



Assistance in preparing financial reports for houses of worship with ISAK 35 standards in Sorong

M. Munzir^{a,1,*}, Z. Zulkifli^{b,2}, S. Sabaria^{c,3}, Risky Febri Wanda^{a,4}, Anetha Way^{a,5}, Pinkan Olivia Marchivanalia^{c,6}

^a Department of Accounting, Faculty of Business Economics and Humanities, Universitas Pendidikan Muhammadiyah Sorong, Jl. KH. Ahmad Dahlan No.1, Sorong, Papua Barat Daya 98414, Indonesia


^b Department of Islamic Religious Education, Faculty of Islamic Religion, Universitas Pendidikan Muhammadiyah Sorong, Jl. KH. Ahmad Dahlan No.1, Sorong, Papua Barat Daya 98414, Indonesia

^c Department of Digital Business, Faculty of Business Economics and Humanities, Universitas Pendidikan Muhammadiyah Sorong, Jl. KH. Ahmad Dahlan No.1, Sorong, Papua Barat Daya 98414, Indonesia

¹munzirfishum@unimudasorong.ac.id*; ²zulkifli@unimudasorong.ac.id; ³sabaria@unimudasorong.ac.id; ⁴rizkyfebri2302@gmail.com;

⁵wayanetha43@gmail.com; ⁶pinkanolivia199225@gmail.com;

* Corresponding author

ARTICLE INFO	ABSTRACT
<p>Article history Received: 2023-10-10 Revised: 2024-01-31 Accepted: 2024-02-02 Published: 2024-02-27</p> <p>Keywords Financial statement House of worship ISAK 35</p>	<p><i>Houses of worship in Sorong City have not recorded financial reports according to standards and carry out bookkeeping using manual recording. Therefore, this activity aims to provide assistance in preparing financial reports for places of worship with the ISAK 35 standard. The method of implementing the service is carried out by giving presentations accompanied by direct interactive discussions between the implementing lecturer team and participants who come from members of the Religious Communication Forum in Sorong City. There are 30 partners involved in community service, consisting of 2 students, 3 lecturers, 5 administrators each of places of worship (churches, temples, mosques and monasteries) and 5 partners who assist in broadcasting worship. Based on the results of observations and interviews conducted by the service team using random sampling of participants, it can be concluded that implementing community service can provide new insights and knowledge for participants regarding the preparation of financial reports and an understanding of the importance of accurate and accountable reports. By taking part in assistance in preparing financial reports, apart from listening to explanations in preparing financial reports, the participants also held discussions regarding the obstacles faced in managing funds and reporting that is appropriate and easy to understand by users of financial reports and technology.</i></p>
<p>Kata Kunci ISAK 35 Laporan keuangan Rumah ibadah</p>	<p>Bantuan penyusunan laporan keuangan rumah ibadah dengan standar ISAK 35 di Sorong. Rumah ibadah di Kota Sorong belum melakukan pencatatan laporan keuangan sesuai standar dan melakukan pembukuan dengan menggunakan pencatatan manual. Oleh karena itu kegiatan ini bertujuan untuk melakukan pendampingan penyusunan laporan keuangan rumah ibadah dengan standar ISAK 35. Metode pelaksanaan pengabdian dilakukan dengan memberikan presentasi disertai diskusi interaktif langsung antara tim dosen pelaksana dengan peserta yang berasal dari anggota FKUB Kota Sorong. Mitra yang terlibat dalam pengabdian kepada masyarakat berjumlah 30 orang yang terdiri dari 2 orang mahasiswa, 3 orang dosen, masing-masing 5 orang pengurus tempat ibadah (Gereja, Pura, Masjid dan Vihara) serta 5 orang mitra yang membantu dalam penyiaran ibadah. Berdasarkan hasil observasi dan wawancara yang dilakukan oleh tim pengabdian secara sampling/acak terhadap peserta, dapat disimpulkan bahwa pelaksanaan pengabdian kepada masyarakat dapat memberikan wawasan dan pengetahuan baru bagi peserta mengenai penyusunan laporan keuangan dan pemahaman akan pentingnya laporan yang akurat dan akuntabel. Dengan mengikuti Layanan dalam penyusunan laporan keuangan, selain mendengarkan pemaparan dalam penyusunan laporan keuangan, para peserta juga melakukan diskusi mengenai kendala-kendala yang dihadapi dalam pengelolaan dana dan pelaporan yang tepat guna dan mudah dipahami oleh pengguna laporan keuangan dan teknologi.</p> <p style="text-align: right;">Copyright © 2024, Munzir et al. This is an open access article under the CC-BY-SA license</p> <div style="text-align: right;">  </div>

How to cite: Munzir, M., Zulkifli, Z., Sabaria, S., Wanda, R. F., Way, A., Marchivanalia, P. O. (2024). Assistance in preparing financial reports for houses of worship with ISAK 35 standards in Sorong. *Journal of Community Service and Empowerment*, 5(1), 147-154. <https://doi.org/10.22219/jcse.v5i1.29601>

INTRODUCTION

The financial report is an entity's responsibility through the presentation of the financial position structure which aims to show the entity's performance in a certain period. Preparing financial reports is important for an entity or organization, whether non-profit or an entity with the aim of seeking profit or gain.

