

ABSTRAK

EVALUASI PENERAPAN PSAK NO. 45 PADA PENYAJIAN LAPORAN
KEUANGAN ORGANISASI NIRLABA

Studi Kasus pada Lembaga Swadaya Masyarakat IRE (Institute
For Research And Empowerment)

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Penelitian ini bertujuan untuk menilai penerapan delapan belas paragraf dalam PSAK No. 45 pada penyajian laporan keuangan LSM IRE serta untuk mengetahui hambatan yang dialami LSM IRE dalam menerapkan PSAK No. 45.

Jenis penelitian adalah studi kasus. Data diperoleh dengan melakukan wawancara dan dokumentasi. Teknik analisis data yang digunakan adalah teknik analisis deskriptif.

Hasil penelitian menunjukkan laporan keuangan LSM IRE terdiri atas laporan posisi keuangan, laporan aktivitas, laporan arus kas dan catatan atas laporan keuangan. Dari delapan belas paragraf yang digunakan untuk melihat penerapan PSAK No. 45 pada penyajian laporan keuangan LSM IRE, hanya satu paragraf saja yang belum sesuai dalam penyajian laporan keuangan LSM IRE yaitu paragraf tigapuluh delapan point C. Ketidaksesuaiannya terletak pada belum dijelaskan informasi likuiditas aset dan saat jatuh tempo kewajiban dalam catatan atas laporan keuangan LSM IRE. Hambatan yang dialami LSM IRE dalam menerapkan PSAK No. 45 yaitu belum tersedianya *software* yang dapat menghasilkan laporan keuangan yang sesuai dengan format menurut PSAK No. 45. Dari hal-hal di atas, maka dapat disimpulkan bahwa PSAK No. 45 telah diterapkan dalam penyajian laporan keuangan LSM IRE.

ABSTRACT

AN EVALUATION OF THE IMPLEMENTATION OF STATEMENT OF FINANCIAL ACCOUNTING CONCEPTS (SFAC) NUMBER 45 ON FINANCIAL STATEMENT OF NON PROFIT ORGANIZATION.

A Case Study at non-governmental organization IRE (Institute for Research and Empowerment)

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The purpose of this research was to evaluate the implementation of eighteen paragraphs of SFAC No. 45 on Institute for Research and Empowerment (IRE) non-governmental organization's (NGO) financial statement. The other goal was to discover constraints experienced by IRE NGO in applying SFAC No.45.

The type of research was case study. The data were obtained by conducting interviews and documentation. The data analysis technique used in the research was descriptive analysis.

The result showed that IRE NGO'S financial statement consisted of statement of financial position, statement of activities, statement of cash flow and notes to financial statement. From eighteen paragraphs that were used to observe the implementation of SFAC No. 45 to the IRE NGO'S financial statement, there was only one paragraph that was not appropriate in the financial statement of IRE NGO: paragraph thirty eight point C. IRE NGO did not explain the information of assets liquidation and maturity date of liabilities in its note of financial statement. The constraint experienced by IRE NGO in applying SFAC No. 45 was the lack of software that capable to produce a financial statement which was suitable with standard of financial accounting No. 45 format. Based on the above finding, then it could be concluded that SFAC No. 45 had been applied in the financial statement of IRE NGO.