

INTISARI

Tujuan penelitian adalah untuk memahami bagaimana proses penyusunan laporan keuangan serta pengelolaan keuangan Yayasan Hidayatur Rohman berdasarkan PSAK 45 tentang pelaporan keuangan entitas nirlaba.

Jenis penelitian yang digunakan dalam penelitian adalah deskriptif kualitatif. Teknik pengumpulan data menggunakan dokumenter dan wawancara. Sedang teknik analisis data menggunakan pendekatan kualitatif deskriptif.

Berdasarkan hasil penelitian menunjukkan bahwa: 1) Yayasan Hidayatur Rohman belum menerapkan PSAK 45, dimana laporan keuangan terdiri dari dua laporan yaitu laporan penerimaan dan pengeluaran serta neraca. Akibat belum menerapkan PSAK 45 maka organisasi ini belum menyediakan informasi melalui penyusunan Laporan Keuangan yang lebih relevan mengenai kondisi atau kinerja Yayasan Hidayatur Rohman; 2) Mengenai penerapan laporan keuangan yang sesuai dengan PSAK 45 sangat memungkinkan diterapkan secara penuh pada laporan keuangan Yayasan Hidayatur Rohman, sebab laporan hasil yang diterapkan oleh penulis lebih mudah dipahami, memiliki relevansi, dan dapat dibandingkan sehingga para *Stakeholders* Yayasan untuk membaca laporan keuangan tersebut..

Kata kunci : laporan keuangan, Yayasan, organisasi nirlaba

ABSTRACT

This research aimed to find out the process of financial statement arrangement and its management of Hidayatur Rohman foundation based of PSAK 45 about the reporting of non profit entity.

The reseach was descriptive qualitative. While, the instrument in data collection technique used document and interview. Moreover, the data analysis technique used descriptive qualitative approach.

Based on the reseach result, it cocluded as follows : 1) Hidayatur Rohman foundation had not implemented PSAK 45, in wich the financial statement was consist of report on acceptance and disbursement also balance sheet. As the result, since the institution had not implemented PSAK 45, it meant they did not provide its financial statement arrangement which was more relevant on Hidayatur Rohman foundation's condition and performance. 2) According to the implementation of financial statement based on PSAK 45, Hidayatur Rohmanwas considered able to apply it as whole. It happened as its financial statement was easier to be undestood, had relevance and could be compared as the stakeholder would like to read it. 3) On other hand, there was problem when its financial statement was implemented based on PSAK 45,. i.e human natural resources were still in the process of understanding the financial statement. Therefore, it nedeed more time in the implementation process.

Keyword : Financial Statement, foundation, Non-Profit Organization

