

ABSTRAK

Evaluasi Penyajian Laporan Keuangan Organisasi Nirlaba (Studi Kasus di Gereja St. Yoseph Medari Sleman Yogyakarta)

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Penelitian ini bertujuan untuk menganalisis penyajian laporan keuangan Gereja Santo Yoseph Medari Sleman Yogyakarta berdasarkan ketentuan Keuskupan Agung Semarang dan PSAK No.45. Jenis penelitian yang dilakukan adalah studi kasus yang dilakukan di Gereja Santo Yoseph Medari Sleman Yogyakarta yang berlokasi di Jl. Garuda 14, Murangan VII Triharjo Sleman mulai dari bulan Mei sampai bulan Juni 2014.

Subjek pada penelitian ini adalah bagian keuangan organisasi Gereja Santo Yoseph Medari yang menyusun laporan keuangan, sedangkan objek penelitian ini adalah neraca, laporan arus kas serta catatan atas laporan keuangan oleh organisasi Gereja Santo Yoseph Medari. Data penelitian dikumpulkan dengan teknik dokumentasi dan wawancara. Teknik analisis data yang digunakan adalah metode deskriptif komparatif.

Hasil penelitian menunjukkan laporan keuangan yang disajikan oleh Gereja St. Yoseph Medari sudah tepat berdasarkan ketentuan PSAK No. 45. Gereja St. Yoseph Medari menyajikan laporan keuangan berupa laporan posisi keuangan, laporan aktivitas, laporan arus kas, dan catatan atas laporan keuangan sehingga tujuan laporannya telah tepat berdasarkan ketentuan PSAK No. 45. Temuan penelitian menunjukkan Pihak Gereja St. Yoseph Medari belum membuat catatan atas laporan keuangan yang mendukung laporan arus kas sebagai informasi mengenai penambah atau pengurang dari hasil akhir yang diperoleh dari tiap-tiap akun pada laporan keuangan tersebut. Gereja St. Yoseph Medari Sleman dalam menyusun laporannya telah menerapkan ketentuan dan asas-asas dari PSAK No. 45, namun terdapat beberapa hal yang kurang tepat, utamanya berkaitan dengan kelengkapan penyajian informasi.

Kata kunci: *Gereja St. Yoseph, Laporan Keuangan, Organisasi Nirlaba, Petunjuk Teknis Keuangan dan Akuntansi Paroki.*

ABSTRACT**Evaluation of Non-profit Organization Financial Statements
(A Case Study at Saint Joseph Church of Medari Sleman Yogyakarta)**

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The purpose of this research is to analyze the financial statement made by Saint Joseph Church of Medari Sleman Yogyakarta based on the stipulation and technical guidelines of the Semarang Archdiocese (KAS, Keuskupan Agung Semarang) and PSAK No. 45. This is a case study implemented at Saint Joseph Church of Medari Sleman Yogyakarta locating at Garuda Street No. 14, Murangan VII, Triharjo Sleman from May to June 2014.

Subject of this research is the financial department of Saint Joseph Church of Medari Sleman Yogyakarta that composes the financial statement, while the objects of study are statement of financial position (balance sheet), statement of cash flow and notes to financial statement made by Saint Joseph Church Organization of Medari Sleman Yogyakarta. The data were collected by means of documentation and interview techniques. The research used a descriptive method by means of comparing the theories and findings, and analyzing the financial statements stated by Saint Joseph Church of Medari based on the PSAK No. 45 guidelines, describing the statement of cash flow prepared by Saint Joseph Church of Medari, analyzing the financial statement by Saint Joseph Church of Medari based on the Semarang Archdiocese guidelines (KAS, Keuskupan Agung Semarang), and comparing the theories and findings of financial statement study.

Results of the study showed that the financial statements stated by Saint Joseph Church of Medari had been in accordance with the guidelines of PSAK No. 45. Saint Joseph Church of Medari has stated the financial statements consisting of the statements of financial position, financial activities and cash flow statements, as well as notes to financial statement and therefore, its financial statement objectives have been in accordance with the guidelines of PSAK No. 45. However the study showed that Saint Joseph Church of Medari has not made notes to the financial statement to support the cash flow statement as the additional information or subtraction from the final results obtained from each account in the financial statements. In general, Saint Joseph Church of Medari Sleman in stating its financial statements has adopted the guidelines and principles of PSAK No. 45, but there was some discrepancies, especially those related to the completeness of information statement.

Key words : *Saint Joseph Church, Financial Statement, Non-profit Organization, Parish Financial and Accounting Guidelines*