

**FINANCIAL STATEMENTS PRESENTATION OF
NON-GOVERNMENTAL ORGANIZATION: PERSPECTIVE PSAK 45**

Siti Khajar Sudirman, Andi Nurwanah, Syamsu Alam

Program Studi Akuntansi, Fakultas Ekonomi Bisnis

Universitas Muslim Indonesia Makassar

Email; siti.sudirman@gmail.com, andi.nurwanah@umi.ac.id, syamsu.alam@umi.ac.id

ABSTRACT

This study aims to describe how the stages of preparing financial statements in non-profit organizations, referring to PSAK no. 45, to see the suitability of the statement items in each paragraph in the PSAK. The research was conducted at the PKBI NGO in South Sulawesi. The type of data used is qualitative data and the source of this research data is secondary data, namely data collected from documents and archives related to research. Data collection was carried out by observation, interviews, and documentation. While the analytical method used is descriptive analysis method, namely data analysis carried out by explaining and describing the mechanism and stages of the presentation of financial statements by the PKBI NGO South Sulawesi, referring to PSAK No. 45 on Financial Reporting of Non-Profit Organizations. The findings of this study are 1) The financial statement of non-profit organizations prepared by the PKBI South Sulawesi NGO consist of three types of reports, namely statement of financial position, activity reports, and cash flow statement in 2014 and 2015, it is in accordance with PSAK No. 45 and 2) South Sulawesi PKBI NGO has presented financial statement in accordance with PSAK No. 45. Of the twenty paragraphs regulating the financial statements of non-profit organizations, there are twelve paragraphs in accordance with the situation of the PKBI South Sulawesi NGO, namely paragraph 11, paragraph 12, paragraph 13, paragraph 14, paragraph 17, paragraph 20, paragraph 21, paragraph 22, paragraph 23, paragraph 24, paragraph 27, and paragraph 29.

Keywords: *Presentation of Financial Statements, PSAK No.45, Non-Profit Organizations Makassar*

1. INTRODUCTION

A non-profit organization is a relatively unique representation of civil society. Products which are produced by non-profit organizations are unique (distinctive) products, in the form of services that are social and human in nature (Harimurti, 2014). A non-profit organization is a representation of civil society which is a relatively unique sector. The characteristics of a non-profit organization are different from that of a business organization. The fundamental difference is in the way of organization obtains resources and manages them in various operating activities.

Non-profit organizations derive their resources from donations from members and other donors who do not expect anything in return from the organization. Because managing resources in various operational activities, it is necessary to prepare reports as a form of accountability for the management of these resources, namely financial statements. According to (Luh et al., 2015) to assess management performance, it can be done by assessing accounting information presented in the form of financial statements. The fairness of the information contained in a financial statements determined by the fairness of each element. Non-profit organizations include religious organizations, hospitals, public schools, service organizations, volunteers and other non-profit organizations. Accountable for donations or funds that have been received from various parties is an obligation for non-profit organizations.

Non-profit organization draws its resources from donations from members and other donors to fund its activities. Funding for activities in order to realize the mission of an organization generally comes from donations from members and other donors who do not expect rewards from the organization (Wahyuningsih & Tanggulungan, 2014).

The Association of Indonesian Planning Families (PKBI) South Sulawesi is a Civil Society Organization (CSO) engaged in the health sector, such as counseling about HIV / AIDS, the dangers of drugs, and abortion. The source of funds for PKBI South Sulawesi comes from donations or grants originating from within the country or abroad which are received by the head office in Jakarta and then distributed to the regions, one of them is PKBI South Sulawesi. This requires PKBI South Sulawesi to be accountable for the use of the funds it obtains in financial statements which are in accordance with accounting standards for non-profits. According to (Prayudi & Narsa, 2015) The implementation of financial reporting standards in non-profit organizations is something urgent by considering the characteristics of the financial accountability environment in this type of organization. PKBI South Sulawesi records cash basis transactions.

