

Analysis of Financial Accountability Based on ISAK 335 at The Calvary Children's Services Foundation (YPAC)

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Abstract

This study aims to analyze the financial accountability of the Calvary Children's Ministry Foundation (YPAC) based on the Interpretation of Financial Accounting Standards (ISAK) 335. YPAC, as a non-profit organization, is responsible for preparing transparent and accountable financial reports as a form of accountability to donors and the public. Observations indicate that YPAC has not fully implemented financial reporting in accordance with ISAK 335 due to the limited availability of personnel with an accounting background.

The research employs a qualitative descriptive method, collecting data through interviews, observations, and documentation. The findings reveal that YPAC has been preparing financial reports using Microsoft Excel, but these reports do not yet comply with ISAK 335 standards. This study proposes a financial reporting framework aligned with ISAK 335, including a statement of financial position, statement of comprehensive income, statement of changes in net assets, cash flow statement, and notes to the financial statements.

The implementation of ISAK 335-based financial reports is expected to enhance transparency, accountability, and public trust in the foundation's financial management. Furthermore, it serves as a guideline for other non-profit organizations in preparing financial reports that comply with accounting standards.

Keyword: *Financial Accountability, ISAK 335, Non-Profit Organization, Transparency, Financial Reporting.*

1. Introduction

Non-profit organizations, such as foundations, churches, and schools, aim to provide services to the community without seeking profit. These organizations rely on donations and grants, making financial transparency and accountability essential. Proper financial reporting ensures that resources are managed responsibly and prevents misuse of funds. Unfortunately, cases of mismanagement and embezzlement in nonprofits, both in Indonesia and globally, highlight the critical need for robust financial accountability. Examples include the Aksi Cepat Tanggap (ACT) foundation scandal in Indonesia, where funds intended for beneficiaries were misused, and the Trump Foundation case in the United States, where charitable funds were diverted for personal and political purposes.

In Indonesia, foundations are governed by laws such as Law No. 16 of 2001 and Law No. 28 of 2004, which mandate the preparation of annual reports and financial statements. These laws aim to ensure transparency and accountability in the management of public resources. Financial reports must adhere to applicable accounting standards, such as ISAK 335, which replaced PSAK 45 in 2020. ISAK 335 provides guidelines for non-profit financial reporting, including the preparation of financial position statements, comprehensive income statements, changes in net assets, cash flow statements, and explanatory notes. Despite these regulations, many non-profits face challenges in implementing these standards due to a lack of accounting expertise.

The Calvary Children's Ministry Foundation (YPAC), a non-profit organization in Jakarta, exemplifies these challenges. Established in 2002, YPAC is dedicated to providing education, social services, and religious outreach, with a mission to shape future leaders. Despite its commitment to community service, YPAC has yet to fully implement ISAK 335 in its financial reporting. The primary obstacle is the limited number of personnel with accounting expertise, which has resulted in financial reports that are not fully compliant with the standards. This situation affects YPAC's ability to demonstrate transparency and accountability in managing its financial resources.

To address these issues, this research focuses on analyzing YPAC's financial reporting practices and developing a reporting framework based on ISAK 335. By adopting this standard, YPAC can improve the quality and consistency of its financial reports, ensuring they meet stakeholder expectations. Furthermore, this study aims to provide insights and recommendations for other non-profit organizations in Indonesia, enabling them to enhance their financial accountability and transparency, ultimately fostering public trust and support.

2. Literature Review

2.1 Accountability Theory

Accountability is the obligation to provide responsibility for the performance and actions taken by individuals or organizations to the authorized parties (Atiningsih et al., 2019). This concept is crucial in non-profit organizations that focus on public service, where financial transparency and accountability form the foundation of reporting and fund management. Accountability has two main types: vertical accountability, which pertains to responsibility towards higher authorities, and horizontal accountability, which involves responsibility to the general public (Dwiyanto et al., 2015). Both types are essential to ensure that organizations manage funds and resources transparently and efficiently.

