ABSTRAK

Penelitian ini bertujuan untuk menganalisis penyajian laporan keuangan Vihara Vidyaloka Yogyakarta dan mengevaluasi kesesuaiannya dengan Interpretasi Standar Akuntansi Keuangan (ISAK) No. 335 tentang Penyajian Laporan Keuangan Entitas Berorientasi Nonlaba.

Penelitian menggunakan metode kualitatif yang bersifat analisis deskriptif dengan menggunakan dua jenis data, yaitu data primer dan data sekunder. Teknik pengumpulan data berupa wawancara semi terstruktur dan dokumentasi. Penelitian menggunakan tiga tahapan analisis data yaitu reduksi data, penyajian data, dan penarikan kesimpulan.

Hasil penelitian menunjukkan bahwa Vihara Vidyaloka Yogyakarta belum menerapkan ISAK 335 dalam penyusunan laporan keuangannya. Laporan keuangan yang disajikan masih berbentuk sederhana dengan fokus pada pencatatan kas masuk dan kas keluar, belum mencakup komponen lengkap seperti Laporan Posisi Keuangan, Laporan Penghasilan Komprehensif, Laporan Perubahan Aset Neto, Laporan Arus Kas, dan Catatan Atas Laporan Keuangan. Kendala utama adalah keterbatasan pemahaman pengurus mengenai standar akuntansi entitas nonlaba.

Kata Kunci: Interpretasi Standar Akuntasi Keuangan (ISAK) No.335, Laporan Keuangan, Nonlaba

ABSTRACT

This study aims to analyze the presentation of Vihara Vidyaloka Yogyakarta's financial statements and evaluate their compliance with Financial Accounting Standards Interpretation (ISAK) No. 335 concerning the Presentation of Financial Statements of Non-Profit Entities.

The research uses a qualitative method in the form of descriptive analysis using two types of data, namely primary data and secondary data. The data collection techniques used are semi-structured interviews and documentation. The research uses three stages of data analysis, namely data reduction, data presentation, and conclusion drawing.

The results of the study show that Vihara Vidyaloka Yogyakarta has not implemented ISAK 335 in the preparation of its financial statements. The financial statements presented are still in a simple form with a focus on recording cash inflows and outflows, and do not yet include complete components such as the Statement of Financial Position, Statement of Comprehensive Income, Statement of Changes in Net Assets, Cash Flow Statement, and Notes to the Financial Statements. The main obstacle is the management's limited understanding of accounting standards for non-profit entities.

Keywords: Interpretation of Financial Accounting Standards (ISAK) No. 335, Financial Statements, Non-Profit.