PENILAIAN DAN PENYAJIAN ASET WAKAF DI LAPORAN KEUANGAN SESUAI PSAK 412 UNTUK MEWUJUDKAN PRAKTIK AKUNTABILITAS YAYASAN PENGELOLA WAKAF

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Abstrak

Pendampingan masyarakat ini bertujuan untuk memberikan pendampingan dalam menilai dan menyajikan transaksi aset wakaf pada laporan keuangan Yayasan Satu Umat sesuai PSAK 412. Metode pelaksanaan pendampingan dimulai dari diskusi awal kegiatan dan program yayasan, identifikasi awal penyajian aset wakaf yang sudah berjalan, identifikasi dan penilaian, pelatihan, dan penyajian aset wakaf pada laporan keuangan. Pelaksanaan dimulai bulan Juli sampai dengan September 2024. Hasil pendampingan menunjukkan beberapa aset wakaf belum dicatat oleh yayasan, adanya aset yang seharusnya masih menjadi tanggung jawab yayasan, dan belum dilakukan penilaian dan penyajian dengan tepat di laporan keuangan. Tim pengabdian masyarakat telah melaksanakan memberikan pendampingan dalam mengidentifikasi aset wakaf yang meliputi aset wakaf berupa tanah, bangunan, dan perlengkapan budi daya cacing obat serta aset wakaf berupa alat penyedia air minum, ambulan, bangunan ibadah dan rumah masyarakat yang terdampak bencana. Tim juga telah melaksanakan pendampingan terkait dengan pencatatan aset wakaf di kartu aset wakaf, penilaian aset wakaf dengan dasar harga perolehan dan harga pasar, serta memberikan pelatihan terkait dengan aset wakaf, dan terakhir mendampingi bagaimana penyusunan neraca awal.

Kata kunci: Aset Wakaf, penilaian, penyajian, laporan keuangan

Abstract

This community assistance aims to provide assistance in assessing and presenting waqf asset transactions in the financial reports of the Satu Umat Foundation in accordance with PSAK 412. The method of implementing assistance starts from initial discussions of the foundation's activities and programs, initial identification of the presentation of waqf assets that are already underway, identification and assessment, training, and presentation of waqf assets in financial statements. Implementation will start from July to September 2024. The results of the assistance show that several waqf assets have not been recorded by the foundation, there are assets that should still be the responsibility of the foundation, and they have not been properly assessed and presented in the financial reports. The community service team has provided assistance in identifying waqf assets which include waqf assets in the form of land, buildings and medicinal worm cultivation equipment as well as waqf assets in the form of drinking water supply equipment, ambulances, religious buildings and houses of people affected by disasters. The team has also provided assistance related to recording waqf assets on the waqf asset card, assessing waqf assets based on acquisition price and market price, as well as providing training related to waqf assets, and finally assisting in how to prepare the initial balance sheet.

Keywords: Waqf Asset, Valuation, Presentation, Financial Statement