**ABSTRAK**

**PENERAPAN LAPORAN KEUANGAN ORGANISASI NIRLABA BERDASARKAN PSAK NO. 45**

**(Studi Kasus : Masjid Jami’ No.52 Kota Medan)**

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Tujuan penelitian ini adalah menyajikan laporan keuangan Masjid Jami’ berdasarkan Pernyataan Standar Akuntansi Keuangan (PSAK) No. 45. Masjid Jami’ dalam penyusunan laporan keuangan belum menggunakan pedoman yang berlaku. Salah satu cara agar laporan keuangan dapat dipahami, relavan, dan memiliki daya banding, maka Masjid Jami’ harus menyusun laporan keuangan berdasarkan PSAK No. 45. Teknik pengumpulan data yang digunakan berupa teknik dokumentasi, wawancara, dan observasi. Dari penelitian ini diketahui bahwa penyusunan laporan keuangan Masjid Jami’ belum memadai . hal ini dapat dilihat dari laporan keuangan Masjid yang hanya berisakan laporan penerimaan dan pengeluaran Masjid saja, padahal menurut Pernyataan Standar Akuntansi Keuangan (PSAK) No. 45 organisasi nirlaba seperti Masjid dapat menghasilkan laporan keuangan yang terdiri dari laporan posisi keuangan, laporan aktivitas, laporan arus kas, dan catatan atas laporan keuangan. Teknik analisis data menggunakan analisis deskriptif kualitataif yang berdasarkan pada langkah-langkah laporan keuangan. Dikarenakan yayasan belum membuat laporan keuangan yang sesuai dengan PSAK No. 45, maka penulis menyarankan dan membuat contoh pembuatan laporan keuangan yang sesuai dengan PSAK No. 45. Hasil penelitian ini, laporan keuangan Masjid Jami’ berdasarkan pedoman PSAK No. 45 sesuai dengan informasi yang didapat.

Kata Kunci : *Pernyataan Standar Akuntansi Keuangan (PSAK) No. 45, Laporan Keuangan, Organisasi Nirlaba, Masjid Jami’.*

*ABSTRACT*

*THE APPLICATION OF THE NIRLABA ORGANIZATION FINANCIAL STATEMENT BASED ON PSAK NO. 45*

*(Case Study: Jami Mosque No.52 Medan City)*

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 *The objective of the research was to present the financial statements of the Jami Mosque based on Statement of Financial Accounting Standards (PSAK) No. 45. Jami Mosque in preparing the financial statements had not used the applicable guidelines. One way to make financial statements could be understood, relevant and comparative, the Jami Mosque must prepare financial statements based on PSAK No. 45. Data collection technique used was in the form of documentation, interview, and observation. From this research it was known that the preparation of the financial statements of the Jami Mosque was inadequate. It could be seen from the financial statements of the mosque which only contained reports on the receipt and expenditure of the mosque, whereas according to the Statement of Financial Accounting Standards (PSAK) No. 45 non-profit organizations such as mosques could produce financial reports consisting of statements of financial position, activity reports, cash flow statements, and notes to financial statements. The data analysis technique used was descriptive qualitative analysis based on the steps of the financial statements. Because the foundation had not made financial reports in accordance with SFAS No. 45, the authors suggested and made an example of making financial statements in accordance with SFAS No. 45. The finding of this research was that the financial statements of the Jami Mosque were based on PSAK guidelines No. 45 according to the information obtained.*

*Keywords: Statement of Financial Accounting Standards (PSAK) No. 45, Financial Statements, Nonprofit Organizations, Jami Mosque.*