

## **ABSTRACT**

### **ANALYSIS OF THE IMPLEMENTATION STATEMENT FINANCIAL ACCOUNTING STANDARD NUMBER 45 FINANCIAL REPORTING IN NON PROFIT ENTITY IN PARTAI KEBANGKITAN BANGSA, PARTAI KEADILAN SEJAHTERA, AND PARTAI PERSATUAN PEMBANGUNAN**

**By**

**RINDY DWI LADISTA**

This study aimed to analyze the suitability of the implementation of Non-Profit Entities in Parties with SFAS 45 (Revised 2011). This research was conducted at the Partai Kebangkitan Bangsa, Partai Keadilan Sejahtera, and Partai Persatuan Pembangunan.

Data were collected using documentation metode and questionnaire with the closed questions model. After the data collected then conducted a descriptive analysis that begins with a comparison between financial statements of the samples and SFAS 45 (Revised 2011).

The analysis showed that PKB has not adopted SFAS 45 (Revised 2011), since only prepare cash reports according to the format of the PKB itself. PKS has applied SFAS 45 (Revised 2011), but is not appropriate because it had not made a note to the financial statements as an explanatory statement of financial position, activity statement, and cash flows. PPP has not adopted SFAS 45 (Revised 2011), but the PPP using Permendagri No. 26 of 2013 as the reference basis for preparing its financial statements.

Keywords: SFAS 45, the implementation of the financial statements, political party.