

ABSTRACT

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**IMPLEMENTATION OF FINANCIAL REPORT PREPARATION BASED ON
ISAK 335 AT GKP YERUEL CIBUBUR**

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Keywords: ISAK 335, Non-Profit Organizations, Financial Statements

(xi + 71 + Attachments)

The development of Science and Technology (IPTEK) encourages the Indonesian Institute of Accountants (IAI) to develop financial reporting standards, namely ISAK 335 (Interpretation of Financial Accounting Standards Number 335) which is expected to be able to prepare financial reports that are easy to understand, more transparent and relevant. GKP Yeruel Cibubur is a non-profit organization whose financial reports are still simple, namely in the form of income and expenses only so that the financial reports displayed are less detailed and have an impact on weaknesses in the control and disclosure of information from the financial reports. The purpose of this study is to prepare financial reports from GKP Yeruel Cibubur based on ISAK 335.

The method used in this study is quantitative descriptive using primary data, namely the financial reports of GKP Yeruel Cibubur. The data obtained by the author comes from GKP Yeruel Cibubur. In data collection, the techniques used to conduct research are documentation techniques and interview techniques. The analysis technique used in the study refers to ISAK 335 or analysis tools in making comparisons to the application of ISAK 335 at GKP Yeruel Cibubur.

From the research that has been conducted, it was found that GKP Yeruel Cibubur has not implemented the preparation of financial reports in accordance with the format of non-profit organization financial reports according to the Interpretation of Financial Accounting Standards (ISAK) No. 335 because the preparation of financial reports has been regulated separately in the basic rules and regulations of the church because the financial records carried out by the Pasundan Christian Church (GKP) Yeruel Cibubur are still very simple, namely only containing income and expenditure transactions, resulting in the presentation of financial reports that are not in accordance with ISAK 335.

Bibliography (2018-2024)