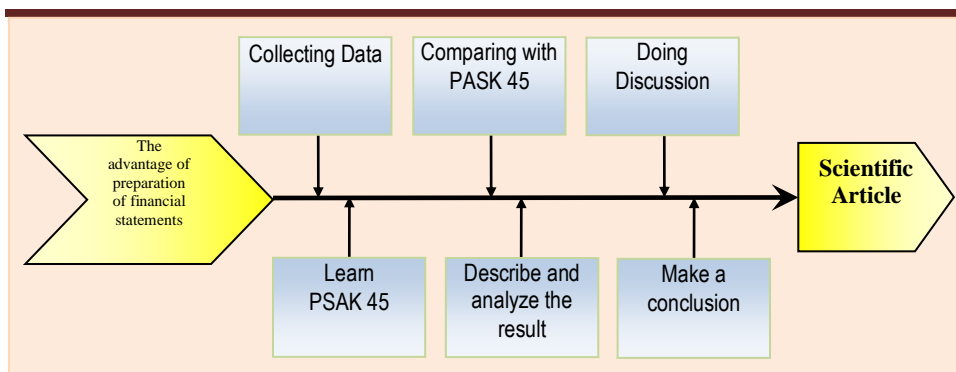
PKBI South Sulawesi makes a report on the receipt and expenditure of funds to be accountable for it. This is not in accordance with PSAK No. 45 of 2012 concerning with the financial statements of non-profit entities, which states that the financial statements of non-profit entities consist of statements of financial position, activity reports and cash flow reports. Since January 2015 PKBI South Sulawesi has been required to use the SAKU PKBI program for inputting transaction data. The output of this program is used as the basis for reporting transactions that occur in PKBI South Sulawesi.

Based on the description above, this study focuses on the Analysis of the Implementation of PSAK 45 on Financial Statements at LSM PKBI South Sulawesi. In preparing its financial statements, it is advisable to prepare according to PSAK No. 45 which regulates Financial Statements for Non-Profit Entities includes statements of financial position, activity reports, cash flow reports, and notes to financial statements (Maulana & Mahmuda, 2015).

2. RESEARCH METHOD

The research was conducted at non-governmental organizations, at the Indonesian Family Planning Association (PKBI) in South Sulawesi. The type of data in this study is qualitative data in the form of an overview of the organization, organizational structure, vision and mission of the organization, history and organizational development. The data source of this research is secondary data, namely data collected from documents and archives related to the problem under study, namely regarding financial statements, accounting records and general books related to research.

Descriptive analysis method is a data analysis carried out by explaining and describing the mechanisms and stages regarding the presentation of financial statements presented by the Non-Governmental Organization Family Planning Association (PKBI) in the South Sulawesi region refers to PSAK No. 45 on Financial Reporting of Non-Profit Organizations. Descriptive analysis can be seen in the Fishbone Diagram, below:



Picture. 1 *Fishbone* Research Diagram

The steps in analyzing data are as follows:

1. Collecting data in the form of descriptions of financial statements presentation activities implemented by PKBI in the South Sulawesi region, through the recording documents used.
2. The data obtained from these documents then compared with their suitability with the relevant paragraphs in PSAK No. 45, using a comparative descriptive analysis technique.
3. From the results of these comparisons, it can be seen the suitability of the implementation of the financial statement presentation by PKBI in the South Sulawesi region against the provisions in PSAK No. 45.
4. Analyze the presentation of PKBI financial statements in accordance with the provisions stipulated in PSAK No. 45 which is presented in paragraph by paragraph further provide interpretations regarding the implementation of the preparation of financial statements.
5. Discuss about the implementation of financial statement presentation by PKBI in the South Sulawesi region, which was sufficient, appropriate, or very in accordance with the provisions of PSAK No. 45.
6. Draw conclusions on the implementation of financial statement preparation in PKBI in accordance with PSAK No. 45.

3. RESEARCH RESULT

A. Presentation of LSM PKBI South Sulawesi Financial Statement

LSM PKBI is required to be accountable for all work programs that have been implemented to donors. Since 2014 until now 2016 the LSM PKBI in recording transactions using an accounting software application called SAKU PKBI, it was stated by the head of the PKBI South Sulawesi finance sector in an interview on February 17, 2016. This accounting software application is designed to help employees at LSM PKBI to create financial statement such as activity reports, financial position reports, and cash flow reports. Employees only need to enter accounting journals, then the SAKU PKBI application will automatically process them into financial statement. The financial statement presented by PKBI South Sulawesi are presented to donors, employees, and interested parties. This report is a form of responsibility of the LSM PKBI South Sulawesi for each program it runs. The presentation of the financial statements of the LSM PKBI South Sulawesi presents three types of reports, namely activity reports, financial position

reports and cash flow reports; it was explained by the PKBI South Sulawesi financial party in an interview.

