

**Analysis Of Financial Statements At MI Muhammadiyah 05 Cakru, Jember
Regency**

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ABSTRACT

This study aims to analyze the financial statements of MI Muhammadiyah 05 Cakru in Jember Regency. This study was conducted using a descriptive qualitative method, and data were collected through interviews and document analysis. The result of the study indicate that MI Muhammadiyah 05 Cakru is a nonprofit organization. The financial reports prepared are still basic, consisting solely of records of cash inflows and outflows from the School Operational Assistance (BOS) funds. Based on the analysis, the financial statements of MI Muhammadiyah 05 Cakru do not yet meet the financial reporting standards for nonprofit organizations based on ISAK 335, as they do not yet present a Statement of Financial Position, a Statement of Comprehensive Income, a Statement of Changes in Net Assets, a Cash Flow Statement, and Notes to the Financial Statements (CaLK).

Keywords : *Financial Statements, Nonprofit Organizations, ISAK 335, Educations Institutions*