## ABSTRAK

**ANALISIS PENERAPAN PRINSIP AKUNTANSI TERHADAP AKUNTABILITAS LAPORAN KEUANGAN MASJID**

## ( Studi Kasus Masjid Di Desa Bandar Khalipah)

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Masjid merupakan salah satu bentuk organisasi nirlaba atau organisasi yang tidak mengharapkan laba (*non profit oriented*). Karena itu masjid sebagai sarana peribadatan dan kegiatan ummat memerlukan pelaporan keuangan yang efektif, hal ini dikarenakan untuk menunjang kegiatan peribadatan dan keagaman. Hasil penelitian menunjukkan bahwa penerapan prinsip akuntansi sangat besar pengaruhnya terhadap akuntabilitas atau pertanggungjawaban laporan keuangan masjid. Hasil wawancara dari berbagai sumber dapat diketahui bahwasanya prinsip- prinsip akuntansi sudah diterapkan pembuatan laporan keuangan masjid. Sehingga pengurus masjid telah mengelola keuangan dengan terbuka sebagai wujud pertanggungjawaban atau akuntabilitas keuangan masjid dengan melakukan pencatatan penerimaan dan pengeluaran kas. Pengelolaan keuangan dicatat dengan baik walaupun masih sederhana. Terkait PSAK 45, pengurus masjid belum melakukan pencatatan berdasarkan PSAK 45 dikarenakan standar tersebut diakui belum pernah didengar dan diperkenalkan pada pengurus masjid.

**Kata Kunci:** Prinsip Akuntansi, Akuntabilitas, PSAK No. 45

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### ABSTRACT

### ANALYSIS OF THE APPLICATION OF ACCOUNTING PRINCIPLES TO ACCOUNTABILITY OF THE MOSQUE'S FINANCIAL STATEMENTS

### (Case Study of Mosques in Bandar Khalipah Village)

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*Mosque is one form of non-profit organization or organization that does not expect profit (non profit oriented). Therefore, mosques as a means of worship and activities of the ummah require effective financial reporting, this is because to support worship and religious activities. The results showed that the application of accounting principles had a huge effect on accountability or accountability of mosque financial statements. The results of interviews from various sources can be known that accounting principles have been applied to the creation of the mosque's financial statements. So that the mosque administrator has managed finances openly as a form of accountability or financial accountability of the mosque by recording receipts and cash expenditures. Financial management is well recorded even though it is still simple. Related to PSAK 45, the mosque administrator has not recorded based on PSAK 45 because the standard is recognized to have never been heard and introduced to the mosque administrator.*

***Keywords****: Accounting Principles, Accountability, PSAK No. 45*

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