Non-profit organizations do not have ownership, because basically the organization is owned by the community, so that both the life and activities of the organization come from the community. Therefore, transparency is needed regarding the organization's activities, especially financial activities. This is manifested in financial reports. Therefore, it is necessary to prepare financial reports for non-profit entities as a form of accountability and transparency to donors, organizational elements, creditors and other parties who provide resources to the entity (Sanjaya, 2016; Syamril, 2019).

The main activities of a non-profit entity are oriented towards social activities or not to seek profit in the form of money. One of the characteristics or differentiators is the effort to obtain resources aimed at carrying out the entity's operational activities. Sources of funding for non-profit entities generally come from the community or certain people and can even come from uncertain transactions, namely donations. Examples of non-profit organizations include foundations, universities, places of worship, political parties and government agencies (Dewi & Farina, 2022; Prihatmingtyas et al., 2021; Santoso & Pudjolaksono, 2018; Firdaus & Dwi Yulianto, 2018).

In an effort to fulfill spiritual needs, a place of worship is a very important need for all humans. Houses of worship which are places of worship for each religion are included in non-profit entities which are also required to make bookkeeping or financial reports. It is the responsibility of houses of worship to always have trust in their congregation by being transparent in preparing financial reports. Apart from that, to get investors or grants from donors, of course you need financial reports that are complete and meet standards (Arianto, 2022; Nurhakim et al., 2022; Rothrock et al., 2021; Sabara & Aksa, 2022; Wijoyo et al., 2022).

The preparation of financial reports for non-profit entities is different from the financial reports for profit entities. In preparing financial reports, non-profit entities can be guided by the rules set by the Financial Accounting Standards Board of the Indonesian Accountants Association (DSAK IAI). In 1997, DSAK IAI issued Statement of Financial Accounting Standards (PSAK) No. 45 as a guideline for preparing financial reports for non-profit entities (Arianto, 2022; Davison, 2004; Hardy & Ballis, 2013; Jayasinghe & Soobaroyen, 2009; Mohammed et al., 2019; Rahayu et al., 2019). However, since the ratification of the Statement on the Revocation of Financial Accounting Standards (PPSAK) No. 13, PSAK 45 has been replaced with Interpretation of Financial Accounting Standards (ISAK) No. 35 as a guideline for preparing financial reports for non-profit entities. ISAK 35 was approved by DSAK IAI on April 11 2019 and became effective on January 1 2020. Therefore, after the ratification of the new regulations, it is expected that non-profit entities will prepare their financial reports in accordance with ISAK 35.

The Religious Harmony Forum or abbreviated as FKUB is a service partner that is classified as a general community partner or non-productive community group. This partner is an institution formed by joint decision of the Minister of Religion and the Minister of Home Affairs whose task is to assist Regional Heads in fostering and realizing religious harmony in a particular region or region (Azwari & Nuraliati, 2018; Marviana et al., 2021; Puspita et al., 2022; Romdioni & Wahyudi, 2023; Supawanhar et al., 2022). The main task of this institution is to conduct dialogues with religious leaders and community leaders, accommodate the aspirations of social organizations, channel the results of the dialogue in the form of recommendations as material for decision making and government policy and to disseminate religious regulations, views and policies related to religious harmony (Chopko, 2021; Mukhlisin et al., 2015; Sirmayanti et al., 2019; Nahar & Yaacob, 2011; Wachyu & Winarto, 2022).

Sorong City FKUB carries out its role in maintaining religious harmony, not only conditionally but should be sustainable so that the people of Sorong City always remain harmonious despite differences. These conditions certainly cover all aspects, especially houses of worship which are places of worship for each community. In developing a place of worship, one of the most important aspects is transparent and sustainable financial management (sustainability reporting). The basic thing was that it was discovered that the condition of places of worship in Sorong City had not recorded financial reports according to standards and had made bookkeeping using manual recording. This is an initial discovery in the field so that assistance is needed for partners

The partner's problem is a lack of knowledge and understanding in preparing financial reports in accordance with the standards for preparing financial reports based on non-profit accounting or non-profit accounting. The community service aimed to increase the understanding and knowledge of partners or administrators of places of worship in preparing financial reports for places of worship.

