



**ANALYSIS OF THE IMPLEMENTATION OF NON-PROFIT  
ORGANIZATION FINANCIAL REPORTS BASED ON PSAK NO. 45 AT THE  
PUNDI AMAL PEDULI KASI FOUNDATION**

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**(Naskah diterima: 1 October 2025, disetujui: 28 October 2025)**

***Abstract***

*The implementation of Financial Accounting Standards (PSAK) plays a crucial role in the preparation of financial statements for non-profit organizations, including foundations. This study aims to analyze the application of financial reporting for non-profit organizations based on PSAK No. 45 at the Yayasan Pundi Amal Peduli Kasih. The results of this research are expected to serve as a reference for the foundation in preparing accountable and transparent financial statements in accordance with the applicable standards in Indonesia. This study employs a qualitative approach using secondary data obtained from the foundation's financial statements. The financial management process of the foundation involves collecting funds from donors who contribute without expecting any financial return. The analysis shows that the accounting system applied records the receipt and disbursement of funds, which are subsequently summarized to prepare monthly financial reports. The findings indicate that the foundation's financial statements remain relatively simple and have not yet fully complied with PSAK No. 45 on the financial reporting of non-profit organizations. Therefore, improvements are needed in the application of accounting standards to ensure that the foundation's financial statements are presented more transparently and in accordance with generally accepted accounting principles.*

**Keywords:** PSAK No. 45, Financial Statements, Non-Profit Organization, Foundation.

***Abstrak***

Penerapan Pernyataan Standar Akuntansi Keuangan (PSAK) memiliki peran penting dalam penyusunan laporan keuangan organisasi nirlaba, termasuk yayasan. Penelitian ini bertujuan untuk menganalisis penerapan laporan keuangan organisasi nirlaba berdasarkan PSAK No. 45 pada Yayasan Pundi Amal Peduli Kasih. Hasil penelitian diharapkan dapat menjadi acuan bagi yayasan dalam menyusun laporan keuangan yang akuntabel dan transparan, sesuai standar yang berlaku di Indonesia. Penelitian ini menggunakan pendekatan kualitatif dengan memanfaatkan data sekunder berupa laporan keuangan Yayasan Pundi Amal Peduli Kasih. Proses pengelolaan keuangan yayasan meliputi penghimpunan dana dari para donatur yang memberikan sumbangan tanpa mengharapkan imbalan. Berdasarkan hasil analisis, sistem pencatatan keuangan yang digunakan mencakup pencatatan penerimaan dan pengeluaran dana, yang selanjutnya direkapitulasi untuk penyusunan laporan keuangan bulanan. Temuan penelitian menunjukkan bahwa penyusunan laporan keuangan yayasan masih sederhana dan belum sepenuhnya menerapkan ketentuan PSAK No. 45 tentang pelaporan keuangan organisasi nirlaba. Dengan demikian, diperlukan peningkatan dalam penerapan standar akuntansi agar laporan keuangan yayasan dapat disajikan secara lebih transparan dan sesuai dengan prinsip akuntansi yang berlaku umum.



**Kata kunci:** PSAK No. 45, Laporan Keuangan, Organisasi Nirlaba, Yayasan.

## I. INTRODUCTION

A non-profit organization is an entity that operates to achieve social, humanitarian, or religious goals without being primarily focused on financial gain. Although not profit-seeking, non-profit organizations still require an effective accounting system to manage funds accountably and transparently (Halim & Kusufi, 2014). Financial reports serve as a means of accountability to the public and donors who have distributed funds to support various social activities (Suhardjanto & Dewi, 2011). Transparency in financial reports is crucial for maintaining public trust and strengthening the institution's reputation in managing public funds (Pratiwi, 2020).

One of the guidelines governing the financial reporting of non-profit organizations in Indonesia is Statement of Financial Accounting Standards (PSAK) No. 45 concerning Financial Reporting of Non-Profit Entities. This PSAK provides provisions for the preparation of statements of financial position, activity reports, cash flow statements, and notes to the financial statements (Indonesian Institute of Accountants [IAI], 2011). The standard aims to enable nonprofit organizations to present relevant and reliable financial information, providing an overview of how resources are used to achieve their social objectives (IAI, 2018).

However, in practice, many nonprofit organizations in Indonesia have not fully implemented PSAK No. 45. Most still prepare simple financial reports and fail to separate net assets based on restrictions imposed by the resource provider (Putri & Wahyuni, 2021). This condition results in the resulting financial reports not fully reflecting the organization's performance and reducing the institution's level of accountability to the public (Santoso, 2019).