To achieve good accountability, certain characteristics must be met, such as honesty and compliance with the law, efficient processes free from collusion, and transparent evaluation of programs and policies (Dwiyanto et al., 2015). Accountability indicators are used to assess whether an organization's actions align with planned guidelines and regulations, referring to the implementation of Standard Operating Procedures (SOPs), monitoring systems, accountability mechanisms, annual reports, and reward and punishment evaluations (Reni Nur Safitri, 2023). All these elements function to ensure that organizations can justify every decision and action taken in managing funds and delivering services to the public.

2.2 Non-profit Organization Theory

A non-profit organization is an entity committed to advancing specific social issues without prioritizing financial gain (Setiawati et al., 2023). Unlike commercial enterprises, these organizations operate to support causes or public concerns, relying on donations from members and contributors without expecting financial returns. Their primary goal is to serve the community and promote social, religious, or humanitarian issues rather than generating profit.

Non-profit organizations have distinct characteristics, such as acquiring resources through voluntary contributions, producing goods or services without profit motives, and lacking ownership structures like traditional businesses. They can take various forms, including foundations, religious institutions, and non-governmental organizations (NGOs). Foundations focus on social, religious, and humanitarian missions without distributing profits, religious institutions manage financial reports for transparency, and NGOs operate independently to address societal issues and support local governance. These organizations play a crucial role in social welfare and community development.

2.3 ISAK 335

a. Definition of Financial Statements for Non-Profit Organizations According to ISAK 335

ISAK 335 provides guidelines for financial reporting for non-profit organizations, replacing PSAK 45. Non-profit organizations differ from business entities in how they acquire resources, primarily through donations with no intention of profit (ISAK 335, 2019). The purpose of financial statements for non-profits is to demonstrate management's accountability for resource usage, providing information about financial position, performance, and cash flows to aid in economic decision-making. ISAK 335 includes statements such as the statement of financial position, comprehensive income statement, changes in net assets, cash flow statement, and notes to the financial statements.

b. Types of Financial Statements for Non-Profit Organizations Based on ISAK 335

1. Statement of Financial Position

The statement presents assets, liabilities, and equity, showing the relationship between these elements for a specific period (Afridayani dkk., 2022). ISAK 335 offers two formats:

- a) Format A presents comprehensive income separately as part of unrestricted net assets.
 - b) Format B adjusts based on the class of net assets, showing comprehensive income without separation.
2. Comprehensive Income Statement

This statement shows the surplus (or deficit) and other comprehensive income (Afridayani dkk., 2022). Two formats are available:

 - a) Format A presents information in a single column for easier comparative analysis.
 - b) Format B organizes information based on the classification of net assets.
 3. Statement of Changes in Net Assets

This statement reflects changes in the organization's wealth, showing increases or decreases in net assets during a period. It presents the total surplus or deficit for the period (Afridayani dkk., 2022).
 4. Cash Flow Statement

The cash flow statement provides information on cash receipts and disbursements during a period, categorized into operating, investing, and financing activities (Afridayani dkk., 2022). Two methods can be used for preparation:

 - a) Direct Method
 - b) Indirect Method
 5. Notes to the Financial Statements (CaLK)

The notes offer additional information about the accounts presented in the financial statements. They include details on assets, liabilities, and equity, along with accounting policies used by the entity (Afridayani dkk., 2022).

3. Material and Method

3.1 Place and Time of Research

This research was conducted at Yayasan Pelayanan Anak Calvary, East Bekasi, from April to November 2024. The initial steps included gathering relevant data and information, as well as reviewing literature to understand the research concept. After establishing the methodology, data was collected through observations, interviews, and documentation, then analyzed using appropriate methods. The analysis results are expected to produce valid conclusions and contribute new insights to the research field.

3.2 Research Design

This study employs a descriptive qualitative research design, examining the subject in its natural setting with the researcher as the primary instrument. Data is collected through triangulation techniques and analyzed inductively, focusing on meaning rather than generalization (Sugiyono, 2021). This approach is chosen to describe phenomena related to the application of accounting based on ISAK 335 at Yayasan Pelayanan Anak Calvary, East Bekasi.

