

ABSTRAK

**ANALISIS PENYAJIAN LAPORAN KEUANGAN
ENTITAS NONLABA BERDASARKAN INTERPRETASI
STANDAR AKUNTANSI KEUANGAN NOMOR 35 (ISAK 35)
(Studi Kasus di Yayasan SHEEP Indonesia)**

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2024

Dalam pengelolaan organisasi nonlaba, sangat penting bahwa entitas nonlaba memiliki pedoman atau standar akuntansi yang jelas. Penyusunan laporan keuangan organisasi nonlaba diatur dalam ketentuan ISAK No.35. Tujuan penelitian ini adalah untuk mengetahui dan menganalisis kesesuaian penerapan ISAK No. 35 terkait penyajian laporan keuangan Yayasan SHEEP Indonesia.

Desain penelitian ini adalah penelitian kualitatif dengan analisis deskriptif. Sumber data berasal dari data primer dan data sekunder. Teknik pengumpulan data berupa wawancara dan dokumentasi. Teknik analisis data meliputi reduksi data, penyajian data dan penarikan kesimpulan.

Hasil penelitian menunjukkan bahwa Yayasan SHEEP Indonesia telah menyusun laporan keuangan sesuai dengan ketentuan ISAK No. 35 tentang penyajian laporan keuangan entitas berorientasi nonlaba. Kesesuaian tersebut dapat dilihat dari laporan keuangan yang disusun oleh Yayasan SHEEP Indonesia yakni meliputi laporan posisi keuangan, laporan penghasilan komprehensif, laporan perubahan aset neto, laporan arus kas dan catatan atas laporan keuangan.

Kata kunci: Interpretasi Standar Akuntansi Keuangan (ISAK) 35, Yayasan, laporan keuangan.

ABSTRACT

**ANALYSIS OF FINANCIAL STATEMENTS PRESENTATION
NON-PROFIT ENTITIES BASED ON THE INTERPRETATION OF
FINANCIAL ACCOUNTING STANDARD NUMBER 35 (ISAK 35)
(Case Study at SHEEP Indonesia Foundation)**

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In the management of nonprofit organizations, it is very important that nonprofit entities have clear accounting guidelines or standards. The preparation of financial statements of nonprofit organizations is regulated in the provisions of ISAK No.35. The purpose of this study was to determine and analyze the suitability of the application of ISAK No.35 related to the presentation of the financial statements of the SHEEP Indonesia Foundation.

This research design is qualitative research with descriptive analysis. Data sources come from primary data and secondary data. Data collection techniques are interviews and documentation. Data analysis techniques include data reduction, data presentation and conclusion drawing.

The results showed that SHEEP Indonesia Foundation has prepared financial statements in accordance with the provisions of ISAK No.35 concerning the presentation of financial statements of non-profit oriented entities. This conformity can be seen from the financial statements prepared by the SHEEP Indonesia Foundation, which include the statement of financial position, statement of comprehensive income, statement of changes in net assets, statement of cash flows and notes to the financial statements.

Keywords: Interpretation of Financial Accounting Standards (ISAK) 35, Foundation, financial statements.