteris and mops	Rp 96.000	
	Cash		Rp 96.000
	Mutual ooperation	Rp 50.000	
	Cash		Rp 50.000
	transport suster	Rp 50.000	
	Cash		Rp 50.000
07/07/2023	Gift pastor iwan	Rp 200.000	
	Cash		Rp 200.000
09/07/2023	Cash	Rp 707.000	
	kol 1,2,3		Rp 707.000
	Cash	Rp 200.000	
	Administration		Rp 200.000
	Small devotional	Rp 125.000	
	Cash		Rp 125.000
14/07/2023	sermon rayon	Rp 750.000	

	Cash		Rp 750.000
	instalment kopasanjo	Rp 300.000	
	Cash		Rp 300.000
	1 ps. Candle	Rp 55.000	
	Cash		Rp 55.000
	Kas		Rp 62.000
	batre petak 2x13000	Rp 26.000	
	Kas		Rp 26.000
	belanja dari opung mangatas	Rp 98.000	
	Kas		Rp 98.000
	iuran boyon	Rp 25.000	
	Kas		Rp 25.000
	plastik asoi	Rp 10.000	
16/07/2023	Kas	Rp 795.000	
	Kol 1,2,3		Rp 795.000
	Kas	Rp 450.000	
	Administrasi		Rp 450.000
	Drinking water 2 month	Rp 11.000	
	Kas		Rp 11.000
23/07/2023	Cash	Rp 697.000	
	Kol 1,2,3		Rp 697.000
	Cash	Rp 100.000	
	Administrasi		Rp 100.000
	Electricity	Rp 22.000	
	Cash		Rp 22.000
04/08/2023	sermon rayon 2 org	Rp 60.000	
	Cash		Rp 60.000
	Kopasanjo	Rp 300.000	
	Cash		Rp 300.000
06/08/2023	Cash	Rp 412.000	
	Kol 1,2,3		Rp 412.000
	Hanger	Rp 20.000	
	Cash		Rp 20.000
	Eat pastor	Rp 100.000	
19/08/2023	3 people toparoki	Rp 150.000	
	Cash		Rp 150.000
20/08/2023	Cash	Rp 683.000	
	Kol 1,2,3		Rp 683.000
	Administrasi	Rp 32.000	
	Electricity and water		Rp 32.000
25/08/2023	Cash	Rp 50.000	
	social op heri		Rp 50.000
19/08/2023	3 people to paroki	Rp 150.000	
20/08/2023	Cash	Rp 683.000	
	Kol 1,2,3		Rp 683.000
	Snack	Rp 32.000	
	Electricity anda water		Rp 32.000
25/08/2023	Cash	Rp 50.000	
	social heri		Rp 50.000
26/08/2023	Mutual coperation	Rp 50.000	
	Cash		Rp 50.000
20/08/2023	Cash	Rp 683.000	
27/08/2023	Cash	Rp 1.198.000	

	Kol 1,2,3		Rp 1.198.000
	Cash	Rp 50.000	
	Fugsiionaris		Rp 50.000
	stipendium pastor tito	Rp 150.000	
	Cash		Rp 150.000
03/09/2023	Cash	Rp 779.000	
	Kol 1,2,3		Rp 779.000
17/09/2023	Cash	Rp 741.000	
	Kol 1,2,3		Rp 741.000
	Cash	Rp 350.000	
	Fungsioris		Rp 350.000
	Transport fungsionaris Biak 2 people	Rp 150.000	
	Cash		Rp 150.000
	Meeting mesdinar 5 people	Rp 150.000	
	Cash		Rp 150.000
	Snack	Rp 150.000	
	Cash		Rp 150.000
	mineral and sugar	Rp 84.000	
	Cash		Rp 84.000
	Detergent closed	Rp 39.000	
	Cash		Rp 39.000
01/10/2023	Cash	Rp 936.000	
	Kol 1,2,3		Rp 936.000
	Trabnsport PK	Rp 150.000	
	Cash		Rp 150.000
	Stipendium	Rp 150.000	
	Cash		Rp 150.000
	ongkos mesdinar	Rp 30.000	
	Cash		Rp 30.000
01/10/2023	Cash	Rp 936.000	
	Kol 1,2,3		Rp 936.000
	Transport PK	Rp 150.000	
	Cash		Rp 150.000
	Stipendium	Rp 150.000	
	Cash		Rp 150.000
	Transport mesdinar	Rp 30.000	
	Cash		Rp 30.000
	Kol 1,2,3		Rp 936.000
	transport PK	Rp 150.000	
06/10/2023	sermon 3 people	Rp 60.000	
	Cash		Rp 60.000
	Kopasanjo	Rp 300.000	
	Cash		Rp 300.000
	candle1 pcs	Rp 135.000	
	Cash		Rp 135.000
	dues 1 month	Rp 25.000	
	Cash		Rp 25.000
06/10/2023	sermon 3 people	Rp 60.000	
	Cash		Rp 60.000
	Kopasanjo	Rp 300.000	
	Cash		Rp 300.000
	candle1 pcs	Rp 135.000	