3.3 Data Source and Research Sample

This research utilizes primary and secondary data. Primary data is obtained directly through interviews with the Chairperson, General Treasurer, and a representative from the

General Department of Calvary Child Service Foundation to understand the foundation's profile, the accounting application used, and the implementation of nonprofit accounting (Sugiyono, 2021). Secondary data is collected indirectly through documentation and literature studies, including foundation archives, financial reports, and references from books, articles, and other relevant media (Sugiyono, 2021).

3.4 Data Collection Technique

The data collection techniques in this study were conducted through observation and interviews. Observation involved directly examining the financial reporting at Calvary Child Service Foundation, which had not yet implemented ISAK 335, and assisting in the preparation of financial reports based on 2024 records. Interviews were conducted using a semi-structured method to gather information from respondents related to the research. The researcher prepared a list of questions, contacted informants, and arranged necessary tools such as writing materials and recording devices to ensure an effective interview process.

3.5 Data Validity Technique

Data validity refers to the level of accuracy between the data obtained and the data reported by the researcher. To ensure both validity and reliability, this study applies triangulation techniques, which include:

Triangulation of sources involves verifying data credibility by comparing information from various sources, such as interviews, archives, and documents (Sugiyono, 2021). Triangulation of data collection techniques is used by employing different methods, such as observation and interviews, to confirm findings from the same source. Lastly, triangulation of theories is applied by incorporating multiple theoretical perspectives, including accountability, nonprofit organizations, nonprofit accounting, and ISAK 335, to gain a broader and more in-depth understanding of the research subject.

3.6 Data Analysis Technique

The data analysis technique used in this research is qualitative descriptive analysis, which processes data into information in a systematic manner (Sugiyono, 2021). The qualitative analysis involves several stages:

- a) Conducting preliminary research to identify the actual conditions at Yayasan Pelayanan Anak Calvary (YPAC) and the issues related to financial reporting that have not yet implemented ISAK 335.
- b) Conducting interviews and documentation with YPAC to gather necessary data and documents, as well as information on general overview and financial reports.
- c) Analyzing YPAC's financial reporting.
- d) Applying financial reporting at YPAC according to ISAK 335 standards.
- e) Evaluating the proposed financial reporting at YPAC based on ISAK 335.

4. Result

4.1. Financial Report Recommendations

The following are the results of the foundation's financial data processing which are interpreted into the form of a foundation's financial report in accordance with ISAK 35 rules:

a. Financial Position Report

**THE CALVARY CHILDREN'S MINISTRY FOUNDATION
FINANCIAL POSITION REPORT
FOR THE YEAR ENDED DECEMBER 31, 2024
(in thousands)**

ASSET	
<i>Current assets</i>	
Cash and Banks	XXX
Total Current Assets	XXX
<i>Non-Current Assets</i>	
Equipment	XXX
Vehicle	XXX
Building	XXX
Akm. Equipment Depreciation	XXX
Akm. Vehicle Depreciation	XXX
Akm. Building Depreciation	XXX
Total Non-Current Assets	XXX
TOTAL ASSETS	XXX
LIABILITIES	
Short Term Debt	XXX
Long Term Debt	XXX
Total Liabilities	XXX
WEAPONS NET	
Without Restrictions from Resource Providers	XXX
With Restrictions from the Resource Provider	XXX
Total Aset Neto	XXX
TOTAL LIABILITIES AND NET ASSETS	XXX

b. Other Comprehensive Income Statement

THE CALVARY CHILDREN'S MINISTRY FOUNDATION

**OTHER COMPREHENSIVE INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2024**

(in thousands)

