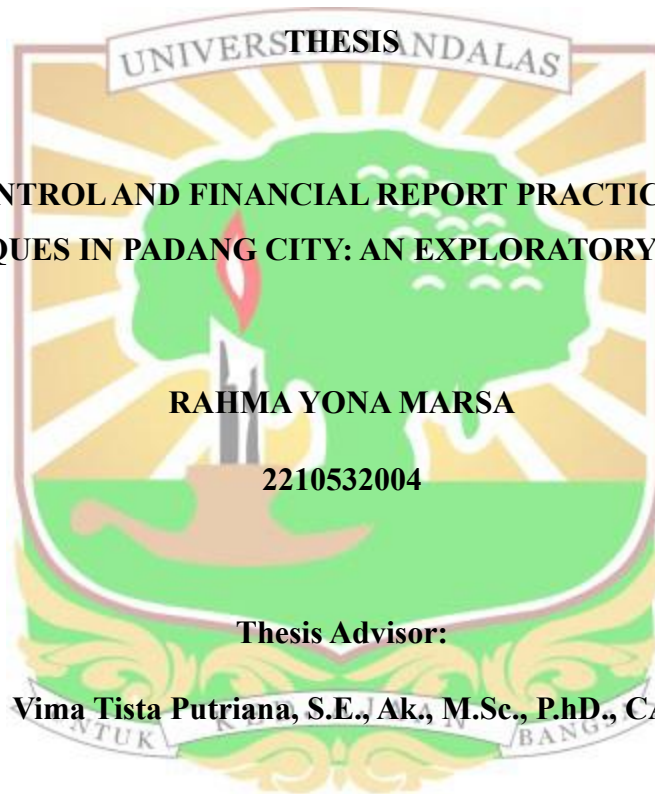




**ANDALAS UNIVERISTY**



**INTERNAL CONTROL AND FINANCIAL REPORT PRACTICES CREATED BY  
MOSQUES IN PADANG CITY: AN EXPLORATORY STUDY**

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## ABSTRACT

This study aims to investigate the implementation of internal controls applied by mosques in Padang City and to investigate the implementation of mosque financial reporting in accordance with ISAK No. 35. This study was conducted using a qualitative method involving 104 mosques in Padang City. The results of this study indicate that the internal control of mosques is adequate, but still needs to be strengthened in terms of prevention, especially related to cash management and separation of functions. For the financial report based on ISAK 35, the overall results of the study show that the mosque is quite good in implementing ISAK 35, but are not yet fully standardized in accordance with ISAK 35, in terms of the management's understanding, the completeness of the reports, and the consistency of reporting.

Keywords: Mosque, Internal Control, Financial Reporting, ISAK 35

