PENDAMPINGAN PENYUSUNAN KEBIJAKAN AKUNTANSI PADA YAYASAN IBNU SINA

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Abstrak

Pengabdian masyarakat ini dilaksanakan untuk memberikan pendampingan penyusunan pedoman akuntansi pendidikan sesuai ISAK 35 dan penyusunan laporan keuangan yayasan pendidikan. Pengabdian masyarakat ini dilakukan terhadap Yayasan Ibu Sina dimana telah melakukan pencatatan transaksi dan penyusunan laporan keuangan dengan menggunakan sistem akuntansi yang belum sesuai dengan ISAK 35. Namun, untuk tujuan laporan keuangan, output laporan keuangan dari sistem tersebut kemudian dikonversi secara manual sesuai ISAK 35. Dalam praktiknya masih ada perlakuan akuntansi yang belum sesuai. Metode pelaksanaan menjadi beberapa tahap, tahap pertama identifikasi awal praktik akuntansi, tahap kedua analisis permasalahan setiap pos laporan keuangan, tahap ketiga penyusunan pedoman, dan tahap keempat diseminasi. Hasil pengabdian masyarakat ini berupa output Pedoman Akuntansi untuk yayasan pendidikan, penyempurnaan atas temuan praktik akuntansi yang belum sesuai standar, dan diseminasi hasil pedoman serta pendampingan praktik penyusunan laporan keuangan. Adapun untuk pedoman kebijakan akuntansi yayasan terdiri dari lima ban, yaitu bab I mengenai pendahuluan berisi kebijakan akuntansi umum, bab II mengenai kebijakan akuntansi ppos laporan keuangan, bab III mengenai bagan akun, bab IV mengenai perlakuan akuntansi, dan bab V mengenai simulasi.

Kata kunci: YIS, Pedoman Akuntansi, Laporan Keuangan

Abstract

This community service is carried out to provide assistance in preparing educational accounting guidelines according to ISAK 35 and preparing financial reports for educational foundations. This community service was carried out by the Ibu Sina Foundation, which recorded transactions and prepared financial reports using an accounting system that was not in accordance with ISAK 35. However, for financial reporting purposes, the financial report output from the system was then converted manually in accordance with ISAK 35. In In practice, there is still accounting treatment that is not appropriate. The implementation method is divided into several stages, the first stage is initial identification of accounting practices, the second stage is problem analysis for each financial report item, the third stage is preparation of guidelines, and the fourth stage is dissemination. The results of this community service are in the form of the output of Accounting Guidelines for educational foundations, improvements to findings of accounting practices that do not comply with standards, and dissemination of the results of the guidelines and assistance in the practice of preparing financial reports. The guidelines for accounting accounting foundations consist of five prohibitions, namely chapter I concerning the introduction containing general accounting policies, chapter II concerning accounting policies for financial statements, chapter III concerning charts of accounts, chapter IV concerning accounting treatment, and chapter V concerning simulations.

Keywords: YIS, Accounting Guidelines, Financial Reports