ABSTRAK

EVALUASI PENYAJIAN LAPORAN KEUANGAN ORGANISASI NONLABA BERDASARKAN DRAF EKSPOSUR INTERPRETASI STANDAR AKUNTANSI KEUANGAN 35 (DE ISAK 35)

(Studi Kasus di Gereja GMIM Bethesda Poopo, Kabupaten Minahasa Selatan, Provinsi Sulawesi Utara)

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Penyajian laporan keuangan organisasi nonlaba merupakan bentuk pertanggungjawaban atas pengelolaan sumber daya yang diterima dari pihak pemberi dana. Gereja sebagai organisasi nonlaba memiliki tanggung jawab untuk menyajikan laporan keuangan. Penelitian ini bertujuan untuk mengetahui bagaimana penyajian laporan keuangan Gereja GMIM Bethesda Poopo dan kesesuaiannya dengan DE ISAK 35.

Penelitian ini merupakan penelitian kualitatif dengan pendekatan deskriptif. Teknik pengumpulan data pada penelitian ini adalah wawancara dan dokumentasi. Wawancara dilakukan pada informan yaitu bendahara Gereja GMIM Bethesda Poopo. Teknik analisis data yang digunakan yakni reduksi data, penyajian data, dan penarikan kesimpulan.

Hasil penelitian menunjukkan bahwa Gereja GMIM Bethesda menyajikan laporan keuangannya berdasarkan format yang ditetapkan oleh Sinode GMIM. Laporan tersebut berupa laporan realisasi pendapatan dan laporan realisasi pembelanjaan. Pihak gereja membuat pencatatan keuangan tambahan tapi hanya sekedar pembukuan sederhana dan masih tidak sesuai dengan DE ISAK 35.

Kata Kunci: Laporan Keuangan, Organisasi Nonlaba, DE ISAK 35, Gereja GMIM Bethesda Poopo.

ABSTRACT

EVALUATION OF THE FINANCIAL STATEMENT PRESENTATION OF A NON-PROFIT ORGANIZATION BASED ON EXPOSURE DRAFT INTERPRETATION OF FINANCIAL ACCOUNTING STANDARD (DE ISAK 35)

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The presentation of financial statements in non-profit organizations constitutes a form of accountability for the management of resources received from fund providers. As a non-profit entity, a church bears the responsibility to present its financial statements in an accountable manner. This study aims to determine how the financial statements of the GMIM Bethesda Poopo Church are presented and their compliance with DE ISAK 35.

This research adopts a qualitative approach with a descriptive design. Data were collected through interviews and documentation. The interview was conducted with the treasurer of GMIM Bethesda Poopo Church. The data analysis techniques employed consisted of data reduction, data presentation, and conclusion drawing.

The research findings indicate that GMIM Bethesda Church prepares its financial statements in accordance with the format prescribed by the GMIM Synod. These statements consist of a revenue realization report and an expenditure realization report. In addition, the church maintains supplementary financial records; however, these are limited to basic bookkeeping practices and remain inconsistent with the provisions of DE ISAK 35.

Keywords: *Financial Statements, Non-Profit Organization, ISAK 35, GMIM Bethesda Poopo Church.*