The contribution of activities is in line with sustainable development as conceptualized in the SDGs (Ishartono & Tri Raharjo, 2022; Mawonde & Togo, 2019; Nogueiro et al., 2022; Shayan et al., 2022). The SDGs program contains 17 goals, namely (1) overcoming and ending poverty that occurs everywhere, (2) ending hunger and meeting food needs by increasing nutritional sources, (3) ensuring a healthy and prosperous life for all ages, (4) education Quality, fair, equitable and lifelong learning opportunities for all ages, (5) gender equality, (6) ensuring the availability of clean water and continued sanitation for all, (7) affordable and modern access for all, (8) introducing development sustainable economy, productive work, inclusiveness, and ensuring decent work for all, (9) industrial and infrastructure innovation, (10) reducing inequality

in the country, (11) making cities and settlements where humans live safe and comfortable, (12) sustainable consumption and production, (13) to overcome climate change and its impacts, (14) conserve waters (seas), (15) restore, provide protection, to ecosystems and manage forests, reverse land degradation and stop the loss of some diversity, (16) providing access to justice for all, (17) revitalizing global partnerships and strengthening ways of implementing them, as well as 169 targets which are targets for the global movement program for the next 15 years which will take effect from 2016 to 2030, to overcome poverty, protect the environment, improve the quality of education, and reduce disparities. The SDGs concept relates to point 17, namely Strengthening an Inclusive and Peaceful Society for Sustainable Development, Providing Access to Justice for All, and Building Effective, Accountable and Inclusive Institutions at All Levels (Ansell et al., 2022; Clark et al., 2022; Heimann, 2019; Krasodomska et al., 2023; Visvizi, 2022). Papuan people who live in ethnic, religious and racial differences are expected to be able to create effective and accountable institutions, especially in the house of worship sector (Abdullah, 2018; Ferrero-Ferrero et al., 2023; Musah, 2023; Safitri et al., 2022; Scarpa et al., 2023).

METHOD

The method for implementing the service is carried out by providing a presentation accompanied by a direct interactive discussion between the team of lecturers implementing PkM and the participants (Munzir et al., 2023). Human resource partners involved in community service are 30 people consisting of 2 students, 3 lecturers, 5 people each administrator of places of worship (Churches, Temples, Mosques and Viharas) as well as 5 partners who help in running it. devotion. The location of the service is in the Sorong City Religious Department Hall which is approximately 16-20 minutes from the service team's location (shown in Figure 1).

