

ABSTRACT

Romadhoni, Lailatur, 2012 Thesis. Title: "Financial Reporting Model for Student Activity Unit (SAU) *Study in Agricultural industry Laboratory in Islamic University of Malang.*

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Keywords : Financial Report, Student Activity Unit

Agricultural industry Laboratory in Islamic University of Malang is a kind of Student Activity Units. There are many weakness efforts in its work. Namely; a lack of understanding of Financial Accounting Standards in accordance with its business, then the result to record the financial statements are very simple. This study aims to develop appropriate financial reporting model for the company in accordance with special financial accounting standards for student activity Unit.

The method used in this study is a qualitative descriptive analysis by reading the table of financial data Agricultural industry Laboratory. The researcher then set of financial statements in conformity with accounting standards for student activity Unit. Stage of preparation to do is classify the account, the establishment of the general journal, general ledger, trial balance, income statement and balance sheet report.

The results showed that the trial balance of the initial period (January-April 2011) both in terms of assets and liabilities amounted to Rp. 264 579 100. The amount consists of total assets amount to Rp. 1. 539. 850 and fixed assets valued Rp 269. 937 500. On the liabilities side of the equity of grant funds is valued is 262 986 850, sales worth is Rp. 1.943700, while the total cost is Rp 351 450. From the calculation in the form of income is known that the profit earned by Agricultural industry Laboratory in Islamic University of Malang in January to April 2011 amounted to Rp 1. 592 250. From the calculation above balance sheet form can we know the amount of the assets and liabilities are the same; Rp 264 579 100.