

## ABSTRACT

Fauzan. 2015, THESIS. Title:. " The Analysis Of The Financial Statements Asset Management Preparation In *Badan Wakaf Indonesia* (BWI). "

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The Waqf is one of the economic development instruments which has a great potential in Indonesia that would be able to provide great benefits for Indonesian people when managed properly and professional. Management of endowments and a good professional is inseparable from the role of a good accounting system anyway, because accounting is accountability tool and benchmark performance to the community. A good accounting is inseparable from the accounting standards that govern it. But in fact, until now there has been no special regulations for the institution of Waqf Manager in Indonesia. Therefore authors interested in doing this research.

The purpose of his research is to know the financial statements preparation in BWI by using descriptive qualitative method with counting the champion percentage. The data used in this research is the primary data and secondary data from the output of observation, interview and documentation.

The results showed that in the recognition and measurement of BWI refers to endowments legislation, the recording in BWI refers to PSAK ETAP, while the presentation and disclosure of BWI refers to PSAK 45 and PSAP. From the analysis results of the application accounting standards composition note that BWI using standard PSAK 45 of fifty-five percent, PSAP thirty percent, PSAK ETAP eleven percent and Endowments legislation four percent. In the majority of PSAK 45 already accommodate the needs of accounting in BWI, but still should be modified with other accounting standards. Further research is recommended to use a sample of the population.