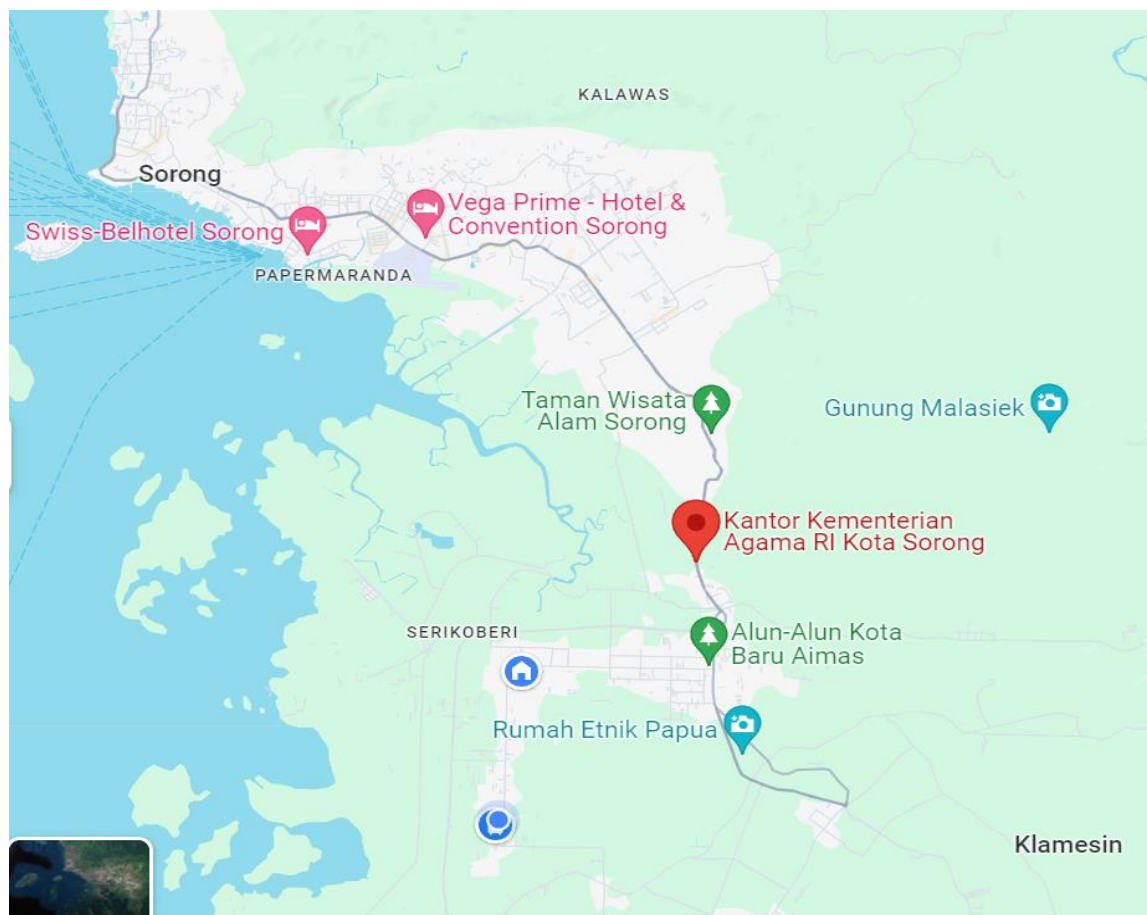


Figure 1. Activity location plan

The implementation of service is carried out in several stages. The stages are as follows: **a) Socialization.** Implementation of socialization is carried out by providing an initial description of the mentoring program and the timing of the mentoring implementation so that there is a preparation process between the service team and service partners as well as administrators of places of worship; **b) Training.** The training is carried out using the tutorial method directly to partners and the community by providing a format or form of financial report that has been prepared previously by the lecturer and student service team, making it easier for service participants to fill in directly the instructions that have been distributed in the training module. **c) Application of IT-based technology.** Application of technology in the form of IT-based financial reports which will be applied to every house of worship. This makes it easier for partners and administrators of

places of worship to manage and report transparent financial records; **d) Accompaniment.** Assistance is carried out so that partners and administrators of places of worship are able to understand in a complex way how to manage and report financial records of places of worship. Mentoring is carried out after training. Routine direct assistance is carried out once every 7 days and assistance is also carried out via telephone or WhatsApp group; **e) Program Sustainability.** The sustainability program takes the form of signing a cooperation agreement between FKUB partners and lecturers at higher education institutions. This makes the duties and responsibilities not only during the training and mentoring process, but there is continuity and sharing of knowledge so that it is hoped that the increase in partner knowledge will not be interrupted as well as adding other partners outside Sorong City, for example Raja Ampat Regency, South Sorong, and other districts that is in southwest Papua.

RESULTS AND DISCUSSION

The activities were carried out in the Ministry of Religion Hall in Sorong City. Activities are carried out with the initial step of coordinating with partners, partner communities and the service implementation team (see Figure 2). This is done to equalize perceptions and activity schedules so that they are carried out as planned.



Figure 2. Initial coordination with the Religious Communication Forum in Sorong City partners

Socialization activities and workshops/training for House of Worship administrators were held for 2 days from 22 to 23 September 2023. The schedule of activities is summarized in Table 1.

Table 1. Schedule Socialization activities and workshops/training

Day/Date	Time	Agenda/Materials	Responsible Person
Friday/22	08.00-09.30 WIT	Opening	Student Member (Pinkan)
September	09.30-11.30 WIT	Introduction to Nonprofit Accounting	Member of the Community Service lecturer team (Zulkifli, M.Pd)
	08.00-10.00 WIT	Introduction to Basic Accounting	Member of the Community Service lecturer team (Sabaria, M.M.)
	10.00-12.00 WIT	ISAK 35 concept	Head of the Community Service Team (Munzir, M.Ak.)
Saturday/23	13.30-15.00 WIT	Practice of Preparing Application-based financial reports http://rumah-kuhn.com .	Student Member (Risky)
September	15.00-15.30 WIT	Closing	Student Member (Anetha)

Based on questions and answers and direct observations during the activity shown in Figure 3, this Community Service provides contributions for the participants including understanding of financial reports, the process of preparing financial reports and the function of financial reports, especially for non-profit or non-profit organizations. The advantage of providing financial reports for places of worship is to obtain potential investors, grants or other assistance, knowledge of preparing financial reports on a non-profit or non-profit basis, and contributions and benefits that can be provided to the surrounding environment or administrators of other places of worship.



