PENGELOLAAN KEUANGAN YAYASAN PONDOK PESANTREN DARUSSALAM AL BANTANI BERDASARKAN ISAK 335

Nama Penulis : Mira Seftiani
Nim : 5304221493
Dosen Pembimbing: Endang Sri Wahyuni, S.E., M.Ak

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengelolaan keuangan Yayasan Pondok Pesantren Darussalam Al Bantani berdasarkan Interpretasi Standar Akuntansi Keuangan (ISAK) 335. Penelitian ini menggunakan metode deskriptif kualitatif dengan pendekatan studi kasus. Data diperoleh melalui wawancara, observasi, dan dokumentasi, kemudian dianalisis melalui tahapan reduksi data, penyajian data, dan penarikan kesimpulan. Hasil penelitian menunjukkan bahwa pengelolaan keuangan yayasan telah dilaksanakan melalui proses perencanaan, pelaksanaan, penatausahaan, dan pelaporan keuangan. Secara umum, sistem pengelolaan keuangan yang diterapkan masih bersifat sederhana dan belum sepenuhnya mengacu pada standar akuntansi yang berlaku bagi entitas nirlaba. Oleh karena itu, diperlukan penyesuaian dalam sistem pengelolaan dan penyajian laporan keuangan agar lebih sistematis serta sesuai dengan ketentuan ISAK 335.

Kata Kunci: Pengelolaan Keuangan, Yayasan, Pondok Pesantren, ISAK 335

Financial Management of the Darussalam Al Bantani Islamic Boarding School Foundation Based on ISAK 335

Author Name : Mira Seftiani
ID Number : 5304221493
Supervisor : Endang Sri Wahyuni, S.E., M.Ak

ABSTRACT

This study aims to analyze the financial management of Yayasan Pondok Pesantren Darussalam Al Bantani based on the Interpretation of Financial Accounting Standards (ISAK) 335. This research employs a descriptive qualitative method with a case study approach. Data were collected through interviews, observations, and documentation, and were analyzed using data reduction, data presentation, and conclusion drawing techniques. The results indicate that the foundation's financial management has been implemented through planning, implementation, administration, and financial reporting processes. However, the financial management system applied is still relatively simple and has not fully complied with the applicable accounting standards for non-profit entities. Therefore, adjustments in the financial management and reporting system are necessary to ensure a more systematic implementation in accordance with ISAK 335.

***Keywords**: Financial Management, Foundation, Islamic Boarding School, ISAK 335*