The output produced from the SAKU PKBI program is a financial statement in the form of activity reports, financial position reports and cash flow reports.

B. Financial Statement of PKBI NGO in 2014-2016 year

1. Statement of Financial Position

Table 1. Statement of Financial Position of PKBI NGO in 2014

Total Current Assets	368,290,142.32
Total non-current assets	40,560,750.00
Total Assets	408,850,892.32
Total Current Liabilities	318,859,675.33
Total Liabilities and Net Assets	408,850,892.32

Source: PKBI NGO Finance Department

Table 2. Statement of Financial Position of PKBI NGO in 2015

Total Current Assets	448,594,576.49
Total Non-Current Assets	26,696,09375
Total Assets	475,290,670.24
Total Current Liabilities	347,656,388.46
Total Liabilities and Net Assets	475,290,670.24

Source: PKBI NGO Finance Department

2. Activity Report

Table 3. Activity Report of PKBI NGO in 2014

Information	Unrestricted	Temporarily Restricted	Restricted	Total
Total Income	3,800,000.00	265,639,504.48	0.00	269,439,504.48
Total Receipt	7,533,588.28	265,895,300.00	0.00	273,428,888.28
Total Program	7,248,560.65	265,895,300.00	0.00	273,143,860.65
Total Expense	18,172,935.65	265,895,300.00	0.00	284,068,235.65

Source: PKBI NGO Finance Department

Table 4. Activity Report of PKBI NGO in 2015

Information	Unrestricted	Temporarily Restricted	Restricted	Total
Total Income	105,628,341.00	2,641,170,877.13	0.00	2,764,799,218.13
Total Receipt	141,331,192.30	2,642,503,331.19	0.00	2,783,834,523.49
Total Program	83,183,187.16	2,642,503,331.19	0.00	2,725,686,518,35
Total Expense	83,708,727.51	2,642,503,331.19	0.00	2,726,212,058.70

Source: PKBI NGO Finance Department

3. Cash Flow Statement

Table 5: Cash Flow Statement of PKBI NGO in 2014

Cash Flows from Operating Activities	18,925,527.31
--------------------------------------	---------------

Cash Flows from Investing Activities	(1,102,000.00)
Cash Flows from Financing Activities	0.00

Source: *Financial Statement of PKBI NGO*

Table 6: Cash Flow Statement of PKBI NGO in 2015

Cash Flows from Operating Activities	117,720,094.82
Cash Flows from Investing Activities	0.00
Cash Flows from Financing Activities	0.00

Source: *PKBI NGO Finance Department*

C. Presentation Analysis of PSAK No. 45 For Statement of Financial Position

In this study, researchers will analyze nine types of criteria which are contained in PSAK No. 45 regarding the financial reporting of non-profit organizations:

1. Financial statements of non-profit entities,

Paragraph 9: PKBI NGO South Sulawesi present the statements of financial position, includes reports on financial position, activity reports and cash flow reports. The presentation presented by the PKBI NGO South Sulawesi is appropriate in a part because the PKBI NGO SULAWESI SELATAN does not present a note report on the statement of financial position

2. The purpose of Statement of Financial Position,

Paragraph 11: In the presentation of PKBI NGO South Sulawesi, the statement of financial position presents the total assets, liabilities and net assets, it means that the statement of financial position which is presented in accordance with the rules of PSAK No. 45 Paragraph 11 concerning the purpose of the statement of financial position.

3. Classification of assets and liabilities,

Paragraph 12: In the presentation of PKBI NGO, statement of financial position provides relevant information regarding liquidity, financial flexibility, and the relationship between assets and liabilities. The information is presented by collecting assets and liabilities that have similar characteristics in a relatively homogeneous group. It is in accordance with the rules set out in PSAK No. 45.

Paragraph 13: Regarding the classification of assets and liabilities, the presentation presented by the PKBI NGO South Sulawesi is appropriate, namely the liquidity information of the PKBI NGO South Sulawesi is given by: a) Presenting assets and liabilities based on liquidity order; and b) Classifying assets into current and other assets in addition to classifying liabilities into current and other current liabilities.