One of the social organizations focused on in this study is the Pundi Amal Peduli Kasih Foundation (YPP), a philanthropic institution focused on social activities in the fields of humanity, education, and health. YPP collects funds from the public and various donors without expecting any financial reward. Therefore, the foundation requires a financial reporting system that is transparent, accurate, and compliant with PSAK No. 45. 45 so that fund management can be accounted for openly (Pundi Amal Peduli Kasih Foundation, 2022).

## II. THEORETICAL STUDIES

### Accounting

Accounting is defined as an information system that produces reports to stakeholders regarding a company's economic activities and condition (Niswonger, 1999) in (Aldi, 2021). Accounting serves as a provider of information to assist stakeholders in making economic decisions. Every organization feels the need and interest in knowing the development of its operations over time, derived from sources relevant to that purpose. Accounting is an information system that produces financial reports for decision-makers. These reports contain information regarding the company's economic activities and financial condition.

### Public Sector Accounting

According to (Mardiasmo, 2009) in (Aldi, 2021), public sector accounting is an information tool for both government management and the public. Public sector accounting can be defined as the process of grouping, recording, categorizing, analyzing, and reporting financial transactions for a public institution, archiving financial information for those who need it. The resulting financial reports serve as the basis for the public institution's accountability to the public.

#### 1. Types of Public Sector Organizations

According to (Biduri, 2018) in (Aldi, 2021), public sector organizations can be broadly divided into three types:

- a. Government Agencies
- b. Non-profit Organizations
- c. For-profit Organizations

#### 2. Factors Influencing Public Sector Organizations

According to (Biduri, 2018) in (Aldi, 2021), environmental components that influence public sector organizations include:

- a. Economic factors include: Economic growth, labor inflation rates, currency exchange rates, infrastructure, and per capita income growth (GNP/GDP).
- b. Political factors include: State-society relations, government legitimacy, the type of ruling regime, state ideology, and political elites and international networks.

### Financial Statements

Financial statements are the basis of financial analysis, providing information about a company and, when combined with other information such as industry and economic

conditions, providing a better picture of the company's prospects and risks. Financial statements are based on transactions occurring within a company during an accounting period.

According to (Munawir, 2002) in (Harahap et al., 2021), financial statements are the result of the accounting process that can be used as a communication tool between a company's financial data or activities and interested parties. Referring to the definitions above, it can be concluded that financial statements are:

1. Important accounting products that can be used to make economic decisions for both internal and external parties.
2. A snapshot of the company that can illustrate the company's financial performance and management performance, whether in good or bad condition.
3. A series of the company's economic activities classified into a specific period.
4. A summary of the financial transactions that occurred during the period in question.

According to (Harmono, 2016) in (Syaharman, 2021), the elements of measuring financial position are:

1. Assets are resources controlled by a company as a result of past events and from which future economic benefits are expected to be obtained.
2. Liabilities are present obligations of the company arising from past events, the settlement of which is expected to result in an outflow from the company of resources embodying economic benefits.
3. Equity is the residual interest in a company's assets after deducting all liabilities.

#### Objectives of Financial Statements

(Kasmir, 2018) in (Syaharman, 2021) states that financial statements aim to:

1. Provide information on the types and amounts of assets currently held by the company.
2. Provide information on the types and amounts of liabilities and capital currently provided by the company.
3. Provide information on the types and amounts of revenue earned during a given period.
4. Provide information on the total costs and types of expenses incurred by the company during a given period.
5. Provide information about changes in the company's assets, liabilities, and equity.
6. Provide information about the company's management performance over a period.
7. Provide information about the notes to the financial statements.

## 8. Provide financial information.

### Nature of Financial Statements

Recordings made in the preparation of financial statements must comply with applicable rules and be based on the nature of the financial statements themselves. (Kasmir, 2018) in (Syaharman, 2021), in practice, financial statements are prepared with two main characteristics:

1. Historical in nature, meaning financial statements are prepared and compiled from past data or data from periods past the present. For example, financial statements are prepared based on data from one or several years ago.
2. Comprehensive in nature, meaning financial statements are prepared as completely as possible. This means that reports are prepared according to established standards. Partial (incomplete) preparation or compilation will not provide complete information about a company's finances.

### Non-Profit Organizations

A non-profit organization is an institution established with the aim of not only generating profit, but also supporting an issue or event related to society and attracting public attention without commercial purposes (Korompis, 2014) in (Kristianti & Ardian, 2022).

The purpose of a non-profit organization is not to seek profit, but rather to carry out social activities. Non-profit organizations rely on funds or resources from donors. Profit-generating organizational activities should not be recognized as personal profit but should be used for organizational development. Non-profit organizations should not recognize profits but instead use the profits for investment in the organization.

