

ABSTRAK

Tesis dengan judul “Penerapan Interpretasi Standar Akuntansi Keuangan Nomor 35 Terhadap Praktik *Good Corporate Governance* Dalam Pengelolaan Keuangan Masjid (Studi Pada Masjid An Nuur Tulungagung)” ditulis oleh Angga Widyawardana, Magister Ekonomi Syariah Pascasarjana Universitas Islam Negeri Sayyid Ali Rahmatullah Tulungagung dibimbing oleh Dr. Muhammad Aswad, M.A. dan Dr. H. Mashudi, M.Pd.I.

Kata kunci: ISAK 35, *Good Corporate Governance*, Laporan Keuangan Masjid.

Penelitian ini dilatarbelakangi oleh sebuah laporan keuangan Masjid An Nuur Tulungagung yang pengelolaan keuangannya selama ini seringkali dilakukan secara sederhana. Hal ini menimbulkan potensi kurangnya transparansi, akuntabilitas terhadap pengelolaan dana. Interpretasi Standar Akuntansi Keuangan (ISAK) Nomor 35 tentang penyajian laporan keuangan entitas berbasis syariah hadir sebagai pedoman untuk entitas nonlaba termasuk masjid dalam menyusun laporan keuangannya secara lebih sistematis dan akuntabel. Penerapan ISAK 35 juga sejalan dengan prinsip-prinsip *Good Corporate Governance* (GCG) seperti transparansi, akuntabilitas, responsibilitas, independensi, dan kewajiban, yang penting dalam meningkatkan kepercayaan publik terhadap tata kelola keuangan.

Tujuan penelitian ini diharapkan (1) dapat mengeksplorasi bagaimana penerapan Interpretasi Standar Akuntansi Keuangan Nomor 35 (ISAK 35) terhadap praktik *Good Corporate Governance* dalam konteks pengelolaan keuangan Masjid An Nuur Tulungagung (2) Memahami tantangan dan hambatan yang dihadapi oleh pengurus Masjid An Nuur (3) Mengeksplorasi harapan dan manfaat yang dirasakan oleh jamaah dan masyarakat di sekitar Masjid An Nuur Tulungagung.

Metode penelitian dengan menggunakan penelitian kualitatif yaitu pengumpulan data suatu latar alamiah dengan maksud menafsirkan fenomena yang terjadi dimana peneliti adalah sebagai instrumen kunci, mampu memberikan peluang bagi penulis untuk mengungkapkan kronologi peristiwa, menilai dan memberikan ekplanasi atas hubungan kausalitas diantara berbagai data dan mengungkap lebih mendalam mengenai latar belakang hubungan tersebut Pendekatan yang dilakukan dengan obsevasi, wawancara dan dokumentasi.

Hasil penelitian menunjukkan bahwa penerapan ISAK 35 di Masjid An Nuur masih belum sepenuhnya optimal. Keterbatasan sumber daya manusia dan pemahaman akuntansi menjadi kendala utama dalam implementasinya. Namun demikian, penerapan sebagian aspek ISAK 35 telah mendorong terciptanya prinsip *Good Corporate Governance* GCG seperti transparansi, akuntabilitas, dan tanggung jawab dalam pengelolaan keuangan masjid. Penelitian ini merekomendasikan pelatihan dan pendampingan teknis bagi pengelola masjid untuk meningkatkan pemahaman terhadap standar pelaporan keuangan yang transparansi, akuntabilitas, responsibilitas, independensi, dan kewajiban seperti pinsip dari *Good Corporate Governance* GCG.

ABSTRACT

The thesis entitled "The Implementation of Interpretation of Financial Accounting Standards Number 35 on Good Corporate Governance Practices in Mosque Financial Management (A Study at Masjid An Nuur Tulungagung)" was written by Angga Widyawardana, Master of Sharia Economics, Postgraduate Program of the State Islamic University Sayyid Ali Rahmatullah Tulungagung, under the supervision of Dr. Muhammad Aswad, M.A., and Dr. H. Mashudi, M.Pd.I.

Keywords: ISAK 35, Good Corporate Governance, Mosque Financial Reports.

This research is motivated by the financial report of An Nuur Mosque in Tulungagung, where financial management has often been carried out in a simple and informal manner. This condition raises the potential for a lack of transparency and accountability in fund management. The Interpretation of Financial Accounting Standards (ISAK) No. 35 on the presentation of financial statements for sharia-based entities serves as a guideline for non-profit entities, including mosques, to prepare their financial reports in a more systematic and accountable way. The application of ISAK 35 also aligns with the principles of Good Corporate Governance (GCG), such as transparency, accountability, responsibility, independence, and fairness, which are crucial in building public trust in financial governance.

The objectives of this study are to: (1) explore how the implementation of ISAK 35 affects the practice of Good Corporate Governance in the financial management of An Nuur Mosque in Tulungagung; (2) understand the challenges and obstacles faced by the mosque's management; and (3) explore the expectations and perceived benefits among the congregants and local community around An Nuur Mosque.

This research employs a qualitative approach, involving data collection in a natural setting with the aim of interpreting the phenomena as they occur, where the researcher acts as the key instrument. This approach allows the researcher to uncover the chronology of events, assess and explain causal relationships among various data points, and provide deeper insights into the background of those relationships. Data was gathered through observation, interviews, and documentation.

The findings reveal that the implementation of ISAK 35 at An Nuur Mosque is not yet fully optimized. Limited human resources and lack of accounting knowledge are the main barriers to its effective implementation. Nevertheless, partial application of ISAK 35 has contributed to the realization of several GCG principles such as transparency, accountability, and responsibility in the mosque's financial management. The study recommends training and technical assistance for mosque administrators to enhance their understanding of financial reporting standards in line with the GCG principles of transparency, accountability, responsibility, independence, and fairness.