4. Classification of restricted and unrestricted net assets

Paragraph 14: PKBI NGO South Sulawesi presents a statement of financial position based on the presence or absence of restrictions, namely permanently restricted, temporarily restricted and unrestricted. It means that it is in accordance with the rules in paragraph fourteen regarding the classification of restricted and unrestricted net assets.

Paragraph 15: In presenting the financial statements of PKBI NGO South Sulawesi, it does not present notes on the financial statements, it means that it is not in accordance with the rules contained in PSAK No. 45, namely paragraph fifteen on the classification of restricted and unrestricted net assets.

Paragraph 16: The permanent restriction of the second group comes from grants or waqf and inheritance which become an endowment. It is not in accordance with the situation that occurred in the PKBI NGO South Sulawesi, because the fixed assets of PKBI NGO South Sulawesi are all owned by PKBI and there are no restrictions on use (unrestricted) it is because the project (source of restricted funds) does not allow to record project assets into the list of PKBI NGO assets.

Paragraph 17: It is in accordance with the applicable regulations, namely the PKBI NGO SULAWESI SELATAN has provided limits on resources based on net assets that are unrestricted, temporarily restricted, and restricted net assets.

Paragraph 18: It is partially consistent with the presentation at the PKBI NGO South Sulawesi, namely the PKBI NGO South Sulawesi that provides information on net assets in the form of independent income in the activity report.

5. The purpose of activity report,

Paragraph 20: It is in accordance with the presentation of activity reports at the PKBI NGO South Sulawesi, namely the PKBI NGO South Sulawesi activity report covering the organization as a whole and presenting information on revenues, expenses, and total net assets for each period.

6. Changes in net asset groups,

Paragraph 21: It is in accordance with the presentation in the PKBI NGO South Sulawesi, namely the activity report of the PKBI NGO South Sulawesi showing the amount of changes in net assets that are permanently restricted, temporarily restricted and unrestricted.

Paragraph 22: It is appropriate that income in net assets will increase, and expenses will reduce net assets.

7. Classification of income, expenses, profits and losses,

Paragraph 23: It is in accordance with the presentation applied, namely the PKBI NGO South Sulawesi has presented an activity report, where income will increase net assets and expenses will reduce net assets.

Paragraph 24: It is appropriate because in the statement of financial position, the presented resources are additions to net assets.

Paragraph 25: It is irrelevant used because the activity report on the PKBI NGO South Sulawesi does not present profits and losses from investments or other assets, because PKBI South Sulawesi does not have investments that cause profits and losses. Paragraph twenty six explained that it was due to PKBI South Sulawesi not having any investment which resulted in profits and losses.

Paragraph 26: It is not in accordance with the situation in PKBI NGO South Sulawesi because in the activity report of PKBI NGO South Sulawesi there is no additional classification except income or revenue and expenses.

Paragraph 27: It is in accordance with the presentation of the PKBI NGO South Sulawesi, namely the PKBI NGO Report which presents the gross amount of income and expenses.

Paragraph 28: It is irrelevant applied to the PKBI NGO South Sulawesi because the PKBI NGO activity report does not present incidental net profits and losses because there have been no transactions that caused it.

8. Information on service provision

Paragraph 29: It is appropriate because the PKBI NGO South Sulawesi activity report provides information on expenses according to functional classification.

9. Tujuan laporan arus kas

Paragraph 34: It is not in accordance with the situation at PKBI SOUTH SULAWESI NGO because there are no interest and dividends in the cash flow report of the PKBI NGO South Sulawesi.

D. Presentation Analysis PSAK No. 2 For Cash Flow

In PSAK No. 2 describes the presentation of cash flow statements in a non-profit organization which consists of five types of criteria, such as:

Paragraph 10: It is in accordance with the applied presentation, namely PKBI NGO cash flow reports to report cash flows during a certain period.

Paragraph 18: It is in accordance with the presentation of the PKBI NGO South Sulawesi, namely PKBI South Sulawesi using the direct method in the cash flow statement, it can be seen from the value used based on the increase or decrease in value on the account and not adjusting net income.

Paragraph 21: It is appropriate where the PKBI NGO South Sulawesi has separated gross expenditures and revenues based on operating, investing and financing activities.