### Foundations

In Indonesia, foundations are regulated by Law Number 28 of 2004 concerning Amendments to Law Number 16 of 2001. A foundation is a legal entity consisting of separated assets allocated to achieve specific objectives in the social, religious, and humanitarian fields, and does not have members (Law Number 16 of 2001). Foundations are regulated by law to ensure their activities and objectives comply with applicable provisions. The law was approved at a Plenary Session of the House of Representatives on September 7, 2004, and ratified by Indonesian President Megawati Soekarno Putri on October 6, 2004. A foundation can be defined as an institution established not solely for the purpose of seeking

profit (non-profit) (Lubis & Ovami, 2019). The financial reporting of foundations as non-profit organizations refers to the standards of PSAK No. 45.

### **PSAK No. 45**

The Indonesian Institute of Accountants (IAI), as the accounting professional organization in Indonesia, strives to provide guidance for financial reporting by issuing Financial Accounting Standards (SAK) for non-profit organizations, outlined in Statement of Financial Accounting Standards (PSAK) No. 45, Financial Reporting for Non-Profit Organizations. PSAK No. 45 was ratified by the Central Board of the Indonesian Institute of Accountants on December 23, 1997.

The financial statements of non-profit organizations include a statement of financial position at the end of the reporting period, a statement of activities and a statement of cash flows for the reporting period, and notes to the financial statements.

#### **1. Statement of Financial Position**

The purpose of the statement of financial position is to provide information about assets, liabilities, and net assets, and information about the relationships among these elements at a specific point in time. Information in other financial statements can help contributors, members, creditors, and other parties assess the organization's ability to continue providing services, its liquidity, financial flexibility, ability to meet its obligations, and the need for external financing.

The statement of financial position covers the organization as a whole and should present the totals of assets, liabilities, and net assets.

#### **2. Statement of Activities**

The primary purpose of the statement of activities is to provide information about the effects of transactions and other events that change the amount and nature of net assets, the relationships among transactions and other events, and how resources are used in implementing various programs or services. The information in the statement of activities, used in conjunction with disclosures in other financial statements, can help contributors, members, creditors, and other parties evaluate performance during a period, assess the organization's efforts, capabilities, and continuity in providing services, and assess the implementation of managers' responsibilities and performance.

### 3. Cash Flow Statement

The primary purpose of the cash flow statement is to present information about cash receipts and disbursements during a period. Classification of cash receipts and disbursements:

#### a. Financing Activities:

- 1) Cash receipts from donors whose use is restricted to the long term
- 2) Cash receipts from donations and investment income whose use is restricted to the acquisition, construction, and maintenance of fixed assets, or the increase of endowments
- 3) Interest and dividends whose use is restricted to the long term

#### b. Disclosure of information regarding non-cash investing and financing activities: donations of buildings or investment assets.

## III. RESEARCH METHODS

This research employs a qualitative method, meaning no statistical data is used in the process. A descriptive analytical method is used to analyze the data, with an emphasis on the problems encountered to draw conclusions. This qualitative research examines documents related to the financial statements of the Pundi Amal Peduli Kasih Foundation. Meanwhile, the descriptive research describes the problems encountered at the foundation. The financial statements of the Pundi Amal Peduli Kasih Foundation are used as a data source in this study and are secondary data.

## IV. RESEARCH RESULTS

### Research Results

The financial management process at the Pundi Amal Peduli Kasih Foundation (YPP) is systematic and oriented towards the principle of accountability. The foundation collects funds from donors who contribute without expecting anything in return, then manages these funds responsibly in accordance with its commitments to donors. Every financial activity is carried out according to the financial management stages, which include the process of receiving, recording, and disbursing funds, aimed at achieving predetermined social program objectives.

Funds obtained are used in accordance with a predetermined semi-annual budget plan, ensuring measurable and targeted use. All financial transactions are recorded by the treasurer to maintain transparency and public accountability. Furthermore, the accounting system remains cash-based, meaning transactions are recognized when cash is received or disbursed.

This approach facilitates the foundation's ability to monitor cash flow and maintain transparency in all financial activities.

Analysis of YPP's financial statements indicates that the primary source of funds comes from donations from the public and philanthropic institutions, which are then channeled to humanitarian and social activities without any expectation of profit. The accounting system used includes recording receipts and disbursements, which are then summarized into monthly financial reports. Although the format of the financial reports is relatively simple, the presentation of information focuses on a summary of income and expenditures, providing donors with a clear picture of the use of funds and the achievements of the foundation's programs.

