

ABSTRAK

UJANG WAHIDIN NIM 2017156058. Analisis Penyajian Laporan Keuangan Organisasi Nonlaba berdasarkan ISAK 35 (Studi Kasus Panti Sosial Tresna Werdha Budi Mulia 2 Cengkareng). Di bawah bimbingan Dewi Anggraini, SE, MM, Ak

Tujuan penelitian untuk mengetahui kesesuaian penyajian laporan keuangan yang di terapkan Panti Sosial Tresna Werdha Budi Mulia 2 Cengkareng berdasarkan aturan penyajian laporan keuangan organisasi nonlaba interpretasi standar akuntansi keuangan 35. Sumber data di peroleh dari laporan keuangan Panti Sosial Tresna Werdha Budi Mulia Cengkareng periode 1 januari 2020 sampai 31 desember 2020. Metode analisis yang di gunakan penulis adalah metode analisis deskriptif kualitatif. Peneliti menemukan adanya laporan neraca yang tidak diubah menjadi laporan posisi keuangan, tidak adanya akun perubahan aset netto pada laporan posisi keuangan, tidak diubahnya laporan operasional menjadi laporan penghasilan komprehensif. Hasil penelitian dapat di simpulkan bahwa penyajian laporan keuangan Panti Sosial Tresna Werdha Budi Mulia 2 Cengkareng belum sesuai dengan aturan penyajian laporan keuangan interpretasi standar akuntansi keuangan (ISAK) 35, *Kata kunci : ISAK35, Laporan Keuangan, Non-labaix*

ABSTRACT

UJANG WAHIDIN NIM 2017156058. Analysis of Financial Statement Presentation of Non-Profit Organizations based on ISAK 35 (Case Study of Tresna Werdha Budi Mulia 2 Cengkareng Social Institution). Under the guidance of Dewi Anggraini, SE, MM, Ak

The purpose of the study was to determine the suitability of the presentation of financial statements that were applied to the Tresna Werdha Budi Mulia 2 Cengkareng Social Institution based on the rules for presenting the financial statements of non-profit organizations interpretation of financial accounting standards. until December 31, 2020. The analytical method used by the author is a qualitative descriptive analysis method. The researcher found that the balance sheet report was not converted into a statement of financial position, there was no net asset change account in the statement of financial position, and the operational report was not converted into a comprehensive income statement. The results of the study can be concluded that the presentation of the financial statements of the Tresna Werdha Budi Mulia 2 Cengkareng Social Institution has not been in accordance with the rules for presenting financial statements with the interpretation of financial accounting standards (ISAK) 35,

Keywords: ISAK35, Financial Statements, Non-profit