

ABSTRAK

EVALUASI PENYAJIAN LAPORAN KEUANGAN
ORGANISASI NIRLABA
Studi Kasus di Gereja Huria Kristen Batak Protestan (HKBP) Yogyakarta

Petricson Pandiangan
NIM:092114108
Universitas Sanata Dharma
Yogyakarta
2013

Penelitian ini bertujuan untuk mengetahui ketepatan penyajian laporan keuangan organisasi nirlaba pada Gereja Huria Kristen Batak Protestan berdasarkan ketentuan PSAK No. 45. Jenis penelitian ini adalah studi kasus. Data diperoleh dengan melakukan wawancara dan dokumentasi. Teknik analisis data yang digunakan adalah teknik analisis deskriptif dengan langkah-langkah sebagai berikut (1) mendeskripsikan laporan keuangan Gereja HKBP, (2) menganalisis data laporan keuangan Gereja HKBP dengan cara membandingkan antara teori, temuan dan analisis dari laporan keuangan gereja berdasarkan ketentuan PSAK No. 45, (3) menyimpulkan dari hasil analisis data, (4) mengusulkan format laporan keuangan Gereja HKBP berdasarkan ketentuan PSAK No. 45.

Hasil penelitian menunjukkan laporan keuangan Gereja HKBP belum tepat berdasarkan PSAK No. 45. Hal ini dikarenakan pihak gereja belum mengetahui adanya standar akuntansi keuangan organisasi nirlaba. Gereja HKBP menganggap laporan keuangan Gereja HKBP telah cukup untuk memberikan informasi kepada jemaat dan donatur. Berdasarkan ketentuan PSAK No. 45, organisasi nirlaba wajib melaporkan laporan posisi keuangan, laporan aktivitas, laporan arus kas, dan catatan atas laporan keuangan. Gereja HKBP hanya menyajikan laporan neraca kas dan laporan penerimaan dan pengeluaran keuangan. Laporan neraca kas berisikan sisa kas dan kewajiban berupa kas yang masih harus disetor ke pusat sedangkan laporan penerimaan dan pengeluaran keuangan menyajikan penerimaan gereja dan pengeluaran gereja dalam suatu periode dan merupakan buku pembantu dalam menyajikan sisa kas pada laporan neraca kas.

ABSTRACT

AN EVALUATION ON FINANCIAL STATEMENT OF
NONPROFIT ORGANIZATION
A Case Study at Huria Kristen Batak Protestan (HKBP) Church Yogyakarta

Petricson Pandiangan
St. Num:092114108
Sanata Dharma University
Yogyakarta
2013

The purpose of this research was to examine the PSAK (*Pernyataan Standar Akuntansi Keuangan*) number 45 on the financial statement of nonprofit organization at Huria Kristen Batak Protestan (HKBP) Church. 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 steps in analysis were (1) describing the research result of financial statement of HKBP Church, (2) analyzing data of financial statement of church by comparing the theory, finding, and analysis of the financial statement of church based on PSAK number 45, (3) summarize the result of the analyzed data, (4) propose the format of financial statement of HKBP Church based on PSAK number 45.

The results showed that financial statement of HKBP Church was not appropriate based on PSAK number 45. This matter was caused by HKBP church not knowing the PSAK for nonprofit organization. HKBP Church considered financial report of HKBP Church was enough to provide information for the assembly and donors. According to PSAK number 45 on the non profit organization's must report the statement of financial position, statement of activities, statement of cash flow, and notes to financial statement. Financial statement of HKBP Church provides only statement of financial position cash and financial of cash flow. Statement of financial position cash contains the remaining cash and obligations in the form of cash that must be paid to the central HKBP Church while the financial of cash flow contains the church receipts and expenditures of the church in a period and a subsidiary ledger presenting the rest of the cash on the Statement of financial position.