ABSTRAK

PENERAPAN ISAK NOMOR 35 PADA PENYAJIAN LAPORAN KEUANGAN ORGANISASI NON-PEMERINTAH: STUDI KASUS PADA RON RON DOG CARE YOGYAKARTA

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Organisasi nonlaba dituntut untuk menyajikan laporan keuangan yang transparan dan akuntabel sesuai dengan ISAK Nomor 35. Namun, masih terdapat organisasi nonlaba yang belum menerapkan standar tersebut. Penelitian ini bertujuan untuk mengevaluasi kondisi penyajian laporan keuangan RRDC, menilai kesesuaiannya dengan ISAK Nomor 35, serta mengidentifikasi hambatan dalam penerapannya.

Penelitian ini menggunakan metode studi kasus dengan pendekatan kualitatif. Data diperoleh melalui wawancara, observasi, dan dokumentasi. Selanjutnya, data dianalisis menggunakan model Miles dan Huberman yang meliputi reduksi data, penyajian data, dan penarikan kesimpulan.

Hasil penelitian menunjukkan bahwa RRDC belum menerapkan penyajian laporan sesuai ISAK 35. Pelaporan keuangan yang dilakukan masih berupa pencatatan sederhana berbasis kas dan belum mencakup komponen laporan keuangan yang disyaratkan, yaitu laporan posisi keuangan, laporan penghasilan komprehensif, laporan perubahan aset neto, laporan arus kas, dan catatan atas laporan keuangan. Hambatan utama dalam penerapan ISAK 35 meliputi belum adanya status badan hukum, struktur organisasi yang belum ada, serta rendahnya tuntutan akuntabilitas eksternal. Penelitian ini menyusun simulasi laporan keuangan sesuai format ISAK 35 yang dapat dijadikan acuan bagi RRDC dalam meningkatkan transparansi dan akuntabilitas pengelolaan keuangan.

Kata kunci: ISAK 35, Organisasi Nirlaba, Laporan Keuangan, Akuntabilitas, Kesejahteraan Hewan

ABSTRACT

ISAK NO. 35 IMPLEMENTATION ON FINANCIAL STATEMENT PRESENTATION OF NON-PROFIT ORGANIZATION: A CASE STUDY OF NON-GOVERNTMENT RON RON DOG CARE YOGYAKARTA

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Non-profit organizations are expected to prepare transparent and accountable financial statements in accordance with the Interpretation of Financial Accounting Standards (ISAK) Number 35. However, some non-profit organizations, have not yet implemented this standard. This study aims to evaluate the current financial reporting practices of RRDC, assess their compliance with ISAK Number 35, and identify the obstacles to its implementation.

This study employed a qualitative case study approach. Data were collected through interviews, observations, and documentation. The data were then analyzed using the Miles and Huberman model, which consists of data reduction, data display, and conclusion drawing.

The results indicate that RRDC has not yet implemented financial reporting in accordance with ISAK Number 35. The organization's financial reporting is still limited to simple cash-based recordkeeping and does not include the required components of financial statements, 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. The main obstacles to the implementation of ISAK Number 35 include the absence of legal entity status, the lack of a formal organizational structure, and limited external accountability demands. This study also provides a simulation of financial statements based on the ISAK Number 35 format, which may serve as a reference for RRDC in improving the transparency and accountability of its financial management.

Keyword: ISAK 35, Non-Profit Organization, Financial Statements, Accountability, Animal Welfare.