

Abstrak

Penelitian ini bertujuan untuk mengetahui penerapan penyajian laporan keuangan pada entitas nonlaba berdasarkan Interpretasi Standar Akuntansi Keuangan 35 (ISAK 35) pada Madrasah Tsanawiyah (MTs). Penelitian ini dilaksanakan pada MTs Raudlatul Huda Adipala. MTs Raudlatul Huda Adipala merupakan sekolah swasta yang dinaungi oleh yayasan pendidikan YaBakii di Kecamatan Adipala, Kabupaten Cilacap. Teknik yang digunakan dalam penelitian ini adalah membandingkan laporan keuangan yang telah disusun oleh MTs Raudlatul Huda Adipala dengan draf eksposur ISAK 35 tentang penyajian dan pelaporan laporan keuangan pada entitas nonlaba. Pengumpulan data dilakukan dengan metode wawancara serta studi kepustakaan. Berdasarkan penelitian yang telah dilaksanakan, MTs Raudlatul Huda Adipala belum sepenuhnya menerapkan penyajian dan pelaporan keuangan sesuai standar pada ISAK 35. Perbedaan penyajian dan pelaporan keuangan terletak pada laporan posisi keuangan, laporan arus kas, laporan perubahan aset neto, serta laporan penghasilan komprehensif lain. MTs Raudlatul Huda Adipala belum melakukan penyusunan laporan posisi keuangan, laporan perubahan aset neto, dan laporan penghasilan komprehensif lain. Selain itu, laporan arus kas disusun secara sederhana tanpa penggolongan arus kas masuk dan keluar.

Kata kunci : Madrasah Tsanawiyah (MTs), ISAK 35, Penyajian dan Pelaporan

Abstract

This study aims to determine the application of the presentation of financial statements to non-profit entities based on the Interpretation of Financial Accounting Standards 35 (ISAK 35). This research was conducted at MTs Raudlatul Huda Adipala. MTs Raudlatul Huda Adipala is a private school under the auspices of the YaBakii educational foundation in Adipala District, Cilacap Regency. The technique used in this study is to compare the financial statements that have been prepared by MTs Raudlatul Huda Adipala with the ISAK 35 exposure draft regarding the presentation and reporting of financial statements on non-profit entities. Data collection was done by interview method and literature study. Based on the research that has been carried out, MTs Raudlatul Huda Adipala has not yet fully implemented financial presentation and reporting according to ISAK 35 standards. The difference between financial presentation and reporting lies in the statement of financial position, cash flow statement, statement of changes in net assets, and other comprehensive income statements. MTs Raudlatul Huda Adipala has not yet prepared a statement of financial position, a report on changes in net assets, and a statement of other comprehensive income. In addition, the cash flow statement is prepared in a simple manner without classifying cash inflows and outflows.

Keywords: Madrasah Tsanawiyah (MTs), ISAK 35, Presentation and Reporting