ABSTRAK

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Kontruksi Penyajian Laporan Keuangan Berdasarkan Interpretasi Standar Akuntansi Keuangan (ISAK) 35 Dan Tinjauannya Dari Sudut Pandang Islam (Studi Kasus Pada SMK PGRI 3 Jakarta)

156 + xiv halaman, 4 tabel, 15 gambar dan 3 lampiran

Uraian Abstrak

Penelitian ini bertujuan untuk mekontruksi penyajian ISAK No 35 dalam laporan keuangan SMK PGRI 3 Jakarta dengan menggunakan pendekatan deskriptif kualitatif melalui studi kasus. Subjek penelitian adalah SMK PGRI 3 Jakarta dalam pencatatan keuangan sekolah. Data primer diperoleh dari wawancara dengan kepala sekolah, bendahara dan komite, sedangkan data sekunder berupa data-data pencatatan keuangan sekolah melalui teknik observasi, wawancara dan dokumentasi. Analisis data dilakukan dengan model Miles dan Huberman, hasil menunjukkan bahwa SMK PGRI 3 belum menyusun laporan keuangan secara komprehensif dan belum melakukan pelaporan sesuai standar yang berlaku. Oleh karena itu, diperlukan kontruksi penyajian laporan yang mengacu pada ketentuan ISAK 35 sebagai standar akuntansi entitas nonlaba.

Kata Kunci: Kontruksi, Laporan Keuangan SMK, Entitas Nonlaba, Interpretasi Standar Akuntansi Keuangan (ISAK) 35.

ABSTARK

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The Construction of Financial Statement Presentation Based On The Interpretation of Financial Accounting Standards (ISAK) 35 and Its Review from an Islamic Perspective (Case Study at SMK PGRI 3 Jakarta)

156 + xiv page's, 4 table's, 15 picture's dan 3 attachment's

Abstract Description

This study aims to construct the presentation of ISAK No. 35 in the financial statements of SMK PGRI 3 Jakarta using a qualitative descriptive approach through case studies. The subject of the study is SMK PGRI 3 Jakarta in school financial recording. Primary data was obtained through interviews with the school principal, treasurer, and committee, while secondary data consisted of school financial records obtained through observation, interviews, and documentation. Data analysis was conducted using the Miles and Huberman model, and the results indicated that SMK PGRI 3 has not yet prepared comprehensive financial statements and has not reported in accordance with applicable standards. Therefore, it is necessary to construct a report presentation that refers to ISAK 35 as the accounting standard for non-profit entities.

Keywords: Construction, Vocational School Financial Statement, Non-Profit Entity, Interpretation of Financial Accounting Standards (ISAK) 35.