Paragraph 22: For the above, the PKBI NGO South Sulawesi has presented cash flows for operating, investing and financing activities on the basis of net cash flows, cash receipts and payments for the benefit of customers rather than entity activities, the weight in paragraph twenty-two has been presented in accordance with the rules in PSAK No. 2

Paragraph 31: It is irrelevant used in the scope of PKBI SULAWESI SELATAN because in practice PKBI NGO South Sulawesi does not distribute dividends and has no interest-generating investment.

4. DISCUSSION

1. Statement of Financial Position (*Balance Sheet*)

The statement of financial position of PKBI NGO South Sulawesi consists of assets, namely current and non-current assets, liabilities consisting of current and long-term liabilities, and net assets consisting of unrestricted, temporarily restricted, and net assets restricted.

In the statement of the financial position of PKBI NgOSouth Sulawesi, current assets consist of cash, petty cash, banks of several types, namely Bank Mandiri South Sulawesi 9559, Bank Mandiri South Sulawesi GF 4421, Bank Mandiri South Sulawesi 9535, Bank Mandiri South Sulawesi PNPM 2 3078. Receivables, central PKBI receivables, advances, advances for regional PKBI, advances for PKBI partners, inventories consisting of several types, namely inventories, pharmacies and office supplies.

Then the second type of asset is non-current assets consisting of fixed assets, buildings, equipment and equipment, office equipment, vehicles, audio visual equipment, medical equipment, accumulated depreciation. Liabilities consisting of current liabilities, namely deposited funds, housing deposit funds, deferred receipts, deferred IPPF grants, deferred non-IPPF international grants, in the statement of financial position there are long-term liabilities but in the PKBI NGO financial position report there is no classification into long-term liabilities. Net assets in the statement of financial position of

the PKBI NGO South Sulawesi consist of net assets that are unrestricted, temporarily restricted, and restricted.

The statement of financial position of PKBI NGO South Sulawesi presents information on total current assets, total non-current assets, total assets, total current liabilities, total long-term liabilities, total net assets, and total liabilities and net assets.

2. Activity Report

The activity report in the PKBI NGO South Sulawesi consists of revenues and expenses, revenues in the PKBI NGO South Sulawesi derived from income such as IPPF grant income, non-IPPF international grant income and contributions, income derived from services and other income derived from bank interest income. Then the expenses that come from operating expenses are classified as expenses for PNPM care phase 2 - TAF, PJKR (clinic) - FR, GF R8, GCACI, AGS-FR and other expenses that are obtained from depreciation expenses. Activity reports in non-profit organizations are classified into three parts, namely unrestricted, temporarily restricted and restricted.

3. Cash Flow Statement

There are two paragraphs that regulate the cash flow statement, but the researcher takes one paragraph to analyze the presentation of the cash flow statement of PKBI NGO South Sulawesi according to PSAK NO. 45 because the paragraph contains the main provisions of the cash flow statement, namely paragraph thirty-four. From the results of the analysis of the financial statements of PKBI NGO South Sulawesi according to PSAK No. 45, paragraph 34 is partly due to the absence of interest and dividends in the cash flow statement of the PKBI NGO South Sulawesi. PSAK No. 45 paragraph thirty four, the cash flow statement is presented in a part because there is no interest and dividends in the PKBI NGO South Sulawesi.

PSAK 2: cash flow statement or SAK ETAP chapter 7 regulates financing activities, investment activities and non-cash activities, for PSAK No.2 the researcher takes five paragraphs to analyze the suitability of the PKBI NGO SULAWESI SELATAN cash flow statement with the regulations in PSAK No. 2, namely paragraph ten, paragraph eighteen, paragraph twenty one, paragraph twenty-two, and paragraph thirty-one. Based on the analysis of the presentation of PSAK No. 2 there are four appropriate paragraphs, namely paragraph ten, eighteen, paragraph twenty one, and paragraph twenty-two, paragraph thirty-one which is irrelevant applied by the PKBI NGO Sulawesi Selatan because it is not in accordance with the conditions in the PKBI NGO South Sulawesi.

In this research, it is concerned with the implementation of the financial statement preparation process which can be applied in PKBI NGOs in accordance with the theory of funds, the theory of funds is a theory that regulates the use of assets. Fund theory views the business unit as composed of resources whereas fund theory is useful for governments and non-profit organizations, hospitals, universities, city units, and governments.

