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Evaluation of the Implementation of ISAK No. 335 in the Reporting of Islamic Educational Foundations

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ABSTRACT

Since the enactment of Interpretation of Financial Accounting Standards (ISAK) No. 335 on January 1, 2024, nonprofit entities, including Islamic education foundations, have been required to adjust their financial reporting practices from PSAK 45 to the new standard, which is more aligned with PSAK 1. However, the specific characteristics of Islamic education foundations, which manage community funds, waqf funds, and government funding, present challenges in transitioning to this standard. This study aimed to evaluate the implementation of ISAK No. 335 in the financial reporting of Islamic education foundations and identify the obstacles encountered during the implementation process. This study employed a library research method by analyzing relevant scientific articles, books, and regulations published between 2020 and 2025. The collected data were qualitatively synthesized to obtain a comprehensive understanding of implementation trends. The findings indicated that the implementation of ISAK No. 335 in Islamic education foundations remained in a transitional stage, with varying levels of compliance. The main challenges included limited human resource competence in nonprofit accounting, difficulties in classifying net assets (with restrictions and without restrictions), and limitations in accounting information systems. Nevertheless, the application of ISAK No. 335 was found to improve the transparency and accountability of foundations in the eyes of donors and government stakeholders. Synergy among regulators, academics, and foundation administrators is needed through technical training and the provision of digital reporting tools to accelerate compliance with applicable accounting standards.

INTRODUCTION

Financial statements serve as the primary medium for providing reliable and relevant financial information to stakeholders to support economic decision-making and organizational policies (Auliyah & Agit, 2024; Neiroukh & Çağlar, 2025; Rejison, 2025; Ren, 2022; Saleh et al., 2023). The obligation to prepare financial statements applies not only to profit-oriented business entities but also to nonprofit entities, including educational foundations, as a form of public accountability (Budiarso & Maradesa, 2025). Therefore, the Indonesian Institute of Accountants (IAI) issued ISAK No. 335 as a guideline for preparing financial statements for nonprofit entities, including provisions for five main financial reports and the classification of net assets into restricted and unrestricted categories (Standar et al., 2025).

ISAK No. 335 is an Indonesian accounting standard that regulates the presentation of financial statements for nonprofit-oriented entities and replaces PSAK 45. The standard provides specific guidance for organizations such as foundations and associations, emphasizing transparency in resource management through the classification of net assets as with restrictions and without restrictions. ISAK No. 335 requires the presentation of five main financial reports: the Statement of Financial Position, Statement of Comprehensive Income, Statement of Changes in Net Assets, Statement of Cash Flows, and Notes to Financial Statements. The standard is applied by nonprofit entities that receive resources, such as donations or grants, without an expectation of equivalent returns from the providers.

However, the implementation of ISAK No. 335 continues to face various challenges in practice. Studies have shown that many nonprofit entities have not fully adopted ISAK No. 335 as the applicable reporting standard, and their financial statements have not properly classified financial elements according to the required categories (Kurniawan, 2024). Amalia (2023) also concluded that the application of ISAK No. 35 in financial statements remains insufficient, particularly in the measurement of non-financial assets and disclosure of material information. Meanwhile, Diningsih et al. (2023) found that although some nonprofit entities have implemented ISAK No. 335, improvements are still required in revenue recognition and fund allocation practices. Ahmad Djalaluddin (2025) explained that nonprofit entities have not fully presented statements of changes in net assets and notes to financial statements in accordance with ISAK No. 335 requirements (Analysis of the Implementation of Interpretation of Financial Accounting Standards (ISAK) 35 - Repository of Maulana Malik Ibrahim State Islamic University of Malang, 2022). Afifah and Faturrahman (2021), as well as Rumagit et al. (2025), demonstrated that many foundations have not properly classified funds according to ISAK No. 335 provisions and continue to prepare financial reports using a business-entity accounting approach. Irma Ayu Husnaini et al. (2023) identified limited human resource competence, particularly in understanding accounting standards and financial reporting techniques, as a major factor contributing to low financial accountability among nonprofit entities.

The objectives of this study were to: (1) assess the extent of ISAK No. 335 implementation in the financial reporting practices of Islamic educational foundations, (2) identify technical and non-technical obstacles encountered during the implementation process, and (3) propose strategies to improve compliance with ISAK No. 335. This research was expected to provide practical recommendations for foundation administrators to improve financial reporting practices, offer insights for policymakers in developing targeted support programs, and contribute to academic discussions on the implementation of nonprofit accounting standards in the Islamic education sector (Early Armein Thahar et al., 2024).