Thus, the financial management of the Pundi Amal Peduli Kasih Foundation demonstrates a commitment to the principles of transparency, accountability, and reliability of financial information. Although it has not yet fully implemented PSAK No. 45, the reporting practices implemented reflect a concrete effort to maintain public trust and ensure that funds received are used in accordance with the foundation's social objectives.

## Discussion

### 1. Financial Statement Design Based on PSAK 45

As shown in Table 1, the following design for the Statement of Financial Position can be used as a reference by the Pundi Amal Peduli Kasih Foundation (YPP) in preparing its financial statements for the period ending December 31, 2022. This design was prepared with reference to the provisions of PSAK No. 45 concerning Financial Reporting of Non-Profit Entities, which regulates the structure and presentation of financial statements for nonprofit organizations.

**Table 1. Financial Position Report of the Pundi Amal Peduli Kasih Foundation.**

<b>YAYASAN PUNDI AMAL PEDULI KASIH</b> <b>LAPORAN POSISI KEUANGAN</b> <b>PERIODE 31 DESEMBER 2022</b>	
<b>KETERANGAN</b>	<b>JUMLAH</b>
<b>ASET</b>	
<b>Aset Lancar</b>	
Kas	Rp 22.222.515.651
Uang Muka	Rp 29.800.000
<b>JUMLAH ASET</b>	<b>Rp 22.252.315.651</b>
<b>LIABILITAS DAN ASET NETO</b>	
Utang Lain – lain	Rp 1.600.941.737

Utang Pajak	Rp 2.342.046
<b>JUMLAH LIABILITAS LANCAR</b>	<b>Rp 1.603.283.783</b>
<b>ASET NETO</b>	
Tanpa Pembatasan dari Pemberi Sumber Daya	Rp 20.649.031.868
JUMLAH ASET NETO	Rp 20.649.031.868
<b>JUMLAH LIABILITAS DAN ASET NETO</b>	<b>Rp 22.252.315.651</b>

**Source: Financial Report of the Pundi Amal Peduli Kasih Foundation**

- a. Current assets in the statement of financial position consist of cash and cash equivalents totaling IDR 22,222,515,651. This component includes cash, bank account balances, and short-term deposits with maturities of less than three months from the date of placement. All funds are liquid and not pledged as collateral, so they can be immediately used to support the foundation's operational activities and social programs. Based on PSAK 45 paragraphs 13–15, cash and cash equivalents are recognized as current assets if they can be immediately used to finance the activities of a nonprofit organization.
- b. In addition to cash, current assets also include advance payments of IDR 29,800,000. These advance payments represent advance payments made by the foundation for the implementation of a planned social activity or program. Advance payments are recorded based on the accrual basis, namely, they are recognized as assets until the activity is realized. This aligns with PSAK 45 paragraph 17, which explains that advance payments are recognized as assets until the benefits are received or used by the entity.
- c. Net assets represent the foundation's remaining rights to all assets after deducting liabilities. Based on the financial report, YPP has unrestricted net assets from donors amounting to Rp 20,649,031,868. These assets originate from donations whose use is not restricted by the donor, allowing them to be used for operational activities, social programs, and humanitarian activities in accordance with foundation policy. According to PSAK 45 paragraphs 18–20, net assets are divided into two categories: Unrestricted Net Assets, which are resources whose use can be determined by the Foundation's management, and Restricted Net Assets, which are funds whose use is restricted by the donor, either temporarily or permanently. YPP's report only lists unrestricted net assets, indicating that all funds received can be used for various social activities without any specific restrictions. The recognition of these net assets also reflects the foundation's commitment to maintaining transparency and accountability in the management of social funds entrusted to the public.

## 2. Activity Report Design Based on PSAK 45

As shown in Table 2, the following Financial Activity Report design can be used as a basis for the Pundi Amal Peduli Kasih Foundation in preparing its Financial Report for the period ending December 31, 2022, as shown in Table 2.