WITHOUT LIMITATIONS FROM THE RESOURCE PROVIDER	
<i>Income</i>	
Grant Income	XXX
Other Education Income	XXX
Service/Training Presentation	XXX
Service Income	XXX
STTPKA income	XXX
Donation Income	XXX
Income from JUNIOR	XXX
Props Sales Income	XXX
KBB income	XXX
Rental Income	XXX
Other Income	XXX
Income from Kindergarten Fees	XXX
Kindergarten tuition fees	XXX
Elementary School Tuition Income	XXX
Middle school tuition fees	XXX
Income from Sales of Business Results	XXX
Total Income	XXX
BURDEN	
Kindergarten Teacher Salary Burden	XXX
Elementary School Teacher Salary Burden	XXX
Middle School Teacher Salary Burden	XXX
Honorary Burden for Kindergarten Teachers	XXX
Staff Salary Expenses	XXX
Employee Welfare Expenses	XXX
Beban Transport KAA/RCTB	XXX
KAA/RCTB Equipment Load	XXX
KAA Teacher Honor Burden	XXX
Service Expenses	XXX
Easter/SIL/Christmas Load	XXX
ARIS load	XXX
ARIS/RS Teacher Burden	XXX
RBKC Operational Expenses	XXX
RBKC Employee Expenses	XXX
STTP Education Burden	XXX
Malang Province STT Contribution Expenses	XXX

The burden of Calvary PAUD in Soe	XXX
The burden of Calvary PAUD in Nias	XXX
Other Educational Burden	XXX
Electrical Load	XXX
Communication Burden	XXX
Kindergarten Operational Expenses	XXX
SD Operational Expenses	XXX
SMP Operational Expenses	XXX
Tax Burden	XXX
Office Administration Expenses	XXX
Contribution Burden	XXX
Transport Expenses	XXX
Activity Expenses	XXX
Print Load	XXX
Equipment/Equipment Service Expenses	XXX
Equipment Inventory Expense	XXX
Depreciation Expense	XXX
Other Charges	XXX
Total Expense	XXX
Surplus (Deficit)	XXX
WITH RESTRICTIONS FROM THE RESOURCE PROVIDER	
Income	
Contribution	XXX
Other Acceptance	XXX
Total Income	XXX
Surplus (Deficit)	XXX
OTHER COMPREHENSIVE INCOME	XXX
TOTAL COMPREHENSIVE INCOME	XXX

c. Statement of Changes in Net Assets

**THE CALVARY CHILDREN'S MINISTRY FOUNDATION
STATEMENT OF CHANGES IN NET ASSETS**

FOR THE YEAR ENDED DECEMBER 31, 2024

(in thousands)

NET ASSETS WITHOUT LIMITATIONS FROM RESOURCE PROVIDERS	
Beginning balance	XXX
Surplus (Deficit) of the current year	XXX
Net assets that are exempt from restrictions	XXX
Ending balance	XXX
NET ASSETS WITH RESOURCE RESTRICTIONS	
Beginning balance	XXX
Surplus (Deficit) of the current year	XXX
Net Assets that are exempt from restrictions	XXX
Ending balance	XXX
TOTAL ASET NETO	XXX

d. Cash Flow Statement

THE CALVARY CHILDREN'S MINISTRY FOUNDATION

CASH FLOW STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2024

(in thousands)

OPERATIONAL ACTIVITIES	
Other Education Income	XXX
Service/Training Presentation	XXX
Service Income	XXX
STTPKA income	XXX
Donation Income	XXX
Income from JUNIOR	XXX
Props Sales Income	XXX
KBB income	XXX
Rental Income	XXX
Other Income	XXX
Income from Kindergarten Fees	XXX
Kindergarten tuition fees	XXX
Elementary School Tuition Income	XXX
Middle school tuition fees	XXX
Income from Sales of Business Results	XXX
Kindergarten Teacher Salary Burden	XXX
Elementary School Teacher Salary Burden	XXX