Figure 3. Assistance in preparing financial reports

In implementing the Service represented in Figure 4, participants are asked to be active in discussion activities, ask questions, and be active in trying to prepare financial reports. Participants are also asked to try to find solutions to the obstacles they have been facing according to their respective understandings so that they can become a discussion in the ongoing implementation of Community Service.



Figure 4. Delivery of material by the service team

Several factors that support the success of this activity are the participants' interest in being able to prepare financial reports independently, apart from providing knowledge to the participants and also being able to help with accountability for the implementation of renovations to places of worship. The factor that is felt to be an obstacle is the limited time in

implementing PKM because administrators of places of worship must also continue to carry out their obligations. The material was delivered by the resource person regarding ISAK 35.

From this activity, information was obtained regarding the conditions of accountability carried out by the majority of mosque administrators in Sorong City. Most administrators only account for the financial condition of the mosque in the form of cash inflow and cash outflow reports. By holding this activity, at the very least, the management will gain new insights regarding better implementation of financial accountability in accordance with ISAK 35 (Kwalepa et al., 2022; Rahayu et al., 2019). From this activity, challenges can also be identified in the form of limited ability of the management in adapting and using existing technology due to the age factor. For this reason, it is necessary to separate the treasurer function from the bookkeeping function. This can overcome the existing age gap, in the sense that the treasurer can still be carried out by administrators who are in fact elderly, while the bookkeeping function can be carried out by the younger generation (Abidin & Rahma, 2020; Pryangan et al., 2023; Saputra & Ramadhani, 2021; Kabes et al., 2023; Wardoyo et al., 2022).

Things that were found in the field after the service was carried out included: (1) Worship administrators who are responsible for compiling financial reports for places of worship, still use manual methods or write them down in a lined folio book. (2) The worship management has not prepared financial reports according to non-profit accounting financial standards. (3) Partners who come from the Religious Harmony Forum (FKUB) experience difficulties because they generally still know manual methods and do not understand technological matters, plus the condition of every house of worship that does not have computer or laptop equipment or the like that can be used as a Storing financial report files via Microsoft Excel.

The potential for sustainability in this program is a priority so that in order to overcome our findings obtained in the field, follow-up actions are carried out including: (1) Increasing the entity's time and continuous assistance to partner communities so that they understand more about operating computers or similar, (2) In order to maintain the effectiveness of mentoring, the service team, which consists of lecturers and students, will synchronize with courses on campus to make part of the service a practical field study for students according to the courses taught, for example computerized accounting or others, (3) Coordinate with partners in organizing or looking for donors for each house of worship to have computer equipment or similar (Azwari & Nuraliati, 2018; Siregar, 2018; Suarni & Andayaningsi, 2018; Zanatun et al., 2018).

Changes in the preparation of financial reports by implementing non-profit accounting have an impact on the presentation of organizational financial information. Preparing financial reports by applying non-profit accounting becomes more competent in supporting the organization in its responsibilities as a non-profit organization both horizontally and vertically.

CONCLUSION

Based on the results of observations and interviews conducted by the service team in a sampling/random manner with participants, it can be concluded that the implementation of the service carried out can provide new insights and knowledge for participants regarding the preparation of financial reports and an understanding of the importance of accurate and accountable reports in finding potential donors or obtaining grant.

By participating in the Service in preparing financial reports, apart from listening to presentations in preparing financial reports, the participants also held discussions regarding the obstacles faced in managing funds and reporting that was appropriate and easy to understand for users of financial reports and was technology-based.

ACKNOWLEDGEMENT

The service team would like to express its deepest thanks to the Muhammadiyah University of Education Sorong which supports morally and materially in the implementation of community service activities which are a DRTPM grant from the Ministry of Education and Culture in 2023 and the Head of the Religious Communication Forum in Sorong City and the head of the management of places of worship (Marnatha Church, Raodah Mosque, Vihara Budha Jayanti, Pura Jagat Bhuana Kerti) Sorong City and also younger students who are members of the service.

REFERENCES

- Abdullah, M. (2018). Waqf, sustainable development goals (SDGs) and maqasid al-shariah. *International Journal of Social Economics*, 45(1), 158–172. <https://doi.org/10.1108/IJSE-10-2016-0295>
- Abidin, J., & Rahma, A. (2020). Sosialisasi penerapan ISAK 35 dalam penyajian laporan keuangan kepada pengurus Masjid Al-Aulia, Pekalongan. *Jurnal Industri Kreatif Dan Kewirausahaan*, 3(2), 112–118.
- Ansell, C., Sørensen, E., & Torfing, J. (2022). The key role of local governance in achieving the SDGs. In *Co-Creation for Sustainability* (pp. 9–22). Emerald Publishing Limited. <https://doi.org/10.1108/978-1-80043-798-220220002>
- Arianto, B. (2022). Menakar laporan keuangan masjid berbasis ISAK 35 di Kabupaten Pandeglang. *Jurnal Akuntansi Publik*, 2(2), 80–94.

