

## **ABSTRACT**

**Roudhotus, Sofiatu Sholichah, 2020. *Analisis Penerapan Pedoman Akuntansi Pesantren Berdasarkan Psak 45 Pada Pondok Pesantren Darul Hikam Puri Mojokerto. Thesis / final project, Accounting Departemen, Faculty of Economics, Islamic University of Majapahit (UNIM).***

**Advisor I: Hari Setiono, SE., M.Si**

**Advisor II: Rubiyanto, SE., M.SA**

Islamic boarding schools are an important role in the development of diversity in Indonesia. Therefore, it is necessary to manage financial reports in accordance with general standards, namely based on Psak 45 or Islamic Boarding School Accounting Guidelines.

The purpose of this study is to determine the preparation of financial statements at Darul Hikam Islamic Boarding School, presenting the financial reports of Darul Hikam Islamic Boarding School based on Islamic Boarding School Accounting Guidelines. This research is a descriptive research with qualitative research methods. The data was collected by interviewing the Darul Hikam Puri Mojokerto Islamic Boarding School.

The results of this research are (1) In the preparation of Darul Hikam Islamic Boarding School financial statements have been carried out. In the preparation of the financial statements carried out by recording cash receipts and disbursements for one month using a bookkeeping system. The cash notes are then presented as financial statements (2) Darul Hikam Islamic Boarding School has not presented financial statements based on Islamic Boarding School Accounting Guidelines. In the Pesantren Accounting Guidelines it is stated that the complete financial statements of Islamic boarding schools consist of statements of financial position, activity reports, cash flow statements, and notes to financial statements.

**Keywords:** *Financial reports, Islamic Boarding School Accounting Guidelines, Psak 45, Islamic Boarding Schools.*