



UNIVERSITAS MUHAMMADIYAH PONOROGO
LEMBAGA PENELITIAN DAN PENGABDIAN KEPADA MASYARAKAT
PUSAT STUDI DAN SENTRA HAK KEKAYAAN INTELEKTUAL

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(SK BAN-PT No : 77/SK/BAN-PT/Ak-PPJ/PT/IV/2020)

NOMOR PERMOHONAN

EC00202146735

NOMOR SERTIFIKAT

000274630

**Penerapan Pernyataan Standar Akuntansi
Keuangan (PSAK) 45 dan Kompetensi Sumber
Daya Manusia Terhadap Kualitas Laporan
Keuang**

STATUS

Granted

TANGGAL PENGAJUAN

14-09-2021

JENIS PERMOHONAN

Lembaga Pendidikan

TANGGAL PENGUMUMAN

02-09-2021

SKEMA

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DESKRIPSI

Muhammadiyah Business Charity in the field of Education is a Charity Business which is engaged in Primary, Secondary and Advanced Education. Judging from the objective of a Muhammadiyah Business Charity in the Education Sector, it doesn't seek profit or profit in carrying out its functions, then the foundation obtains funds from waqf, grants, donations and donations from the community. Based on this, Muhammadiyah's Charity Business in Education has an obligation to be accountable and report the funds used to related parties. The financial accountability of an institution that is not a for-profit organization, but a charity, is different from a for-profit organization. Muhammadiyah's Charity Business in Education is not a for-profit organization, but a charity, so it is necessary to apply PSAK 45 and Human Resources (HR) according to their competencies to be able to produce quality financial reports. The research method used is descriptive analytical method. The unit of analysis for this research is the treasurer of TK / BA Muhammadiyah in Ponorogo Regency. The data used are primary data. The sampling technique used is saturated sampling. Then the statistical analysis used is multiple regression analysis. The results of this study are: first, the implementation of PSAK 45 has a positive effect on the quality of Aisyiyah's Kindergarten/ BA Financial Report. Second, HR competencies have a positive effect on the quality of financial reports of TK / BA Aisyiyah and third, the implementation of PSAK 45 and HR competencies simultaneously have a positive effect on the quality of financial reports.

DATA PEMEGANG

Nama	Kewarganegaraan
Universitas Muhammadiyah Ponorogo	Indonesia

DATA PENCIPTA

Nama	Kewarganegaraan
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ARDYAN FIRDAUSI
MUSTOFFA, S.E., M.Si.,
IKA FARIDA ULFAH, S.Pd., Indonesia
M.Si., WIJIYANTO, S.E.,
M.M.