

PENYUSUNAN LAPORAN KEUANGAN NIRLABA PADA DOMPET DHUAFA YOGYAKARTA BERDASARKAN PSAK 45

ANSHORI ABDURRAHMAN SHOLEH
5130111406

Transparansi dan akuntabilitas dalam laporan keuangan sangat diperlukan, agar pengguna laporan keuangan dapat mengerti kondisi dari organisasi nirlaba dan dapat menilai kinerja dari organisasi nirlaba. Untuk mendukung transparansi dan akuntabilitas laporan keuangan organisasi nirlaba Ikatan Akuntansi Indonesia telah membuat PSAK No. 45 tentang laporan keuangan organisasi nirlaba. Tujuan penelitian ini adalah menyajikan laporan keuangan lembaga Dompot Dhuafa Yogyakarta berdasarkan Pernyataan Standar Akuntansi Keuangan (PSAK) No. 45. Dompot Dhuafa dalam penyusunan laporan keuangan belum menggunakan pedoman yang berlaku untuk organisasi nirlaba. Salah satu cara agar laporan keuangan Dompot Dhuafa dapat mudah dipahami, relevan, dan memiliki daya banding yang tinggi, maka Dompot Dhuafa harus menyusun laporan keuangan berdasarkan PSAK No. 45. Prosedur dalam penyusunan laporan keuangan Dompot Dhuafa Yogyakarta adalah mencatat data transaksi harian kedalam jurnal khusus, memposting jurnal khusus kedalam buku besar, membuat neraca saldo sebelum penyesuaian, membuat jurnal penyesuaian, membuat neraca saldo sesudah penyesuaian, membuat neraca lajur dan membuat laporan posisi keuangan, laporan aktivitas, dan laporan arus kas. Prosedur yang dilakukan sesuai dengan Pernyataan Standar Akuntansi Keuangan No. 45 (PSAK No. 45).

Kata Kunci : Pernyataan Standar Akuntansi Keuangan (PSAK) No. 45, Laporan Keuangan, Organisasi Nirlaba

PREPARATION OF NON PROFIT ORGANIZATION FINANCIAL STATEMENTS ON DOMPET DHUAFA YOGYAKARTA BASED ON PSAK 45

ANSHORI ABDURRAHMAN SHOLEH
5130111406

Transparency and accountability in financial statements are very necessary, so that financial report users can understand the conditions of non-profit organizations and can assess the performance of non-profit organizations. To support transparency and accountability of financial statements of non-profit organizations, the Indonesian Accounting Association has made PSAK No. 45 about financial statements of non-profit organizations. The purpose of this study is to present the financial statements of the Dompot Dhuafa Yogyakarta institution based on the Statement of Financial Accounting Standards (PSAK) No. 45. Dompot Dhuafa in the preparation of financial statements did not use guidelines that apply to non-profit organizations. One way for Dompot Dhuafa's financial statements to be easy to understand, relevant, and has a high appeal is that Dompot Dhuafa must prepare financial statements based on PSAK No. 45. Procedures in preparing financial statements of Dompot Dhuafa Yogyakarta are to record daily transaction data into special journals, post special journals into ledgers, create a trial balance before adjusting, make adjusting journals, create a trial balance after adjustments, create a balance sheet and make financial position reports , activity reports, and cash flow reports. The procedures were carried out in accordance with the Statement of Financial Accounting Standards No. 45 (PSAK No. 45).

Keyword: *Statement of Financial Accounting Standards No. 45 (PSAK No. 45), Financial Statements, Non Profit Organizations.*