ABSTRACT

Practices regarding budget accountability and transparency are evident in the financial management of the Masjid Agung Jawa Tengah. ISAK 35 serves as the guideline for preparing financial statements. The majority of accountability and transparency indicators have been met in the organization's operations, and management has demonstrated openness regarding funds contributed by the community. The use of ISAK 35 as a basis for financial statement preparation has assisted management in the process. This study concludes that the implementation of ISAK 35 contributes to enhancing the accountability and transparency of the mosque's financial statements, although its application still requires refinement. The findings indicate that the financial management of the Masjid Agung Jawa Tengah has applied principles of accountability and transparency through systematic transaction recording, the preparation of accountability reports, and the disclosure of financial information to interested parties.

Keywords: ISAK 35, accountability, transparency, financial statements, non-profit entity, mosque