METHOD

Research Design

This study used a descriptive qualitative design with a literature study approach. Data were collected, reviewed, and analyzed from relevant written sources to evaluate the implementation of accounting standards in nonprofit entities. The research focused on analyzing documents, scientific journals, financial reports, and related regulations, including ISAK No. 335. The literature study involved the analysis of secondary data obtained from academic databases and published sources. The researcher acted as an analyst by comparing relevant theories, previous studies, and regulatory provisions to identify patterns, research gaps, and conclusions related to the implementation of accounting standards in nonprofit entities.

Data Sources (Literature Data)

The data collected are secondary, sourced from:

1. Regulatory Literature: The original text of ISAK 335 issued by the Indonesian Institute of Accountants (IAI).
2. Academic Literature: Previous research journals on educational foundation accounting and the implementation of PSAK 45/ISAK 335, accessible through Google Scholar or Neliti.
3. Public Reports: Financial statements of similar foundations published openly, or annual report documents from the official websites of educational foundations.

Data Collection Technique

The techniques used are Documentation Study and Browsing. The steps include:

1. Literature search using the keywords: "Evaluation of ISAK 335", "Islamic Education Foundation Accounting", and "Non-Profit Sector Financial Statements".
2. Selection of relevant sources based on the criterion of recent publication year (the last 5-10 years).
3. Note-taking on common obstacles and the level of success in implementing the standard at Islamic educational institutions.

Data Analysis Technique

The analysis was conducted using Content Analysis, with the following stages:

1. Categorization: Grouping the components of the foundation's financial statements (net assets, comprehensive income, etc.) based on the theory in ISAK 335.
2. Comparison: Comparing findings from various literature case studies to identify common patterns of obstacles (e.g., lack of competent human resources or limitations in IT systems).
3. Critical Evaluation: Assessing the gap between accounting standard theory and practical reality in Islamic education foundations based on the secondary data found.

Data Validity

Data validity is conceptualized through Literature Source Triangulation, namely verifying information by comparing it across several different research journals and accounting textbooks to obtain an objective conclusion. Triangulation is essentially a multi-method approach used by researchers when conducting research, and collecting and analyzing data. The basic idea is that the phenomenon under study can be well understood, thereby achieving a high level of truth, if approached from various points of view. Capturing a single phenomenon from different perspectives makes it possible to obtain a more reliable level of truth. (Vera Nurfajriani et al., 2024)

RESULTS AND DISCUSSION

The role of accounting in the financial management of an entity is increasingly recognized by many parties, both profit-oriented and non-profit entities. The most basic role of accounting is, of course, its ability to present various information and answers related to all forms of financial activity. Fundamentally, non-profit entities differ from business entities. Although non-profit entities are not profit-oriented, they still deal with financial matters because non-profit entities have budgets, pay employees, pay electricity and telephone bills, and handle other financial matters. In addition, there is a special characteristic of non-profit entities in obtaining the resources needed to carry out their operational activities: non-profit entities obtain resources from contributions of donors who do not expect repayment or an economic benefit in return comparable to the amount of resources provided. (Setiadi, 2021)

Non-profit organizations require management that differs from profit organizations or government agencies. The management of non-profit organizations, as well as the criteria for achieving their performance, is not based solely on economic considerations, but on the extent to which the community they serve is empowered according to the context of their lives and human potential. Genuine social and humanitarian character is a distinctive feature of the service provided by non-profit organizations. Human beings become both the center and the agents of change and societal renewal, aimed at reducing poverty, creating welfare, gender equality, justice, and peace, and freedom from conflict and violence (Malasai et al., 2024).

Currently, many parties are increasingly aware of the importance of accounting's role in the financial management of an entity, whether profit-oriented or non-profit. Non-profit organizations, previously regulated under PSAK 45, are now regulated under ISAK 335. Non-profit organizations regulated under ISAK 35 include mosques and foundations (Afridayani et al., 2022).

The importance of applying generally accepted guidelines or standards, namely ISAK 335, in preparing financial statements lies in its role as a form of accountability for the resources owned by the Foundation, which are sourced from donations. Fundraising activities are carried out not only through donors but also through government funding. The implementation of financial reporting based on ISAK 335, which results in transparency in fund acquisition and use, is expected to enhance the school's credibility. The implementation of ISAK 335 is very important because Foundations have distinct and special characteristics, such as: (1) the foundation's resources come from contributors who do not expect repayment; (2) they produce goods and/or services without the aim of generating profit, and if a foundation's activities result in profit, the amount is never distributed to the founders or owners of the foundation; and (3) there is no ownership, in the sense that ownership cannot be sold, transferred, or redeemed, or that such ownership does not reflect a proportional share of the foundation's resources upon liquidation or dissolution. (Kurniawan, 2024)

This study evaluates the conformity of financial statement presentation at Islamic education foundations with the provisions of the Statement of Financial Accounting Standards Interpretation (ISAK) 335 on the Presentation of Financial Statements of Non-Profit Oriented Entities. Based on the analysis of the foundations' financial statements, it was found that, in general, foundations have prepared financial statements as a form of accountability to stakeholders, such as administrators, donors, the government, and the community. However, the financial statement presentation carried out has not yet fully referred to the format and provisions set out in ISAK 335.