10/11/2023	sarmon rayon	Rp 60.000	
	Cash		Rp 60.000
	Kopasanjo	Rp 300.000	
	Cash		Rp 300.000
	dues Rayon	Rp 25.000	
	Cash		Rp 25.000
	Equipment	Rp 50.000	
	Cash		Rp 50.000
	Callender	Rp 150.000	
	Cash		Rp 150.000
11/11/2023	snack pastor	Rp 35.000	
	Cash		Rp 35.000
03/12/2023	Cash	Rp 751.000	
	Kol 1,2,3		Rp 751.000
	Candle 2	Rp 20.000	
	Cash		Rp 20.000
08/12/2023	sermon 3 people	Rp 300.000	
	Cash		Rp 300.000
	Cash	Rp 200.000	
	Donation		Rp 200.000
09/12/2023	Cash	Rp 751.000	
10/12/2023	Cash	Rp 595.000	
	Kol 1,2,3		Rp 595.000
	Bread	Rp 18.000	
	Cash		Rp 18.000
	Sermon	Rp 82.000	
	Cash		Rp 82.000
	Transport	Rp 50.000	
31/12/2023	Cash	Rp 1.351.000	
	kol 1,2,3		Rp 1.351.000
	Cash	Rp 270.000	
	Fungsionaris		Rp 270.000
	Cash	Rp 217.000	
	kol parsiraya		Rp 217.000

3. Ledger

A ledger is an accounting record used to record all company financial transactions, including debits and credits. The ledger is a master document used to produce financial reports, such as balance sheets, profit and loss statements, and cash flow reports.

Table 3
Saint Ledger Stasi Catholic ChurchAs of 1 July – 31 December 2023

No	Deskripsi	Debet	Kredit	Balance
1	Cash	Rp 7.309.000		Rp 7.309.000
2	Income kol 1.2.3	Rp 21.998.900		Rp 29.307.900
3	Income administrasi	Rp 5.270.000		Rp 34.577.900
4	Income wedding	Rp 200.000		Rp 34.777.900
5	congregational donations	Rp 5.270.000		Rp 40.047.900
6	electrical load		Rp. 146.000	Rp 39.901.900
7	Transportation		Rp. 475.000	Rp 39.426.900
8	Price sermon		Rp. 1.905.000	Rp 37.521.900
9	Transportation		Rp. 152.000	Rp 37.369.900
10	Equipment		Rp10.707.000	Rp 26.662.900

4. Income report

The income report in the financial statements is a profit and loss statement (income statement). The income statement is a part of the financial report that shows the company's income, expenses and profit or loss during a certain period. The way to calculate profit or loss is to subtract the amount of income from the amount of costs. If the amount of income is greater than the amount of costs, then the company is in a state of profit or gain. Conversely, if the amount of income is less than the amount of costs, then the company is in a loss condition. In the table below, it is found that the Stasi santo Catholic Church has a profit of 14,184,900.

Table 4

Stasi Santo Catholic Church Income Report As of 1 July – 31 December 2023

Income	
Income kol 1,2,3	21.998.900
Managemen Income	5.270.000
Wedding collecte income	200.000
Congregation donations	5.270.000
Total Income	Rp32.738.900
Load	
Electrical load	850.500
The burben of sermon and mutual cooperation	2.588.000
Equipment Load	2.254.500
Transportation load	1.691.000
Equipment	11.170.000
Total Load	18.554.000
Surplus (Depisit)	Rp 14.184.900

Report on Changes in Net Assets

This report also shows the advantages and disadvantages of net worth over a certain period of time. Net assets are assets minus liabilities. Net assets are classified into two, namely net assets without restrictions and net assets with restrictions: Net assets without restrictions are net assets that do not have restrictions on the use of these assets. Based on the table below, the report on changes in net assets at Stasi Santo Catholic Church obtained a surplus of 14,184,900 which was obtained from total income minus expenses.

Table 5

Stasi Santo Catholic Church Report on Changes in Net Assets As of 1 July – 31 December 2023

Beginning balance	7.309.000
Years of study deficit	14.184.900
Ending Balance	21.493,900
Burden	
Electrical load	850.500
Trannsportation burden	2.588.000
Burden of manual cooperation	2.254.500
Equipment load	1.691.000
Equipment	11.170.000
Total Load	18.554.000
Surplus (Defisit)	Rp 14.184.900

V. CONCLUSIONS AND RECOMMENDATIONS

Conclusion

Based on the explanation of the research results and limitations above regarding the preparation of financial reports for non-profit organizations based on ISAK Number 35 at the Stasi Santo Catholic Church, several conclusions can be obtained as follows:

1. Financial presentation of the Stasi Santo Catholic Church still carries out manual records in the form of handwriting which presents cash in and cash out.
2. From the research results, the author has presented financial reports for the Stasi Santo Catholic Church based on ISAK 35 in the form of two financial reports, namely the Comprehensive Income Report, the Net Asset Change Report.

Suggestion

Referring to the conclusions obtained above, the author can provide the following suggestions:

1. For Stasi Santo Catholic Church
Stasi Santo Catholic Church should present financial reports based on the standards contained in ISAK number 35 concerning the presentation of financial reports of non-profit oriented entities. By following the presentation of ISAK 35, the author hopes that the church can present more detailed financial reports.
2. For future research
 - a) It is hoped that the results of this research can be used as a reference as well as to add references to produce better research in the future.
 - b) This research only presents financial reports based on ISAK number 35 for churches. Research carried out in the future can try research in different places, such as Islamic boarding school foundations or orphanages which are still classified as religious organizations, community organizations, and other non-profit oriented organizations.

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