Middle School Teacher Salary Burden	XXX
Honorary Burden for Kindergarten Teachers	XXX
Staff Salary Expenses	XXX
Employee Welfare Expenses	XXX
Beban Transport KAA/RCTB	XXX
KAA/RCTB Equipment Load	XXX
KAA Teacher Honor Burden	XXX
Service Expenses	XXX
Easter/SIL/Christmas Load	XXX
ARIS load	XXX
ARIS/RS Teacher Burden	XXX
RBKC Operational Expenses	XXX
RBKC Employee Expenses	XXX
STTP Education Burden	XXX
STT Provi Contribution Expenses. Poor	XXX
The burden of Calvary PAUD in Soe	XXX
The burden of Calvary PAUD in Nias	XXX
Other Educational Burden	XXX
Electrical Load	XXX
Communication Burden	XXX
Kindergarten Operational Expenses	XXX
SD Operational Expenses	XXX
SMP Operational Expenses	XXX
Tax Burden	XXX
Office Administration Expenses	XXX
Contribution Burden	XXX
Transport Expenses	XXX
Activity Expenses	XXX
Print Load	XXX
Equipment/Equipment Service Expenses	XXX
Equipment Inventory Expense	XXX
Other Charges	XXX
Net Cash obtained from (used for) Operating Activities	XXX
CASH FLOW FOR INVESTMENT ACTIVITIES	
Asset Sales	XXX
Land	XXX
Building	XXX
Equipment	XXX
Total Asset Sales	XXX

Purchase of Fixed Assets	XXX
Land	XXX
Building	XXX
Equipment	XXX
Total Asset Purchases	XXX
Net Cash obtained from (used for) Investment Activities	XXX
CASH FLOW FOR FUNDING ACTIVITIES	
Acceptance of Financing	XXX
Bank A's debt	XXX
Total Financing Receipts	XXX
Funding Release	XXX
Bank A's debt	XXX
Total Funding Disbursements	XXX
Net Cash obtained from (used for) Funding Activities	XXX
Increase/Decrease in Cash	XXX
Beginning Cash Balance	XXX
Ending Cash Balance	XXX

e. Notes to the Financial Statements

THE CALVARY CHILDREN'S MINISTRY FOUNDATION
NOTES TO FINANCIAL STATEMENTS
AT 31 DECEMBER 2024
(Presented in thousands, unless otherwise stated)

1. GENERAL INFORMATION

The Calvary Children's Ministry Foundation was established based on Deed No. 33 dated September 27, 2022, in Jakarta. It is supported by official registration documents, including a Registration Certificate (SKT) from the West Java Provincial Social Service No. 062/200/PPSKS/2022, a Registration Certificate (SKT) from the Directorate General of Christian Community Guidance of the Ministry of Religious Affairs of the Republic of Indonesia No. 47 of 2024, and a decree from the Ministry of Law and Human Rights No. AHU-AH.0001749.AH.01.05.TAHUN 2022.

The Calvary Children's Ministry Foundation has been based in Bekasi since April 2000. It was established to reach underprivileged children from low-income communities, orphans, abandoned children, and high-risk children (street children). The foundation strives to ensure that every child has the opportunity to receive faith and character development services as well

Straight Line Depreciation Formula : $\frac{\text{Acquisition Cost} - \text{Residual Value}}{\text{Useful Life}}$

3. CASH AND CASH EQUIVALENTS

The Value or amount in rupiah for this account is not disclosed in specific figures by the informant to maintain confidentiality, as upheld by the foundation in its commitment to donors.

4. NET ASSETS

In accordance with ISAK 335 regarding the Presentation of Financial Statements for Non-Profit Oriented Entities, net assets are divided into two types:

a. Without Donor Restrictions

Net assets whose use is not restricted by donors or fund providers. The specific amount or value in rupiah for this account is not disclosed by the informant to maintain confidentiality, as upheld by the foundation in its commitment to donors

b. With Donor Restrictions

Net assets whose use is restricted by donors or fund providers for specific purposes. The specific amount or value in rupiah for this account is not disclosed by the informant to maintain confidentiality, as upheld by the foundation in its commitment to donors.

5. ASSETS

The foundation has fixed assets consisting of motor vehicles, equipment, and buildings. These assets are valued based on interviews with the foundation's chairman and recorded at market value. Accumulated depreciation of fixed assets reduces the value of assets recorded in the financial statements. Depreciation is calculated based on the useful life of each asset, including motor vehicles, office equipment, and foundation buildings and schools. After depreciation, the net value of the foundation's assets remains significant, reflecting long-term investments in operational activities and social services.

