

Analysis of the Conformity of Financial Reporting of the Ar-Roudhoh Jember Orphan Education Foundation with ISAK 35. Sugeng Hartanto S.E., M.Akun.

Nining Fitriyana Dewi
Study Program of Public Sector Accounting
Majoring of Bussiness

ABSTRACT

The purpose of this study was conducted to analyze the suitability of financial reporting of the Ar-Roudhoh Jember Orphan Education Foundation with ISAK 35. This research uses qualitative methods by involving researchers who conduct direct interviews as research instruments. Data collection conducted by researchers through interviews and documentation. This research is motivated by the use of ISAK 35 which is very important for the Foundation's financial reporting. The results of this study indicate that the financial reporting made by the Ar-Roudhoh Orphan Foundation uses simple reporting consisting of cash income and expenses. Where the reporting is the same as one of the ISAK 35 reporting, namely only using comprehensive income reporting only. The factor that causes the Ar-Roudhoh Orphan Education Foundation's financial reporting to not be in accordance with the reporting that is effective in 2020, namely ISAK 35, is a lack of understanding of the ISAK 35 reporting. ISAK 35 reporting consists of a statement of financial position, statement of comprehensive income, statement of net assets, statement of cash flows, statement of notes to financial statements.

Keywords: *Financial Reporting, ISAK 35, Orphan Foundation, Jember Regency*