- Azwari, P.C., & Nuraliati, A. (2018). Rekonstruksi perlakuan akuntansi untuk entitastempat ibadah (Studi perlakuan akuntansi organisasi masjid berdasarkan PSAK 45 dan PSAK 109). *I-Finance*, 4(1), 84–101.
- Chopko, M. (2021). The constitutionality of providing public funds for U.S. houses of worship during the Coronavirus. *Laws*, 10(1), 1–12. <https://doi.org/10.3390/laws10010008>
- Clark, S., Maclachlan, M., Marshall, K., Morahan, N., Carroll, C., Hand, K., Boyle, N., & O’Sullivan, K. (2022). Including digital connection in the United Nations Sustainable Development Goals: A systems thinking approach for achieving the SDGs. *Sustainability*, 14(3), 1–13. <https://doi.org/10.3390/su14031883>
- Davison, J. (2004). Sacred vestiges in financial reporting: Mythical readings guided by Mircea Eliade. *Accounting, Auditing & Accountability Journal*, 17(3), 476–497. <https://doi.org/10.1108/09513570410545821>
- Dewi, N., & Farina, D. (2022). Penyusunan laporan keuangan organisasi nirlaba berdasarkan ISAK Nomor 35 (Studi pada Masjid Nurul Iman Tabek Nagari Banja Loweh Kecamatan Bukik Barisan Kabupaten Lima Puluh Kota). *JakSyta: Jurnal Akuntansi Syariah*, 2(1), 33–48.
- Ferrero-Ferrero, I., Muñoz-Torres, M. J., Rivera-Lirio, J. M., Escrig-Olmedo, E., & Fernández-Izquierdo, M. Á. (2023). SDG reporting: an analysis of corporate sustainability leaders. *Marketing Intelligence and Planning*, 41(4), 457–472. <https://doi.org/10.1108/MIP-07-2022-0332>
- Firdaus, D.W., & Yulianto, H.D. (2018). Perancangan sistem informasi akuntansi entitas nirlaba dalam penyajian laporan keuangan berbasis akuntabilitas masjid. *Jurnal Riset Akuntansi Dan Keuangan*, 6(1), 25–44. <https://doi.org/10.17509/jrak.v6i1.8975>
- Hardy, L., & Ballis, H. (2013). Accountability and giving accounts: Informal reporting practices in a religious corporation. *Accounting, Auditing and Accountability Journal*, 26(4), 539–566. <https://doi.org/10.1108/09513571311327453>
- Heimann, T. (2019). Bioeconomy and SDGs: Does the bioeconomy support the achievement of the SDGs? *Earth’s Future*, 7(1), 43–57. <https://doi.org/10.1029/2018EF001014>
- Ishartono, I., & Raharjo, S.T. (2022). Sustainable development goals (SDGs) dan pengentasan kemiskinan. *Share: Social Work Journal*, 6(2), 159–167. <http://www.bappenas.go.id/id/berita-dan-siaran->
- Jayasinghe, K., & Soobaroyen, T. (2009). Religious “spirit” and peoples’ perceptions of accountability in Hindu and Buddhist religious organizations. *Accounting, Auditing & Accountability Journal*, 22(7), 997–1028. <https://doi.org/10.1108/09513570910987358>
- Krasodomska, J., Zieniuk, P., & Kostrzewska, J. (2023). Reporting on sustainable development goals in the European Union: What drives companies’ decisions? *Competitiveness Review*, 33(1), 120–146. <https://doi.org/10.1108/CR-12-2021-0179>
- Kwalepa, E., Leunupun, P., & Persulesy, G. (2022). Kesiapan penerapan laporan keuangan organisasi nonlaba berdasarkan ISAK 35 (Studi kasus Jemaat GPM Murai Klasis Aru Tengah). *IMPREST: Jurnal Ilmiah Akuntansi*, 1(1), 38–44.
- Marviana, R. D., Nurhayani, U., Abdullah, I., & Ubar, R. (2021). Sosialisasi pengenalan dan pelatihan penyusunan laporan keuangan mesjid berdasarkan PSAK No. 45. *RESWARA: Jurnal Pengabdian Kepada Masyarakat*, 2(2), 387–393. <https://doi.org/10.46576/rjpkm.v2i2.1228>
- Mawonde, A., & Togo, M. (2019). Implementation of SDGs at the University of South Africa. *International Journal of Sustainability in Higher Education*, 20(5), 932–950. <https://doi.org/10.1108/IJSHE-04-2019-0156>
- Mohammed, N. F., Mohd Fahmi, F., & Ahmad, A. E. (2019). The need for Islamic accounting standards: the Malaysian Islamic financial institutions experience. *Journal of Islamic Accounting and Business Research*, 10(1), 115–133. <https://doi.org/10.1108/JIABR-12-2015-0059>
- Mukhlisin, M., Hudaib, M., & Azid, T. (2015). The need for Shariah harmonization in financial reporting standardization: The case of Indonesia. *International Journal of Islamic and Middle Eastern Finance and Management*, 8(4), 455–471. <https://doi.org/10.1108/IMEFM-10-2013-0110>
- Munzir, M., Andriyan, Y., Ramadani, F., Syafruddin, R.J., Fakdawer, E., & Tumana, R.J. (2023). Pelatihan laporan keuangan berbasis rumah ibadah pada Distrik Salawati Kabupaten Sorong. *Jurnal Masyarakat Mandiri*, 7(5), 4712–4719. <https://doi.org/10.31764/jmm.v7i5.17139>
- Musah, A. (2023). The role of institutional efficiency in achieving the SDGs: evidence from Africa. *Journal of Business and Socio-Economic Development*. <https://doi.org/10.1108/jbsed-02-2023-0008>
- Nogueiro, T., Saraiva, M., Jorge, F., & Chaleta, E. (2022). The Erasmus+ Programme and Sustainable Development Goals—Contribution of Mobility Actions in higher education. *Sustainability*, 14(3), 1–16. <https://doi.org/10.3390/su14031628>
- Nurhakim, M. I., Yuliaty, Y., & Putra, F. (2022). Services of the Worship House of the Padepokan Dhammadipa Buddhist House of Worship for People with Disabilities. *Journal of ICSAR*, 6(1), 7–19. <https://doi.org/10.17977/um005v6i12022p007>
- Prihatmingtyas, B., Fatima, W. Q., & Khairunisa, L. (2021). Analisis transparansi dan akuntabilitas laporan keuangan organisasi nirlaba Panti Asuhan Al-Maun Desa. *Ngajum Kabupaten Malang. Referensi: Jurnal Ilmu Manajemen Dan Akuntansi*, 9(1), 37–44.