6. REVENUE

Revenue at the foundation is recognized on an accrual basis, where donations are recorded when received, and expenses are recognized when incurred. The specific amount is not disclosed to maintain confidentiality in line with its commitment to donors.

7. EXPENSES

Calvary Children's Services Foundation recognizes expenses using the accrual method, meaning expenses are recorded when they are incurred. The recorded expenses cover various categories, such as salaries for teachers and staff, employee welfare, school operations, transportation, administration, and educational and social activities. However, the nominal values of most expenses are not disclosed to maintain confidentiality and uphold the foundation's commitment to donors.

4.2. Foundation Accountability

The following are the results of the researchers' processing of accountability indicators in foundations:

Aspects observed		Observation Result	
		YES	NO
1. Accountability			
	Audit Conducted		√
	Have Financial SOP		√
	Making Financial Reporting		√
	There are rewards and punishments		√
	Accountability Mechanism	√	

5. Discussion

- a. The results of the research conducted by the researcher related to the financial reports that the researcher found at the Calvary Foundation are as follows:
 - 1) In the Isak 35 Financial Position Report, the Calvary Foundation has not yet made a report that meets the standards, the report only contains assets and liabilities, there is no net asset account in this report
 - 2) In the Isak 35 Other Comprehensive Income Report, the Calvary Foundation has not yet made a report that meets the standards, the report is only made based on PSAK 101, namely the profit and loss report.
 - 3) In the Isak 35 Net Asset Change Report, the Calvary Foundation has not yet made a report that meets the standards, this report was not made at all by the foundation due to limited information regarding the preparation of this report.
 - 4) In the Isak 35 Cash Flow Report, the Calvary Foundation has complied with the financial report rules by using the direct method in its cash flow report
 - 5) In the Notes to the Isak 35 Financial Statements, the Calvary Foundation has not complied with the Isak 35 financial report rules, because it did not make the report which was limited or constrained by the procedure for its preparation.

- b. The results of the research conducted by researchers related to the accountability of the Calvary Foundation are divided into 5 indicators as follows:
 - 1) Implementation of Financial SOPs, the Calvary Foundation is known to still not have a written SOP related to the finances or operations of the foundation.
 - 2) Monitoring System, the Calvary Foundation is known to have not yet implemented an external audit by professional services
 - 3) Accountability Mechanism, the Calvary Foundation is known to have had a work meeting to monitor performance as an evaluation carried out by the foundation.
 - 4) Annual Report. The Calvary Foundation is known to have not yet had a standardized financial or non-financial report made by the foundation.
 - 5) Reward and Punishment Evaluation Mechanism, the Calvary Foundation is known to have no regulations governing rewards and punishments against applicable regulations

6. Conclusion, Implication, and Recommendation

6.1. Conclusion

- a. At the Calvary Foundation, it is agreed that the foundation only makes 3 financial reports, namely Balance Sheet, Profit and Loss, and Cash Flow. The foundation has not made financial reports according to the applicable ISAK 35 standards, namely consisting of Financial Position Report, Other Comprehensive Income Report, Net Asset Change Report, Cash Flow Report, and CALK.

- b. At the Calvary Foundation, the implementation of its accountability is still minimal from the 5 indicators in assessing accountability consisting of Financial SOP Implementation, Monitoring System, Accountability Mechanism, Annual Report, and Reward and Punishment Evaluation Mechanism. The Calvary Foundation only meets 1 indicator, namely the Accountability Mechanism.

6.2. Implication

6.2.1. Theory Implication

Accounting is a record of all transactions related to the company's finances as a form of accountability for each transaction that occurs, in terms of preparing reports there are standards that regulate it, namely ISAK 35 which contains standards for preparing non-profit financial reports, and accountability is an important thing in implementing good company performance conditions.

6.2.2. Practical Implication

In its implementation, the Calvary Foundation is still in the development process, here it can be proven that there are still agencies that have not implemented good financial and accountability standards. However, this is one of the educational evaluations for the foundation and researchers related to the process of preparing reports and performance from the Calvary Foundation

6.3 Recommendation

The recommendation for further research is to be able to research the accounting information system that is directly structured according to standards that are easy for lay people to use.

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