

Analysis of Islamic Boarding School Accounting Based on PSAK 45 (Case study in Al Yasini Islamic boarding school in Malang)

Afidah Nur Khana¹, Driana Leniwati²,

Tri WahyuOktavendi³.

Jl. Raya Tlogomas No.246,Babatan, Tegalondo,
Kec. Lowokwaru, Kota Malang,
Jawa Timur 65144

Phyda.57@gmail.com

driana@umm.ac.id

twoktavendi@umm.ac.id

ABSTRACT (12pt, bold, italic)

Purpose: analyze Islamic boarding school accounting at Al Yasini Islamic Boarding School Malang. (information why this research needs to be done), ***Methods:*** The type of research used is descriptive research, ***Analysis data:*** Data collection techniques used in this study were observation, interviews and documentation. ***Result and discussions:*** the findings of the financial statements at the Al Yasini Islamic boarding school have not applied PSAK 45 Islamic boarding schools accounting in their financial reports. Influenced by the lack of socialization, constraints in conducting socialization and costs., ***Conclusion:*** if there any further information that needs to be done for better result. (Abstract in English, all in 1 paragraph, max. 250 words, 11pt, italic)

Keywords (bold, italic): (accounting syariah, psak 45, malang regency)

INTRODUCTION

Based on observations before the analysis was carried out, the researcher found several discrepancies in the financial reports of Islamic boarding schools, and it turned out that the parties concerned still lacked understanding of financial reports to compile financial reports. The background generally contains the results of observations, interviews, and supporting data. in accordance with the main purpose of making PSAK 45 is to provide relevant, understandable information to meet the interests of donors, members of institutions, creditors and other parties who provide resources for non-profit organizations including foundations (PSAK No. 45 Revision 2016). The difference between this research and the previous one is the object, and continuing from previous research, this is due to the lack of understanding of the Islamic boarding school community regarding PSAK 45 Islamic boarding school accounting. Theoretical basis related to the analysis, methods, and application of PSAK 45 Islamic boarding school accounting, theoretical basis related to the analysis, methods, and application of PSAK 45 Islamic boarding school accounting.

THEORETICAL BASIS

This research is in line with the previous research, which lies in the research variable, namely discussing PSAK 45 with the object of research, namely the analysis of Islamic boarding school accounting PSAK 45 regarding financial reporting of Islamic boarding schools which are managed by research subjects in the Islamic boarding school financial section. Theoretical basis related to the analysis, methods, and application of PSAK 45 Islamic boarding

school accounting, theoretical basis related to the analysis, methods, and application of PSAK 45 Islamic boarding school accounting.

METHOD

Data collection techniques used in this study were observation, interviews and documentation. The researcher obtained information about the financial statements through direct observation and interviews with those concerned, then the data will be used as the basis for PSAK 45 based Islamic boarding school accounting analysis.

RESULTS AND DISCUSSION

The researcher found from the field results that the financial reports of the Al Yasini Islamic Boarding School were only records of cash receipts and disbursements. Researchers also conducted outreach to Islamic boarding schools regarding PSAK 45 Islamic Boarding School Accounting because previously Islamic boarding schools were still lacking regarding socialization, as well as various kinds of obstacles in carrying it out. Not only that, Islamic boarding schools often experience various complaints from donors so that donors inevitably come directly to the location.

CONCLUSION

The financial reports carried out by Islamic Boarding School Al Yasini still use simple methods with a lack of understanding of accounting reports intended for Islamic boarding schools, and there are obstacles in conducting socialization, as well as financial reporting constraints that are less than optimal causing complaints from the donors concerned.

REFERENCES

- Biduri, S., Rahayu, R. A., & Mukarromah, I. (2019). Implementasi PSAK No. 45 pada Penyusunan Laporan Keuangan Pondok Pesantren Demi Terciptanya Transparansi dan Akuntabilitas. In *Seminar Nasional Dan The 6th Call for Syariah Paper Universitas Muhammadiyah Surakarta* (Vol. 45, pp. 222-235).
- Sholikhah, Y. A. S., & Susilowati, D. Fenomena Kualitas Laporan Keuangan Pesantren Berdasar Akuntansi Pesantren PSAK 45 Dan PSAK No. 45. *Soedirman Accounting Review: Journal of Accounting and Business*, 3.
- Lulita, T. N. (2019). *Implementasi akuntansi pesantren pada pondok pesantren putri Al-Lathifiyyah 1 Bahrul Ulum Tambakberas Jombang* (Doctoral dissertation, Universitas Islam Negeri Maulana Malik Ibrahim).
- Widyaningsih, B., Sa'adah, N., & Mustamim, M. (2021). Economic Empowerment of Pesantren through BUMP Program (Pesantren Owned Enterprises). *INCOME: Innovation of Economics and Management*, 1(2), 44-49.