

ABSTRAK

PENYUSUNAN LAPORAN KEUANGAN ORGANISASI NIRLABA BERDASARKAN PERNYATAAN STANDAR AKUNTANSI KEUANGAN (PSAK) NO. 45 (Studi Kasus : Yayasan Bina Bhakti)

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Tujuan penelitian ini adalah menyajikan laporan keuangan Yayasan Bina Bhakti berdasarkan Pernyataan Standar Akuntansi Keuangan (PSAK) No. 45. Yayasan Bina Bhakti dalam penyusunan laporan keuangan belum menggunakan pedoman yang berlaku untuk organisasi sektor publik. Salah satu cara agar laporan keuangan Yayasan Bina Bhakti dapat mudah dipahami, relevan, dan memiliki daya banding yang tinggi, maka Yayasan Bina Bhakti harus menyusun laporan keuangan berdasarkan PSAK No. 45.

Jenis penelitian ini adalah studi kasus. Data diperoleh dengan melakukan wawancara dan dokumentasi. Teknik analisis data menggunakan analisis deskriptif berdasarkan pada langkah-langkah penyusunan laporan keuangan. Hasil penelitian ini adalah laporan keuangan Yayasan Bina Bhakti berdasarkan pedoman PSAK No. 45 sesuai dengan informasi yang didapatkan.

Kata Kunci: Pernyataan Standar Akuntansi Keuangan (PSAK) No. 45, Laporan Keuangan, Organisasi Nirlaba.

ABSTRACT

**PREPARATION OF NON PROFIT ORGANIZATION FINANCIAL
STATEMENTS BASED ON STATEMENT OF FINANCIAL
ACCOUNTING STANDARD (PSAK) NO. 45**

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The purpose of this study was to present the financial statements of Yayasan Bina Bhakti based on Statement of Financial Accounting Standards (PSAK) No.45. The preparation of the financial statements at Yayasan Bina Bhakti didn't use the guidelines applicable to public sector organizations. One of the ways for Yayasan Bina Bhakti's financial statements to be easily understood, relevant, and have high appeal, is that they must be prepared based on PSAK No. 45.

The type of this research was a case study. Data obtained by conducted interviews and documentation. Data analysis techniques used was descriptive analysis based on the steps of preparing financial statements. The results of this study was the financial statements of Yayasan Bina Bhakti based on PSAK No. 45 in accordance with the information obtained.

Keywords: Statement of Financial Accounting Standards (PSAK) No. 45, Financial Statements, Nonprofit Organizations.