5. CONCLUSION

Based on the results of research, data analysis and discussion of the Financial Statements of the Non-Governmental Organizations of the Indonesian Family Planning Association in the South Sulawesi Region from 2014 to 2016, the following conclusions can be drawn:

1. The financial reports of non-profit organizations prepared by the PKBI NGO South Sulawesi consists of three types of reports, namely statement of financial position, activity reports and cash flow statement in 2014 and 2015, it is in accordance with PSAK No. 45.
2. PKBI NGO South Sulawesi has presented financial statement in accordance with PSAK No. 45. Of the twenty paragraphs regulating the financial statements of non-profit organizations, there are twelve paragraphs in accordance with the situation of the PKBI South Sulawesi NGO, namely paragraph 11, paragraph 12, paragraph 13, paragraph 14, paragraph 17, paragraph 20, paragraph 21, paragraph 22, paragraph 23, paragraph 24, paragraph 27, and paragraph 29.

6. SUGGESTION

PKBI NGO South Sulawesi has not implemented PSAK No. 45 as a whole in the presentation of its financial statements. Therefore, the researcher suggests that paragraph 15 explains that information about the nature and amount of permanent or temporary restrictions is disclosed by presenting the amount in the financial statements or in the notes to the financial statements. And in paragraph 16 it is explained that permanent restrictions on assets such as land or works of art, which are given for a specific purpose, to be maintained, and not for sale or assets that are given for investment that generate permanent income can be presented as a separate element in the net asset group, which use is permanently limited or presented in the notes to the financial statements, therefore it is advisable to make a note report on the financial statements so that the South Sulawesi PKBI NGO can present financial reports in accordance with the provisions contained in PSAK No. 45.

REFERENCES

- Bumulo, R. A., Mogi, G. B., & Sabijono, H. (2014). Analisis Penerapan Psak No. 45 (Revisi 2011) Tentang Pelaporan Keuangan Entitas Nirlaba Pada Yayasan Lembaga Konsumen Indonesia (YLKI). *Going Concern : Jurnal Riset Akuntansi, Universitas Sam Ratulangi, Manado*, 9(1), 1689–1699. <https://doi.org/10.32400/gc.9.1.25235.2014>.
- Harimurti, D. B. P. F. (2014). Analisis Penerapan Penyajian Laporan Keuangan Pada Organisasi Nirlaba Berdasarkan PSAK No. 45. *Jurnal Akuntansi Dan Sistem Teknologi Informasi, Faculty of Economic, Universitas Slamet Riyadi.*, 10(2).
- Hastoni, Pamungkas, B., & Mustikawati, D. S. (2015). Analisis Penerapan PSAK 45 (Revisi 2011) Terhadap Penyusunan Laporan Keuangan Entitas Nirlaba (Studi Kasus pada Yayasan Dharma Setia Kosgoro). *JIAKES : Jurnal Ilmiah Akuntansi Kesatuan*, 3(4). <https://doi.org/10.37641/jiakes.v3i2.52>.
- Hastuti, E. W. (2015). Studi atas Akuntansi Universitas sebagai Organisasi Nirlaba: Menuju Good University Governance. *Al Tijarah, Universitas Darussalam Gontor*, 1(2), 211. <https://doi.org/10.21111/tijarah.v1i2.956>.

