

Analysis of the Preparation and Reconstruction of Financial Report Based on ISAK 35 at the MA Plus Daarul Muhibbiin Puger Foundation, Jember Regency.

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ABSTRACT

This research is motivated by the use of ISAK 35 which is very important for foundations to carry out because by using this standard non-profit oriented entities can present financial reports that are in accordance with the standards applicable in Indonesia so that there is a need to reconstruct financial reports based on ISAK 35 MA Plus Daarul Muhibbiin Foundation. This study aims to analyze and explain the preparation and reconstruction of financial statements based on ISAK 35 at the MA Plus Daarul Muhibbiin Puger Foundation, Jember Regency. The approach used is a qualitative descriptive approach with data collection methods namely interviews and documentation. The results of this study can be concluded that the financial statements at the MA Plus Daarul Muhibbiin Foundation are accountability reports in accordance with the regulations provided by the Ministry of Religion, then the financial statements are reconstructed according to the standard guidelines for financial reporting of non-profit oriented entities, namely ISAK 35 so that reports can be properly analyzed.

Keywords : ISAK 35, Reconstruction of Financial Statements, Foundations