**Table 2. Comprehensive Income Statement of the Pundi Amal Peduli Kasih Foundation**

<b>YAYASAN PUNDI AMAL PEDULI KASIH LAPORAN PENGHASILAN KOMPREHENSIF PERIODE 31 DESEMBER 2022</b>	
<b>KETERANGAN</b>	<b>JUMLAH</b>
<b>TANPA PEMBATASAN DARI PEMBERI SUMBER DAYA PENERIMAAN</b>	
Penerimaan Donasi	Rp 20.472.497.751
Lain – lain	Rp 309.686.487
<b>TOTAL PENERIMAAN</b>	<b>Rp 20.782.184.238</b>
<b>BEBAN</b>	
<b>PENGELUARAN DONASI</b>	
Bantuan Bidang Kesehatan	Rp 732.519.196
Bantuan Bidang Bencana	Rp 9.409.619.827
Bantuan Komunitas/Lingkungan	Rp 2.395.312.550
Bantuan Bidang Pendidikan	Rp 392.170.583
<b>JUMLAH BEBAN</b>	<b>Rp 12.929.622.156</b>
Beban Operasional	Rp 123.621.120
Lain – lain	Rp 64.641.722
<b>JUMLAH BEBAN DAN PENYALURAN</b>	<b>Rp 13.117.884.998</b>
<b>SURPLUS (DEFISIT) TAHUN BERJALAN SEBELUM PAJAK</b>	Rp 7.664.299.240
<b>BEBAN PAJAK</b>	
<b>SURPLUS (DEFISIT) TAHUN BERJALAN SETELAH PAJAK</b>	Rp 7.664.299.240
<b>PENGHASILAN KOMPERENSIF LAINNYA</b>	
<b>JUMLAH PENGHASILAN KOMPERENSIF</b>	<b>Rp 7.664.299.240</b>

**Source: Financial Report of the Pundi Amal Peduli Kasih Foundation**

From the report above, regarding the Unrestricted Net Assets of the resource provider and recipient, the amount of resources whose use is not restricted for a specific purpose is Rp. 20,782,184,238. The data above includes expenses such as health assistance, disaster relief, environmental assistance, and educational assistance, with expenses totaling Rp. 13,117,884,998.

## 1. Cash Flow Statement Design Based on PSAK 45

As shown in Table 3, the following Cash Flow Statement Design can be used as a basis for the Pundi Amal Peduli Kasih Foundation in preparing its Financial Statements for the period ending December 31, 2022, as shown in Table 2.

**Table 3. Pundi Amal Peduli Kasih Cash Flow Statement**

<b>YAYASAN PUNDI AMAL PEDULI KASIH LAPORAN ARUS KAS PERIODE 31 DESEMBER 2022</b>	
<b>KETERANGAN</b>	<b>JUMLAH</b>
<b>ARUS KAS DARI AKTIVITAS OPERASI</b>	
Surplus (defisit) asset bersih tahun berjalan	Rp 7.664.299.240
Rekonsiliasi jumlah perubahan aset neto menjadi kas neto dari aktivitas operasi	
Penyesuaian untuk:	
Uang Muka	Rp 206.625.000
Utang Lain – Lain	Rp 1.296.314.687
Utang Pajak	-Rp 4.655.166
Kas neto yang diperoleh dari (digunakan) untuk aktivitas operasi	Rp 9.162.583.761
<b>KENAIKAN (PENURUNAN) NETO KAS</b>	Rp 9.162.583.761
<b>KAS PADA AWAL TAHUN</b>	<b>Rp 13.059.931.890</b>
<b>KAS PADA AKHIR TAHUN</b>	<b>Rp 22.222.515.651</b>

**Source: Financial Report of the Pundi Amal Peduli Kasih Foundation**

The Pundi Amal Peduli Kasih Foundation has not yet conducted a reconciliation, so there is a possibility that the nominal cash presented in the financial statement is the same as the amount of cash physically on hand. Based on PSAK No. 45, the operating activities of a non-profit entity are grouped into three parts: operating, investing, and financing activities, each of which has a different purpose and content. This report on the activities of the Pundi Amal Peduli Kasih Foundation is simpler than previous research, only covering operating activities without financing and investing activities.

## V. CONCLUSION

This study aims to analyze the implementation of financial reporting at the Pundi Amal Peduli Kasih Foundation based on Statement of Financial Accounting Standards (PSAK) No. 45, which serves as the primary guideline for preparing financial reports for non-profit organizations in Indonesia. Based on the analysis, the following conclusions were obtained:

### 1. Conformity with PSAK No. 45

The Pundi Amal Peduli Kasih Foundation's financial reports generally comply with the provisions and principles stipulated in PSAK No. 45. The foundation has prepared and

presented financial reports consisting of a statement of financial position, a statement of activities, a statement of cash flows, and notes to the financial statements, in accordance with applicable non-profit organization reporting standards.

## 2. Increased Transparency and Accountability

The implementation of PSAK No. 45 has significantly contributed to increasing transparency and accountability in the foundation's financial reporting. The information presented is clearer, more structured, and easier to understand for various stakeholders, including donors, foundation administrators, and other related parties.

## 3. Improved Financial Management

By implementing PSAK No. 45 consistently, the foundation is able to manage its finances in a more systematic, measurable, and professional manner. Implementing these standards has a positive impact on increasing public trust, strengthening the institution's credibility, and supporting the sustainability of the foundation's operational and social activities.

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