

ABSTRAK

Panji Pratanu, Analisis Penyajian Laporan Keuangan Yayasan berbasis ISAK 35. Dibawah bimbingan Dr. Bambang Haryadi, S.E., M.Si., Ak., CA

Tujuan penelitian ini adalah untuk mengetahui praktik penerapan yayasan pondok pesantren Yayasan.

Metode yang digunakan dalam penelitian ini adalah metode kualitatif deskriptif. Penelitian ini dilaksanakan di Kab. Bangkalan, Provinsi Jawa Timur. Salah satunya pada Yayasan Pondok Pesantren Darul Mustofa yang beralamat Jl. Kh. Moh. Kholil 1 Tunjung kecamatan Burneh Kab, Bangkalan. Sumber data berasal dari kata-kata, tindakan, serta dokumen keuangan yayasan dengan cara wawancara. Teknik pengumpulan data dilakukan melalui teknik observasi, dokumentasi dan wawancara pada Yayasan Pondok Pesantren Darul Mustofa.

Hasil penelitian ini menunjukkan bahwa di Yayasan Pondok Pesantren Darul Mustofa belum menerapkan ISAK 35 sebagai pedoman dalam penyajian laporan keuangan yayasan. Penyajian laporan keuangan Yayasan Pondok Pesantren Darul Mustofa menggunakan metode *Cash Basis*, yaitu yayasan hanya akan mencatat transaksi saat adanya kas masuk dan kas keluar. Bendahara Yayasan Pondok Pesantren Darul Mustofa memiliki kendala dalam proses penyajian laporan keuangan sesuai ISAK 35, yaitu kurangnya pemahaman terkait ISAK 35, lemahnya sumber daya manusia dalam akuntansi, serta keterbatasan waktu dalam menyusun laporan keuangan.

Kata kunci : Laporan Keuangan, ISAK 35, Yayasan Pondok Pesantren

ABSTRACT

Panji Pratanu, Presentation Analysis of the Foundation's Financial Statements based on ISAK 35. Under the guidance of Dr. Bambang Haryadi, S.E., M.Sc., Ak., CA

The purpose of this study was to find out the practice of implementing Foundation Islamic boarding schools.

The method used in this research is descriptive qualitative method. This research was conducted in Kab. Bangkalan, East Java Province. One of them is the Darul Mustofa Islamic Boarding School Foundation, which is located at Jl. Kh. Moh. Kholil 1 Tunjung district Burneh Kab, Bangkalan. Sources of data come from words, actions, and financial documents of the foundation by means of interviews. Data collection techniques were carried out through observation, documentation and interview techniques at the Darul Mustafa Islamic Boarding School Foundation.

The results of this study indicate that the Darul Mustofa Islamic Boarding School Foundation has not implemented ISAK 35 as a guideline in preparing the foundation's financial statements. The presentation of the financial statements of the Darul Mustofa Islamic Boarding School Foundation uses the Basis Cash method, that is, the foundation will only record transactions when cash comes in and cash goes out. The treasurer of the Darul Mustofa Islamic Boarding School Foundation has problems in the process of presenting financial reports according to ISAK 35, namely a lack of understanding regarding ISAK 35, weak human resources in accounting, and limited time in preparing financial reports.

Keyword : Financial Statement, ISAK 35, Boarding School Foundation