- Pryangan, W., Rustam, R.M., Sakka, G.P.U., & Hepriansyah, A. (2023). Pendampingan akuntabilitas laporan keuangan rumah ibadah di Kendari. *Jurnal Abdi Dan Dedikasi Kepada Masyarakat Indonesia (NadiKami)*, 1(1), 26–32.
- Puspita, L. M. N., Halimatusyadiah, H., & Usman, D. (2022). Literasi dan pelatihan dasar akuntansi masjid berbasis ISAK 35 bagi pengurus masjid di Kota Bengkulu. *Jurnal Nusantara Mengabdi*, 1(3), 167–181.
<https://doi.org/10.35912/jnm.v1i3.726>
- Rahayu, S., Hapsari, D. W., & Puspita, E. R. (2019). Penyusunan laporan keuangan rumah ibadah sesuai dengan PSAK 45 pada siswa-siswi Sekolah Menengah Kejuruan Mathlul Anwar Program Studi Akuntansi. *DINAMISIA: Jurnal Pengabdian Kepada Masyarakat*, 3(1), 135–143.
- Romdioni, A. N., & Wahyudi, C. A. (2023). Pendampingan pencatatan dan penyusunan aplikasi laporan keuangan Masjid Al-Manar Merauke Berdasarkan ISAK 35. *Alkhidmah: Jurnal Pengabdian Dan Kemitraan Masyarakat*, 1(1), 144–156.
- Rothrock, L., Abraham, A., Graf, A., Rodopman, M., & Nold, D. (2021). Aiding decision makers to reopening of places of worship. *Human Factors and Ergonomics In Manufacturing*, 31(4), 349–359. <https://doi.org/10.1002/hfm.20891>
- Sabara, S., & Aksa, A. (2022). Religious harmony through the establishment of a house of worship based on local Wisdom in Kei Islands, Maluku. *Al-Qalam*, 28(2), 279–292.
- Safitri, A. O., Yuniarti, V. D., & Rostika, D. (2022). Upaya peningkatan pendidikan berkualitas di Indonesia: Analisis pencapaian sustainable development goals (SDGs). *Jurnal Basicedu*, 6(4), 7096–7106.
<https://doi.org/10.31004/basicedu.v6i4.3296>
- Sanjaya, A. B. (2016). *Manajemen filantropi berbasis rumah ibadah (Studi komparasi manajemen filantropi di Masjid Syuhada dan Gereja Santo Antonius Kotabaru Yogyakarta)*. UIN Sunan Kalijaga.
- Santoso, O. F., & Pudjolaksono, E. (2018). Penerapan akuntansi nirlaba dalam rangka peningkatan kelengkapan penyajian informasi laporan keuangan pada Gereja Kristus Tuhan (GKT) Banyuwangi. *Calyptra: Jurnal Ilmiah Mahasiswa Universitas Surabaya*, 7(2), 352–360.
- Saputra, M. R., & Ramadhani, S. (2021). Sistem informasi bantuan dana hibah operasional rumah ibadah Kabupaten Bengkalis. *Jurnal Teknologi Dan Informasi Bisnis*, 3(1), 147–152. <https://doi.org/10.47233/jteksis.v3i1.171>
- Kabes, Y. J.S., Khotimah, N., Firdaus, A., Tumana, R.J., & Munzir, M. (2023). Pendampingan rumah ibadah (Gereja dan Pura) pada penyusunan laporan keuangan di Kabupaten Sorong. *Jurnal Abdi Psikonomi*, 4(2), 130–135.
