

***Phenomenological Study of Financial Management of Non-Profit Oriented Entities at Educational Institution Foundations in Jember Regency*** Arisona

Ahmad, SE., M.S.A., Ak

**Alfi Suhariyani**  
**Study Program of Public Sector Accounting**  
**Majoring of Agribusiness Management**

**ABSTRACT**

*The purpose of this study was to produce qualitative data through a phenomenological approach and to describe and explain the financial management of non-profit oriented entities at educational institution foundations in Jember Regency. This Qualitative Research uses research instruments through interviews in one of the non-profit oriented entities as well as data analysis techniques through the use of phenomenological studies. This research provides results that the financial management that occurs at the Al-Amien Islamic Education Foundation and the Nurul Islam Education, Da'wah and Social Foundation is in accordance with the stewardship theory. This conformity is contained in the financial planning and implementation process, but the financial reporting process is not in accordance with stewardship theory. The use of ISAK 35 guidelines is still not implemented because the reports made are still simple using only a cash base.*

**Keywords:** *Phenomenological Studies, Financial Management, Non-Profit Oriented Entities, ISAK 35*