The financial statements prepared by foundations generally consist only of a cash receipts and disbursements report and a simple statement of financial position. Meanwhile, based on ISAK 335, non-profit entities are required to present a statement of financial position, a statement of comprehensive income, a statement of changes in net assets, a statement of cash flows, and notes to the financial statements. Of these components, several reports have not yet been presented by the foundations.

In addition, the classification of net assets, which should be distinguished into net assets with restrictions and without restrictions from resource providers, has also not been adequately applied. Funds received from donors and other sources are still recorded generally, without any grouping based on restrictions on their use.

The research results show that the level of conformity of Islamic education foundations' financial statement presentation with ISAK 335 is still in the fairly adequate category, but has not yet fully met the applicable standard. This condition indicates that foundations already have an awareness of the importance of financial reporting, but the implementation of accounting standards still faces various obstacles, such as limited human resources, a lack of understanding of non-profit entity accounting standards, and the absence of a structured reporting system.

ISAK 335 emphasizes the importance of transparency and accountability in the financial management of non-profit entities. Through the presentation of complete financial statements in accordance with the standard, users of financial statements can obtain relevant information regarding the organization's financial condition, performance, and cash flows. In the context of Islamic education foundations, the implementation of ISAK 335 is important because foundations manage funds originating from various parties, such as students, donors, the government, and the community.

The discrepancies found, particularly the incompleteness of financial statement components, can reduce the quality of the information produced. For example, the absence of a statement of changes in net assets makes it difficult for users of financial statements to determine changes in the resources owned by the foundation during a given period. Similarly, the unavailability of notes to the financial statements results in a lack of supporting information needed to understand the figures presented in the main reports.

These research findings are consistent with various previous studies stating that many non-profit organizations, including educational foundations, still face difficulties in fully implementing ISAK 335. The main factor causing this condition is the limited competence of financial management personnel and the lack of training related to the latest accounting standards.

In addition, commitment is needed from foundation administrators to implement a better financial recording and reporting system so that the resulting financial statements can meet the principles of transparency, accountability, and relevance of information. Thus, public and stakeholder trust in the foundation's financial management can continue to increase. (Alfarizi et al., 2024) found that the preparation of financial statements in accordance with ISAK 335 can enhance the transparency and accountability of non-profit organizations.

Based on the literature study results on educational foundations, it was found that the full implementation of ISAK 335 still faces various obstacles, both technical and non-technical. The technical obstacles found include limited human resource competence in the field of accounting, particularly regarding understanding of non-profit entity accounting standards. Most foundation financial managers still use a simple recording system focused on cash receipts and disbursements, and are thus not yet able to prepare financial statements in accordance with the provisions of ISAK 335. Therefore, Islamic education foundations need to improve human resource capacity through accounting training and the preparation of ISAK 335-based financial statements.

In addition, foundations also experience obstacles in using an adequate accounting information system. Transaction recording is still carried out manually, which risks causing recording errors and delays in preparing financial statements. Limited transaction documentation and the absence of internal technical guidelines on preparing financial statements based on ISAK 335 are also contributing obstacles.

Meanwhile, the non-technical obstacles found include a lack of support and commitment from administrators toward the implementation of more complex accounting standards. Some administrators consider that simple financial statements are already sufficient to meet the foundation's internal needs. In addition, limited budgets for human resource training and accounting system development mean that the implementation of ISAK 335 has not yet become a top priority.

The research results show that the main obstacle in implementing ISAK 335 at educational foundations stems from the human resource aspect. The low level of understanding among financial managers regarding non-profit entity accounting standards causes the preparation of financial statements to remain oriented toward simple cash reports. This condition indicates that accounting competence is an important factor in the successful implementation of ISAK 335. Without adequate understanding, managers will have difficulty classifying accounts, recognizing transactions, and presenting the statement of financial position and statement of comprehensive income in accordance with the standard.

This finding is consistent with research conducted by Mhd Reza Alfarizi and colleagues, which states that one of the obstacles to implementing ISAK 335 in non-profit entities is the limited understanding of managers regarding applicable accounting standards. As a result, the financial statements presented have not yet fully met the principles of accountability and transparency.

From a technological perspective, the use of a manual recording system makes the process of preparing financial statements less effective and efficient. In fact, the implementation of ISAK 335 requires more systematic recording so that financial information can be presented completely and reliably. Therefore, foundations need to consider using an accounting application or information system suited to the organization's needs.

Non-technical obstacles in the form of a lack of commitment from administrators are also a factor affecting the success of ISAK 335 implementation. Leadership support is essential in providing resources, formulating policies, and overseeing the financial reporting process. Without such commitment, the implementation of accounting standards is often regarded as an additional administrative burden rather than a means of enhancing organizational accountability.