- Scarpa, F., Torelli, R., & Fiandrino, S. (2023). Business engagement for the SDGs in COVID-19 time: an Italian perspective. *Sustainability Accounting, Management and Policy Journal*, 14(7), 152–178.
<https://doi.org/10.1108/SAMPJ-08-2022-0403>
- Shayan, N. F., Mohabbati-Kalejahi, N., Alavi, S., & Zahed, M. A. (2022). Sustainable Development Goals (SDGs) as a framework for corporate social responsibility (CSR). *Sustainability*, 14(3), 1–27.
<https://doi.org/10.3390/su14031222>
- Siregar, L. M. (2018). Akuntansi keuangan mesjid: Suatu tinjauan. *Menara Ekonomi*, 4(2), 50–58.
- Sirmayanti, S., Mahjud, I., & Rijal. Muh Chaerur. (2019). *Pengembangan sistem teknologi informasi rumah ibadah Berbasis mobile WEB*.
- Suarni, A., & Andayaningsi, S. (2018). Manajemen keuangan masjid se Sulawesi Selatan di era industri 4.0. oleh LAA. *Maisyir*, 5(2), 123–141.
- Nahar, H.S., & Yaacob, H. (2011). Accountability in the sacred context: The case of management, accounting and reporting of a Malaysian cash awqaf institution. *Journal of Islamic Accounting and Business Research*, 2(2), 87–113. <https://doi.org/10.1108/17590811111170520>
- Supawanhar, S., Askani, A., Charolina, O., Ditasman, D., & Hartono, R. (2022). Akuntabilitas dan transparansi keuangan masjid melalui pelatihan administrasi keuangan Masjidal-Muttaqin Kota Bengkulu. *Jurnal Pengabdian Masyarakat Bumi Rafflesia*, 5(1), 817–823.
- Syamril, S. (2019). Meneguhkan jatidiri masjid sebagai pusat peradaban. *Seminar Ilmiah Masjid I*, 1–196.
- Visvizi, A. (2022). Artificial Intelligence (AI) and Sustainable Development Goals (SDGs): Exploring the impact of AI on politics and society. *Sustainability*, 14, 1–3. MDPI. <https://doi.org/10.3390/su14031730>
- Wachyu, W., & Winarto, A. (2022). The role of household accounting in improving quality of Islamic LIFE. *Communication and Management*, 8, 63–67. <https://doi.org/10.5281/zenodo.7470370>
- Wardoyo, D. U., Aulia, N., Perdana, R., & Khotimah, D. K. (2022). Analisis implementasi ISAK 35 terhadap laporan keuangan Masjid Syamsul Ulum Periode 2021. *JUPEA*, 2(3), 356–369.
- Wijoyo, H., Suherman, S., & Khiong, K. (2022). Service quality Pandita Lokapalasaraya and Dharmaduta Indonesian Buddhian assembly. *Journal of Educational Administration Research and Review*, 6(1), 1–8.
<https://doi.org/10.17509/earr.v6i1>
- Zanaton, A., Hidayat, S., & Rohaeni, N. (2018). Analisis laporan keuangan berdasarkan PSAK 109 Yayasan Rumah Yatim Arrohman. *AKUISISI: Jurnal Akuntansi*, 14(2). <http://dx.doi.org/10.24217>