

ABSTRAK

REKOMENDASI PENYAJIAN LAPORAN KEUANGAN ENTITAS BERORIENTASI NONLABA BERDASARKAN ISAK NO. 35

(Studi Kasus pada Gereja *Christ Centered Fellowship* Yogyakarta)

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Sebagai organisasi nonlaba Gereja *Christ Centered Fellowship* Yogyakarta juga diharuskan dan berhak untuk membuat laporan keuangan dan melaporkan kepada para pemakai laporan keuangan. Oleh karena itu, penelitian ini bertujuan untuk memberikan rekomendasi penyajian laporan keuangan yang sesuai berdasarkan Interpretasi Standar Akuntansi Keuangan Nomor 35 (ISAK).

Penelitian ini menggunakan metode kualitatif dengan pendekatan studi kasus. Tempat penelitian di Gereja *Christ Centered Fellowship* Yogyakarta yang berlokasi di Jl. Tantular No. 121 Yogyakarta. Teknik pengumpulan data pada penelitian ini dilakukan dengan wawancara kepada bagian pengurus keuangan Gereja CCF Yogyakarta dan dokumentasi. Analisis data dilakukan dengan reduksi data, penyajian data, dan *conclusion drawing/verification*.

Hasil dari penelitian ini menunjukkan bahwa Gereja *Christ Centered Fellowship* Yogyakarta tidak menyajikan laporan keuangan yang sesuai dengan Interpretasi Standar Akuntansi Keuangan (ISAK) No. 35 yang meliputi laporan posisi keuangan, laporan aktivitas, laporan arus kas, dan catatan atas laporan keuangan. Laporan keuangan yang disusun Gereja *Christ Centered Fellowship* Yogyakarta hanya laporan penerimaan dan pengeluaran kas.

Kata kunci: Laporan keuangan, Gereja, ISAK 35.

ABSTRACT

RECOMMENDATIONS FOR PRESENTING FINANCIAL STATEMENTS OF NON-PROFIT ORIENTED ENTITIES BASED ON ISAK NO. 35

Case Study at the Church of Christ Centered Fellowship Yogyakarta

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As a non-profit organization, the Church of Christ Centered Fellowship Yogyakarta is required and has the right to make financial reports and report to users of financial statements. Therefore, this study aims to provide recommendations for the presentation of appropriate financial statements based on the Interpretation of Financial Accounting Standards Number 35 (ISAK).

This study uses a qualitative method with a case study approach. The research site is at the Christ Centered Fellowship Church in Yogyakarta, which is located on Jl. Tantular No. 121 Yogyakarta. Data collection techniques in this study were carried out by interviewing the financial management of the Yogyakarta CCF Church and documentation. Data analysis was carried out by data reduction, data presentation, and conclusion drawing/verification..

The results of this study indicate that the Church of Christ Centered Fellowship Yogyakarta does not present financial statements in accordance with the Interpretation of Financial Accounting Standards (ISAK) No. 35 which includes statements of financial position, activity reports, cash flow statements, and notes to financial statements. The financial reports prepared by the Yogyakarta Christ Centered Fellowship Church are only reports of cash receipts and disbursements

Keywords: Financial reports, Church, ISAK 35.