

ABSTRAK

EVALUASI LAPORAN KEUANGAN ORGANISASI NIRLABA

Studi Kasus di Paroki Santa Maria Assumpta Kota Baru Kupang

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Tujuan penelitian ini untuk mengetahui laporan keuangan Paroki Santa Maria Assumpta Kota Baru Kupang, apakah sudah sesuai dengan ketentuan Pernyataan Standar Akuntansi Keuangan (PSAK) 45.

Jenis penelitian adalah Studi kasus. Data penelitian meliputi data primer dan data sekunder yang diperoleh melalui wawancara dan dokumentasi. Teknik analisis data yang digunakan adalah deskriptif komparatif.

Hasil penelitian menunjukkan, Paroki Santa Maria Assumpta Kupang belum menyusun dan menyajikan laporan keuangan yang sesuai dengan ketentuan menurut PSAK 45. Menurut PSAK 45, organisasi nirlaba seperti paroki seharusnya menyajikan 4 (empat) laporan keuangan yaitu laporan posisi keuangan, laporan aktivitas, laporan arus kas dan catatan atas laporan keuangan. Pada praktiknya Paroki Santa Maria Assumpta Kupang hanya menyajikan laporan kas harian dan laporan keuangan bulanan.

Kata kunci: organisasi nirlaba, laporan keuangan, PSAK 45.

ABSTRACT

**EVALUATION OF FINANCIAL STATEMENTS
OF NONPROFIT ORGANIZATION**

A Case Study in Santa Maria Assumpta Parish Kota Baru Kupang

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The purpose of this research is to evaluate whether the financial statements of Parish of Santa Maria Assumpta Kota Baru Kupang, has been in accordance with the provisions of Statement of Financial Accounting Standards (PSAK) 45.

Type of research is case study. Research data includes primary data and secondary data obtained through interviews and documentation. Data analysis technique used was descriptive comparative.

The results of the study show that Santa Maria Assumpta Kupang Parish has not yet prepared and presented the financial statements in accordance with the provisions of PSAK 45. According to PSAK 45, non-profit organizations such as parishes should present 4 (four) financial statements, namely statement of financial position, activity report, cash flow statement and notes to the financial statements. In practice Santa Maria Assumpta Kupang Parish only presents daily cash and monthly financial reports.

Keywords: nonprofit organizations, financial statements, PSAK 45.