ABSTRAK

Muhamad Saeful Azhar Al-Manafi, Sistem Pelaporan Keuangan Lembaga Dakwah Dalam Standar PSAK 45 (Pernyataan Standar Akuntansi Keuangan 45) (Studi Kasus di Dewan Kemakmuran Masjid Pusat Dakwah Islam Jawa Barat).

Lembaga dakwah sebagai organisasi nirlaba memiliki tanggung jawab dalam mengelola dan melaporkan keuangan secara transparan dan akuntabel. Pelaporan keuangan menjadi bagian penting dalam menjaga kepercayaan masyarakat terhadap pengelolaan dana umat. Namun, dalam praktiknya masih terdapat lembaga dakwah yang belum menerapkan sistem pelaporan keuangan sesuai dengan standar akuntansi yang berlaku bagi organisasi nirlaba. Oleh karena itu, diperlukan penerapan sistem pelaporan keuangan yang mampu memberikan informasi secara jelas, sistematis, dan dapat dipertanggungjawabkan sesuai dengan standar PSAK 45.

Penelitian ini bertujuan untuk menganalisis fungsi Reporting dalam manajemen pelaporan keuangan di DKM Masjid Pusat Dakwah Islam (PUSDAI) Jawa Barat, mengetahui implementasi standar PSAK 45 dalam pelaksanaan fungsi Reporting, serta menganalisis hasil pelaksanaan manajemen pelaporan keuangan berbasis PSAK 45 pada lembaga dakwah tersebut.

Teori yang digunakan dalam penelitian ini adalah teori Reporting yang merupakan bagian dari fungsi administrasi POSDCORB yang dikemukakan oleh Luther Gulick, serta teori pelaporan keuangan menurut Kieso. Kedua teori tersebut digunakan sebagai landasan dalam menganalisis proses penyusunan, penyajian, dan pertanggungjawaban laporan keuangan berdasarkan standar PSAK 45.

Penelitian ini menggunakan pendekatan kualitatif dengan metode studi kasus. Teknik pengumpulan data dilakukan melalui observasi, wawancara, dan dokumentasi. Analisis data dilakukan melalui reduksi data, penyajian data, dan penarikan kesimpulan dengan uji keabsahan data menggunakan triangulasi sumber dan triangulasi teknik.

Hasil penelitian menunjukkan bahwa fungsi Reporting dalam manajemen pelaporan keuangan DKM Masjid PUSDAI Jawa Barat telah dilaksanakan melalui proses pencatatan, penyusunan, dan penyampaian laporan keuangan kepada pihak yang berkepentingan. Implementasi PSAK 45 telah diterapkan pada beberapa aspek pelaporan keuangan, namun belum seluruh komponen laporan keuangan disajikan secara lengkap sesuai standar yang berlaku. Meskipun demikian, sistem pelaporan keuangan yang diterapkan telah mendukung transparansi, akuntabilitas, serta pengelolaan keuangan lembaga dakwah yang lebih tertib dan terstruktur. Dengan demikian, pelaksanaan fungsi Reporting dalam manajemen pelaporan keuangan DKM Masjid PUSDAI Jawa Barat telah berjalan dengan baik, namun masih memerlukan penyempurnaan agar sesuai secara optimal dengan ketentuan PSAK 45.

Kata Kunci: Sistem Pelaporan Keuangan, Lembaga Dakwah, PSAK 45, PUSDAI.

ABSTRACT

Muhamad Saeful Azhar Al-Manafi, Financial Reporting System of Da'wah Institutions Based on PSAK 45 Standards (Statement of Financial Accounting Standards No. 45) (A Case Study at the Board of Mosque Prosperity of the West Java Islamic Da'wah Center Mosque).

Da'wah institutions, as non-profit organizations, have the responsibility to manage and report their finances in a transparent and accountable manner. Financial reporting is an essential aspect of maintaining public trust in the management of community funds. However, in practice, there are still da'wah institutions that have not implemented financial reporting systems in accordance with the accounting standards applicable to non-profit organizations. Therefore, it is necessary to implement a financial reporting system that can provide clear, systematic, and accountable information in compliance with PSAK 45 standards.

This study aims to analyze the Reporting function in financial reporting management at the Board of Mosque Prosperity (DKM) of the West Java Islamic Da'wah Center Mosque (PUSDAI), to examine the implementation of PSAK 45 standards in carrying out the Reporting function, and to analyze the outcomes of PSAK 45-based financial reporting management within the institution.

The study employs the Reporting theory, which is part of Luther Gulick's POSDCORB administrative functions, as well as financial reporting theory proposed by Kieso. These theories serve as the analytical framework for examining the processes of preparing, presenting, and accounting for financial statements in accordance with PSAK 45 standards.

This research uses a qualitative approach with a case study method. Data were collected through observation, interviews, and documentation. Data analysis was conducted through data reduction, data presentation, and conclusion drawing. The validity of the data was tested using source triangulation and technique triangulation.

The results indicate that the Reporting function in the financial reporting management of DKM Masjid PUSDAI West Java has been implemented through the processes of recording, preparing, and delivering financial reports to relevant stakeholders. The implementation of PSAK 45 has been applied to several aspects of financial reporting; however, not all components of the financial statements have been presented completely in accordance with the applicable standards. Nevertheless, the financial reporting system that has been implemented has supported transparency, accountability, and more orderly and structured financial management within the da'wah institution. Therefore, the implementation of the Reporting function in the financial reporting management of DKM Masjid PUSDAI West Java has generally been carried out effectively, although further improvements are still required to achieve full compliance with PSAK 45 provisions.

Keywords: Financial Reporting System, Da'wah Institution, PSAK 45, PUSDAI.