

ABSTRAK

ANALISIS LAPORAN KEUANGAN ORGANISASI NON LABA BERDASARKAN INTERPRETASI STANDAR AKUNTANSI KEUANGAN NOMOR 35 (ISAK 35) DI YAYASAN CINTA SEDEKAH

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Penelitian ini bertujuan untuk mengetahui bagaimana penyajian laporan keuangan Yayasan Cinta Sedekah dan kesesuaiannya dengan ketentuan Interpretasi Standar Akuntansi Keuangan (ISAK) Nomor 35. Yayasan Cinta Sedekah merupakan organisasi nonlaba yang bergerak dalam bidang sosial, pendidikan, kesehatan, dan ekonomi serta mengelola dana ZISWAF.

Penelitian ini menggunakan pendekatan kualitatif deskriptif dengan teknik pengumpulan data melalui wawancara dan dokumentasi. Analisis data dilakukan menggunakan model Miles dan Huberman yaitu reduksi data, penyajian data, dan penarikan kesimpulan.

Hasil penelitian menunjukkan bahwa laporan keuangan Yayasan Cinta Sedekah sudah mencakup lima laporan utama sesuai ISAK 35, yaitu laporan posisi keuangan, laporan penghasilan komprehensif, laporan perubahan aset neto, laporan arus kas, dan catatan atas laporan keuangan. Meskipun secara umum telah mengarah pada standar yang ditetapkan, masih terdapat beberapa aspek yang perlu disempurnakan agar sepenuhnya sesuai dengan ISAK 35. Secara keseluruhan, laporan keuangan yayasan telah mencerminkan upaya peningkatan akuntabilitas dan transparansi.

Kata kunci: ISAK 35, Laporan Keuangan, Yayasan, Organisasi Nonlaba, Transparansi.

ABSTRACT

ANALYSIS OF THE FINANCIAL STATEMENTS OF A NON PROFIT ORGANIZATION BASED ON THE INTERPRETATION OF STANDARD FINANCIAL ACCOUNTING NUMBER 35 (ISAK 35) IN YAYASAN CINTA SEDEKAH

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This study aimed to determine how the financial statements of the Cinta Sedekah Foundation were presented and whether they complied with the provisions of the Interpretation of Financial Accounting Standards (ISAK) Number 35. Yayasan Cinta Sedekah was a non-profit organization engaged in social, educational, health, and economic activities and managed ZISWAF funds.

This research used a descriptive qualitative approach with data collection techniques through interviews and documentation. Data analysis was carried out using the Miles and Huberman model, namely data reduction, data presentation, and conclusion drawing.

The results showed that the financial statements of the Cinta Sedekah Foundation included five main reports in accordance with ISAK 35, namely 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. Although in general it has led to the established standards, there are still some aspects that need to be refined to be fully in accordance with ISAK 35. Overall, the foundation's financial statements have reflected efforts to increase accountability and transparency.

Keywords: ISAK 35, Financial Statements, Foundation, Nonprofit Organization, Transparency.