

PENYAJIAN LAPORAN KEUANGAN BERDASARKAN INTERPRETASI STANDAR AKUNTANSI KEUANGAN (ISAK) 35 PADA YAYASAN CINTA NUSANTARA

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui bagaimanakah pelaporan keuangan Yayasan Cinta Nusantara, apakah sudah sesuai dengan Interpretasi Standar Akuntansi Keuangan (ISAK) nomor 35 tentang penyajian laporan keuangan entitas berorientasi nonlaba serta membuat perbandingannya. Teknik analisis data yang digunakan adalah metode kuantitatif karena berisi tentang perhitungan-perhitungan angka dan teknik pengumpulan datanya melalui wawancara, dokumentasi dan observasi. Hasil analisis yang diperoleh peneliti yaitu bahwa, laporan keuangan Yayasan Cinta Nusantara masih dibuat secara sederhana belum sesuai dengan Interpretasi Standar Akuntansi Keuangan (ISAK) nomor 35, mereka hanya mencatat pemasukan, pengeluaran, laba rugi, serta neracanya. Peneliti memberikan saran agar Yayasan Cinta Nusantara dapat mencatat laporan keuangannya berdasarkan Interpretasi Standar Akuntansi Keuangan (ISAK) nomor 35 yang telah disahkan dan dikhususkan untuk yayasan yaitu laporan posisi keuangan, laporan penghasilan komprehensif, laporan arus kas, laporan perubahan aset neto, dan catatan atas laporan keuangan dengan sampel laporan keuangan januari sampai desember tahun 2022 dengan tujuan supaya laporan keuangan Yayasan Cinta Nusantara dapat lebih mudah dipahami saat dimintai pertanggungjawaban oleh pihak pertama maupun pihak ketiga.

Kata Kunci: ISAK 35, Laporan Keuangan, Yayasan.

***Presentation Of Financial Statements Based On The
Interpretation Of Financial Accounting Standards (ISAK)
35 At Yayasan Cinta Nusantara***

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ABSTRACT

This study aims to determine how the financial reporting of Yayasan Cinta Nusantara, whether it is in accordance with the Interpretation of Financial Accounting Standards (ISAK) number 35 concerning the presentation of financial statements of non-profit oriented entities and make comparisons. The data analysis technique used is quantitative method because it contains numerical calculations and data collection techniques through interviews, documentation and observation. The results of the analysis obtained by the researcher are that, the financial statements of the Cinta Nusantara Foundation are still made simply not in accordance with Interpretation of Financial Accounting Standards (ISAK) number 35, they only record income, expenses, profit and loss, and the balance sheet. Researchers provide suggestions so that the Cinta Nusantara Foundation can record its financial statements based on the interpretation of Financial Accounting Standards (ISAK) number 35 which has been ratified and devoted to foundations, namely the statement of financial position, statement of comprehensive income, statement of cash flows, statement of changes in net assets, and notes to financial statements with a sample of financial statements from January to December 2022 with the aim that the financial statements of the Cinta Nusantara Foundation can be more easily understood when held accountable by first parties and third parties.

Keywords: ISAK 35, Financial Statmens, Foundation