

## **ABSTRAK**

### **ANALISIS KESIAPAN PENERAPAN PENYAJIAN LAPORAN KEUANGAN ORGANISASI NONLABA BERDASARKAN ISAK 35 DAN SAK ETAP TENTANG PENYAJIAN LAPORAN KEUANGAN ENTITAS BERORIENTASI NONLABA**

(Studi Kasus Di Yayasan Sayap Ibu Cabang D.I Yogyakarta)

Saskia Aurora Putri

NIM: 162114115

Universita Sanata Dharma Yogyakarta

2020

Penelitian ini bertujuan untuk menganalisis penyajian Laporan keuangan Yayasan Sayap Ibu cabang D.I.Yogyakarta berdasarkan ISAK 35 Dan SAK ETAP Tentang Penyajian Laporan Keuangan Entitas Berorientasi Nonlaba.

Jenis penelitian ini adalah kualitatif melalui pendekatan studi kasus. Metode penelitian yang digunakan deskripsif. Data yang diperoleh dengan wawancara, observasi dan dokumentasi. Teknik analisis data dilakukan dengan empat tahap yaitu mereview pencatatan dan pelaporan keuangan, mengevaluasi pencatatan dan pelaporan yayasan berdasarkan standar yang berlaku sekarang yaitu ISAK No 35 dan SAK ETAP, menganalisis hasil evaluasi penyajian laporan keuangan, menyimpulkan dari hasil analisis atas penyajian laporan keuangan, apakah telah sesuai dengan interpretasi standar akuntansi keuangan (ISAK) No 35 tentang penyajian laporan keuangan entitas berorientansi nonlaba dan SAK ETAP.

Hasil dari penelitian ini menunjukkan terdapat ketidaksesuaian penyajian laporan keuangan pada informasi mengenai sifat dan jumlah dari pembatasan permanen, temporer dan terikat serta penyajian laporan arus kas. Sehingga dapat disimpulkan bahwa Yayasan Sayap Ibu memiliki kesiapan dalam penerapan penyajian laporan keuangan organisasi nonlaba berdasarkan ISAK No.35 dan SAK ETAP tentang penyajian laporan keuangan entitas berorientansi nonlaba sebesar 65% dan 35% dikatakan belum memiliki kesiapan untuk menyusun laporan keuangan sesuai ISAK No.35 dengan melakukan perbaikan terhadap penyajian laporan arus kas dan pembatasan permanen, temporer dan terikat.

Kata kunci: Interpretasi Standar Akuntansi Keuangan (ISAK) No.35, penyajian laporan keuangan, entitas berorientansi nonlaba, SAK ETAP.

## ABSTRACT

### **AN ANALYSIS OF THE READINESS TO IMPLEMENT THE PRESENTATION OF THE FINANCIAL STATEMENTS OF NON-PROFIT ORGANIZATIONS BASED ON ISAK 35 AND SAK ETAP ON THE PRESENTATION OF FINANCIAL STATEMENTS OF NON-PROFIT ORIENTED ENTITY**

*(Case Study at Sayap Ibu Foundation Branch D.I Yogyakarta)*

Saskia Aurora Putri

NIM: 162114115

Sanata Dharma Yogyakarta University

2020

*This study aims to analyze the presentation of the financial statements at Yayasan Sayap Ibu branch D.I.Yogyakarta based on ISAK 35 and SAK ETAP on the presentation of financial statements for non-profit oriented entities.*

*This is a qualitative research through a case study approach. The method of this research is descriptive. The data were obtained by interviewing, observing and documenting. The data analysis techniques are divided interviews, observations and documentation. Data analysis techniques are carried out in four stages, namely reviewing financial recording and reporting, evaluating the recording and reporting of foundations based on current standards, namely ISAK No. 35 and SAK ETAP, analyzing the evaluation results of the presentation of financial statements, collecting from the results of analysis on the presentation of financial statements, whether it is in accordance with the interpretation of financial accounting standards (ISAK) No. 35 on the presentation of financial statements of nonlaba entities.*

*The results of this study indicate a mismatch in the presentation of financial statements regarding the nature and amount of permanent, temporary and binding ownership and the presentation of cash flow statements. Therefore, it can be concluded that Sayap Ibu Foundation has 65% of readiness in implementing the presentation of financial statements for nonprofit organizations based on ISAK No. 35 and SAK ETAP regarding the presentation of financial statements for non-profit oriented entities and 35% has not had the readiness to prepare financial statements in accordance with ISAK No. 35 by making improvements to the presentation of the cash flow statement and permanent, temporary and bound restrictions.*

*Keywords: Interpretation of Financial Accounting Standards (ISAK) 35, presentation of financial statements, non-profit oriented entities, SAK ETAP.*

