



# SEMINAR NASIONAL HASIL PENGABDIAN MASYARAKAT

## PENYUSUNAN LAPORAN KEUANGAN LEMBAGA KESEJAHTERAAN SOSIAL SESUAI ISAK 35

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### Abstrak

Peran Lembaga Kesejahteraan Sosial (LKS) sangat vital dalam membantu usaha pemerintah guna mewujudkan kesejahteraan sosial bagi seluruh rakyat Indonesia. Di antara kewajiban LKS adalah membuat laporan keuangan tertulis pada akhir tahun sebagai bentuk pertanggungjawaban penggunaan dana kepada masyarakat. Pelatihan dan pendampingan penyusunan laporan keuangan pada LKS merupakan upaya PKN STAN agar LKS mampu menyusun laporan keuangan sesuai ISAK 35 sebagai bentuk transparansi publik. Pelatihan dan pendampingan penyusunan Laporan Keuangan dilaksanakan pada bulan Maret sampai dengan Mei 2023 secara luring dan daring untuk Yayasan Pundi Rakyat, salah satu LKS teladan tingkat nasional. Saat ini Yayasan Pundi Rakyat belum memiliki kebijakan akuntansi terkait penyusunan laporan keuangan. Selain itu, laporan keuangan yang disusun belum sepenuhnya sesuai dengan ISAK 35. Selama pendampingan, terdapat beberapa kendala seperti data laporan keuangan yayasan yang masih disusun secara manual dan kendala penyesuaian waktu antara pengurus yayasan dan anggota tim pengabdian kepada masyarakat. Namun demikian, pelatihan dan pendampingan berjalan lancar dan memberi manfaat positif bagi Yayasan Pundi Rakyat, dan menghasilkan luaran berupa kebijakan akuntansi dan laporan keuangan yang sesuai dengan ISAK 35.

Kata kunci: Lembaga Kesejahteraan Sosial, Laporan Keuangan, ISAK 35, Akuntabilitas Publik

### Abstract

The role of the Social Welfare Institution (LKS) is vital in assisting the government's efforts to realize social welfare for all Indonesian people. Among LKS' obligations is to make a written financial report at the end of the year as a form of accountability for the use of funds to the community. Training and assistance in preparing financial reports on LKS is PKN STAN's effort so that LKS are able to prepare financial reports in accordance with ISAK 35 as a form of public transparency. Training and assistance in preparing Financial Reports will be carried out from March to May 2023 offline and online for the Pundi Rakyat Foundation, one of the exemplary LKS at the national level. Currently, the Pundi Rakyat Foundation does not yet have an accounting policy regarding the preparation of financial reports. Apart from that, the financial reports prepared were not fully in accordance with ISAK 35. During the assistance, there were several obstacles such as the foundation's financial report data which was still compiled manually and time constraints between the foundation management and members of the community service team. However, the training and mentoring went smoothly and provided positive benefits for the Pundi Rakyat Foundation, and produced outputs in the form of accounting policies and financial reports that were in accordance with ISAK 35.

Keywords: Social Welfare Institutions, Financial Reports, ISAK 35, Public Accountability

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