- Korompis, C. W. M. (2014). Penerapan Psak No. 45 Tentang Pelaporan Keuangan Organisasi Nirlaba Pada Sanggar Seni Budaya Logos Ma'kantar. *Going Concern : Jurnal Riset Akuntansi, Universitas Sam Ratulangi, Manado*, 9(3). <https://doi.org/10.32400/gc.9.3.6124.2014>.
- Kumambow, L., Tinangon, J. J., & Tirayoh, V. Z. (2015). Penerapan Psak No. 45 Pada Gereja Gmim Bukit Zaitun Walian Dua. *Going Concern : Jurnal Riset Akuntansi*, 10(2). <https://doi.org/10.32400/gc.10.2.8371.2015>.
- Luh, N. N., Sulindawati, N. L. G. E., & Herawati, N. T. (2015). Analisis Perlakuan Akuntansi Aktiva Tetap Berwujud Pada Organisasi Nirlaba Di Markas PMI Kabupaten Buleleng. *Jurnal Ilmiah Mahasiswa Akutansi Undiksha, Universitas Pendidikan Ganesha*, 3(1). <https://doi.org/10.23887/jimat.v3i1.4971>.
- Mamesah, M. (2013). Penerapan PSAK NO.45 Pada Gmim Efrata Sentrum Sonder Kaitannya Dengan Kualitas Informasi Laporan Keuangan. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 1(4). <https://doi.org/10.35794/emba.v1i4.3368>.
- Maulana, J., & Mahmuda, A. U. (2015). Pengaruh Penerapan Psak 45 Terhadap Kualitas Laporan Keuangan Pada Yayasan Pendidikan Di Kota Bandung. *Jurnal Akuntansi : Politeknik Pos Indonesia*, 7(1).
- Pontoh, C. R. S. (2013). Penerapan Laporan Keuangan Organisasi Nirlaba Berdasarkan PSAK NO 45 Pada Gereja BZL. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 1(3). <https://doi.org/10.35794/emba.v1i3.1651>.
- Prayudi, M. A., & Narsa, M. (2015). Penerapan Standar Akuntansi Nasional Pada Organisasi Nirlaba Bidang Sosial Kemanusiaan di Bali. *Journal of Accounting and Investment*, 16(2). <https://doi.org/10.18196/jai.2015.0036.110-120>.
- Repi, W., Nangoi, G. B. M., & Wokas, H. R. N. (2015). Analisis Penerapan PSAK NO. 45 (Revisi 2011) Tentang Pelaporan Keuangan Entitas Nirlaba Pada Stikes Muhammadiyah Manado. *Jurnal Berkala Ilmiah Efisiensi, FEB Universitas Sam Ratulangi, Manado*, 15(03).
- Tinungki, A. N. M., & Pusung, R. J. (2014). Penerapan Laporan Keuangan Organisasi Nirlaba Berdasarkan Psak No.45 Pada Panti Sosial Tresna Werdha Hana. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 2(2). <https://doi.org/10.35794/emba.v2i2.4417>.
- Tukunang, J., Tinangon, J., & Tirayoh, V. Z. (2014). Penerapan Laporan Arus Kas Berdasarkan Sak-Etap Pada Ud. Berkas Anugerah. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 2(2), 828–839. <https://doi.org/10.35794/emba.v2i2.4419>.

- Ulfa, M. W., Susilawati, R. A. E., & Halim, A. (2014). Analisis Penerapan Pernyataan Standar Akuntansi Keuangan (PSAK) NO. 45 Tentang Pelaporan Keuangan Organisasi Nirlaba (Studi Kasus Pada SMK Negeri 4 Malang). *JRMA : Jurnal Riset Mahasiswa Akuntansi*, 2(1).
- Utomo, R., & Qomariah, I. N. (2014). Penerapan Psak No 45 Pada Laporan Keuangan Yayasan Penolong Anak Yatim Dan Miskin Perguruan Darul Penerapan PSAK No 45 Pada Laporan Keuangan Yayasan Penolong Anak Yatim dan Miskin Perguruan Darul Islam di Kota Gresik Untuk Mewujudkan Akuntabilitas Keuanga. *GEMA Ekonomi, Jurnal Fakultas Ekonomi, Universitas Gresik.*, 3(2), 230–241.
- Wahyuningsih, K., & Tanggulangan, G. (2014). Pengaruh Reputasi Dan Ukuran Organisasi Terhadap Kinerja Organisasi Nirlaba Di Indonesia. *Research Methods And Organizational Studies, Universitas Muhammadiyah Surakarta.*, 397–407.
- Wehantouw, A. B., & Tinangon, J. J. (2015). Analisis Laporan Arus Kas Operasi, Investasi Dan Pendanaan Pada PT. Gudang Garam TBK. *Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 3(1). <https://doi.org/10.35794/emba.v3i1.7555>.
- Yuliarti, N. C. (2014). Studi Penerapan Psak 45 Yayasan Panti Asuhan Yabappenatim Jember. *JAUJ: Jurnal Akuntansi Universitas Jember*, 12(2). <https://doi.org/10.19184/jauj.v12i2.1411>