

***Evaluation of the Preparation of Financial Statements of Non-Profit Entities
(Case Study of the Indonesian Red Cross Jember Regency)***

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ABSTRACT

This study aims to explain how the financial statements of the Indonesian Red Cross in Jember Regency are prepared and how the evaluation of the financial statement preparation aligns with the Interpretation of Financial Accounting Standards for Non-Profit Entities. The research method used is qualitative with a case study approach. The data used includes primary data from interviews and secondary data from documentation. The data analysis technique employed is qualitative descriptive, which involves data collection, data reduction, data presentation, and drawing conclusions. The results of this study indicate that the Indonesian Red Cross in Jember Regency has prepared its financial statements in accordance with the policies set by the Indonesian Institute of Accountants (IAI), specifically ISAK 35. The financial statements of the Indonesian Red Cross include the statement of financial position, comprehensive income statement, statement of changes in net assets, and cash flow statement, all of which are in line with ISAK 35 on the presentation of financial statements for non-profit entities.

Keyword : ISAK 35, Financial Report, Indonesian Red Cross.