In addition, budget limitations mean that training and human resource capacity development have not been carried out optimally. In fact, competency improvement through training is an important step to ensure that financial managers understand and are able to correctly implement the provisions of ISAK 335. Financial Human Resources (HR) refers to the parties directly involved with an organization's finances, whether in recording, managing, or producing the organization's financial statements. The qualities that financial HR must possess in carrying out their duties and functions refer to the accounting graduate quality standards set by IFAC (International Federation of Accountants). The financial performance of Islamic Education Foundations is influenced by the competence of financial human resources.

Financial managers who understand financial science can make it easier to prepare financial statements. Financial statements prepared by competent human resources can be held accountable for their content. The competence of financial human resources greatly affects school financial performance, based on Resource-Based Theory (RBT). With superior resources -- in this case, good competence among financial HR -- Islamic Education Foundations are expected to be able to implement good business strategies, which will ultimately make it easier for Islamic education foundations to manage their financial performance. (FAUZAN, 2020)

Based on the literature study on the implementation of financial reporting at educational foundations and non-profit entities, it was found that the quality of financial reporting still faces various obstacles that affect the level of organizational accountability and transparency. Several studies show that many foundations have not prepared financial statements in accordance with the provisions of ISAK 335 due to limited human resources, a lack of understanding of accounting standards, and a weak internal control system.

This study also shows that the financial statements prepared by some foundations still focus on recording simple cash receipts and disbursements. The preparation of the statement of financial position, statement of comprehensive income, statement of changes in net assets, statement of cash flows, and notes to the financial statements has not been carried out completely. This condition causes the resulting financial information to insufficiently meet the characteristics of relevance, reliability, comparability, and understandability for stakeholders.

In addition, several studies reveal that a lack of training and mentoring related to the implementation of ISAK 335 is a major factor hindering improvements in the quality of financial reporting. On the other hand, foundations that have implemented a structured recording system, use accounting applications, and receive mentoring from professionals show better financial reporting quality that is in line with applicable standards.

Based on these findings, the recommended improvement strategies include enhancing the competence of financial managers, strengthening the internal control system, utilizing information technology in financial recording and reporting, developing financial standard operating procedures (SOPs), and conducting periodic evaluations and audits.

The literature study shows that improving the quality of foundation financial reporting depends not only on the existence of accounting standards, but also on the organization's ability to implement those standards consistently. According to various studies, managers' understanding of ISAK 335 is an important factor in producing financial statements consistent with the principles of accountability and transparency.

The first recommended strategy is to improve human resource competence through training, workshops, and technical mentoring on preparing ISAK 335-based financial statements. Adequate competence will help managers understand transaction classification, financial statement preparation, and the disclosure of information required in the foundation's financial statements.

The second strategy is to strengthen the internal control system. Good internal control can minimize recording errors, misuse of funds, and discrepancies in financial reporting.

Managers need to implement segregation of duties, transaction authorization mechanisms, and complete documentation for every financial transaction.

The third strategy is the utilization of information technology. The use of accounting applications can improve the efficiency of the recording process and the preparation of financial statements. A computerized system also helps produce reports that are more accurate, timely, and easily traceable, thereby supporting the decision-making process.

Furthermore, the development of financial SOPs is an important strategy for creating uniformity in financial management procedures. SOPs can serve as guidelines for all parties involved in the financial process, thereby reducing the risk of errors and improving compliance with accounting standards.

The final strategy is the implementation of periodic evaluations and audits. Both internal and external audits can serve as a means of oversight and continuous improvement of financial reporting quality. Through audits, foundations can identify weaknesses in the reporting system and obtain the necessary improvement recommendations.

By implementing these strategies in an integrated manner, foundations are expected to be able to improve the quality of financial reporting in accordance with ISAK 335, thereby strengthening the accountability, transparency, and trust of stakeholders in the management of foundation funds.

CONCLUSION

Thus, it can be concluded that the obstacles to the full adoption of ISAK No. 335 in educational foundations stem not only from technical aspects, such as limited accounting competence and inadequate accounting systems, but also from non-technical factors, including organizational commitment and resource limitations. Therefore, efforts are needed to improve human resource capacity, strengthen management support, and develop adequate accounting systems to ensure that the implementation of ISAK No. 335 can be carried out effectively.

The first recommended strategy is to improve human resource competence in nonprofit accounting. The second strategy is to strengthen internal control systems. The third strategy involves utilizing information technology to support financial reporting processes. The development of financial standard operating procedures (SOPs) is also essential to establish consistency and uniformity in financial management practices. Finally, periodic evaluations and audits should be implemented to ensure continuous compliance with ISAK No. 335 requirements.

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