

**MENGUNGKAP PRAKTIK AKUNTANSI *FAMILY-OWNED BUSINESS*:
STUDI KASUS PADA LEMBAGA PELATIHAN KERJA (LPK) BALI
INTERNATIONAL**

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ABSTRAK

Penelitian ini mengungkap praktik akuntansi yang diterapkan khususnya pada *family-owned business* dengan melihat dan mendeskripsikan praktik, dinamika dan standar akuntansi yang berjalan. Metode studi kasus dengan pendekatan kualitatif deskriptif digunakan dalam penelitian. Data yang dikumpulkan berupa data primer. Penelitian ini dilakukan di Lembaga Pelatihan Kerja Bali International di Kota Singaraja, Kabupaten Buleleng. Beberapa kajian yang digunakan pada penelitian ini antara lain pemahaman akuntansi, perusahaan milik keluarga dan pendekatan *socioemotional wealth*. Hasil penelitian menunjukkan bahwa praktik akuntansi *family-owned business* LPK Bali International mencerminkan pendekatan *socioemotional wealth*. Hal ini dapat dilihat dari struktur kepemilikan, keterlibatan keluarga pada jabatan penting, serta kendali penuh terhadap transaksi-transaksi yang berjalan di dalam perusahaan. Praktik akuntansi *family-owned business* ini terus berkembang antargenerasi yang menunjukkan bahwa terdapat beberapa manfaat pada proses pengelolaan kas, proses penyusunan anggaran dan proses pelaporan keuangan. Hasil penelitian juga menunjukkan bahwa *family-owned business* LPK Bali International tidak menggunakan standar akuntansi umum yang berlaku. Hal ini didukung oleh beberapa faktor penggunaan laporan keuangan yang sesuai kebutuhan, serta memerlukan sumber daya manusia yang sesuai dengan karakter dan budaya keluarga. Praktik akuntansi sederhana dengan ciri pencatatan manual, berfokus pada kas, dokumentasi dan penyimpanan arsip transaksi, serta komponen penyusunan laporan keuangan yang mulai disusun menggunakan perangkat lunak. Berdasarkan hasil tersebut perkembangan praktik akuntansi *family-owned business* disarankan agar terus berkembang dari pemanfaatan perangkat lunak dan penerapan standar akuntansi sesuai jenis perusahaan.

Kata kunci: Akuntansi, Perusahaan Keluarga, *Socioemotional Wealth*, *Family-Owned Business*.

**REVEALING FAMILY-OWNED BUSINESS ACCOUNTING PRACTICES: A
CASE STUDY AT THE BALI INTERNATIONAL JOB TRAINING
INSTITUTION (LPK)**

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ABSTRACT

This research reveals the accounting practices applied, especially in family-owned businesses, by looking at and describing the current accounting practices, dynamics and standards. The case study method with a descriptive qualitative approach was used in the research. The data collected is primary data. This research was conducted at the Bali International Job Training Institute in Singaraja City, Buleleng Regency. Some of the studies used in this research include understanding accounting, family-owned companies and the socioemotional wealth approach. The research results show that LPK Bali International's family-owned business accounting practices reflect a socioemotional wealth approach. This can be seen from the ownership structure, family involvement in important positions, and full control over transactions that take place within the company. The accounting practice of this family-owned business continues to develop between generations, which shows that there are several benefits to the cash management process, budget preparation process and financial reporting process. The research results also show that the family-owned business LPK Bali International does not use applicable general accounting standards. This is supported by several factors in using financial reports according to needs, as well as requiring human resources that are appropriate to the family's character and culture. Simple accounting practices characterized by manual recording, focusing on cash, documentation and archiving of transactions, as well as components of preparing financial reports which are starting to be prepared using software. Based on these results, it is recommended that the development of family-owned business accounting practices continue to develop from the use of software and the application of accounting standards according to the type of company.

Keywords: Accounting, Family Company, Socioemotional Wealth, Family-Owned Business.