

***IMPLEMENTATION ISAK 35 IN THE RINDANG GREEN CIVIL
ORPHANAGE FOUNDATION, WONOSARI DISTRICT, BONDOWOSO
DISTRICT***

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ABSTRACT

This study aims to analyze and explain the implementation of ISAK 35 at the Rindang Hijau Madani Orphanage Foundation, Wonosari District, Bondowoso Regency so that in the future the presentation of financial reports is in accordance with Accounting Standard Interpretation (ISAK) 35. The research approach used is a descriptive qualitative approach. The types and sources of data used in this study are primary data and secondary data, namely in the form of interviews with informants and financial reports. The results of this study explain that the Rindang Hijau Madani Orphanage Foundation has not implemented the presentation of financial statements in accordance with ISAK 35.

Keywords : ISAK 35, Financial Satements, Orphanage, Bondowoso District