***IMPLEMENTATION OF FINANCIAL PERFORMANCE IN NON-PROFIT ENTITIES THROUGH ISAK 335 A CASE STUDY OF AL MUMTAZA KINDERGARTEN FOUNDATION BENGKALIS***


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*This research was conducted at the Al Mumtaza Kindergarten Foundation in Bengkalis. The purpose of this study is to examine how pesantren accounting is implemented at the Al Mumtaza Kindergarten Foundation in Bengkalis. In addition, this study aims to identify the obstacles encountered in the implementation of ISAK 335 as well as the solutions to these obstacles in the application of ISAK 335 at the Al Mumtaza Foundation.The data collection methods used in this study include interviews, observation, documentation, and literature review. Interviews were conducted through direct question-and-answer sessions with informants involved in the preparation of financial statements. Observation was carried out through direct field observation and systematic data collection and recording of matters related to the interview activities. Documentation consisted of documents owned by the Al Mumtaza Kindergarten Foundation, such as records of income, expenditure records, cash flow records, and other supporting data relevant to this research.The results of the study indicate that the financial statements of the Al Mumtaza Kindergarten Foundation have not fully complied with generally accepted accounting principles and are not yet in accordance with ISAK 355.*



***Keywords : Foundaion, Financial Statements, ISAK 335***