ANALISIS PRAKTIK AKUNTANSI DAN TATA KELOLA MANAJEMEN PADA *FAMILY-OWNED BUSINESS:* STUDI KASUS YAYASAN PENYALUR TENAGA KERJA "MBAK DHAR"

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ABSTRAK

Dominasi *family-owned business* dalam perekonomian Indonesia mencapai lebih dari 95% dari total entitas bisnis menunjukkan urgensi kajian mengenai profesionalisme pengelolaan usaha keluarga, khususnya dalam aspek akuntansi dan tata kelola manajemen. Penelitian ini bertujuan menganalisis praktik akuntansi dan tata kelola manajemen pada Yayasan Penyalur Tenaga Kerja "Mbak Dhar" sebagai family-owned business, serta mengukur kesesuaiannya terhadap Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik (SAK ETAP) dan prinsip *Good Corporate Governance* (GCG). Kajian teoritis yang digunakan meliputi teori sistem (*System Theory*), konsep family-owned business, prinsip GCG, serta standar SAK ETAP. Penelitian ini menggunakan pendekatan deskriptif kualitatif dengan metode pengumpulan data berupa observasi non-partisipan, wawancara mendalam (*in-depth interview*) melalui teknik *criterion sampling*, dan dokumentasi. Analisis data dilakukan melalui tahapan reduksi data, penyajian data, dan penarikan kesimpulan. Temuan penelitian menunjukkan bahwa praktik akuntansi yayasan masih sangat sederhana, terbatas pada pencatatan pemasukan dan pengeluaran tanpa pemisahan keuangan entitas dan pribadi, serta belum memenuhi ketentuan SAK ETAP. Dari sisi tata kelola, pengelolaan bersifat informal, pengambilan keputusan terpusat pada pemilik, dan seluruh prinsip GCG berada pada tingkat kesesuaian rendah hingga sedang. Kendala utama meliputi keterbatasan literasi keuangan, ketiadaan sistem dan dokumentasi terstandarisasi, serta hambatan budaya keluarga. Penelitian ini menyimpulkan bahwa formalisasi sistem akuntansi dan tata kelola secara bertahap merupakan langkah kritis bagi keberlangsungan yayasan.

Kata Kunci: *Family-Owned Business*, Praktik Akuntansi, Tata Kelola Manajemen, SAK ETAP, *Good Corporate Governance*

ANALYSIS OF ACCOUNTING PRACTICES AND MANAGEMENT GOVERNANCE IN A FAMILY-OWNED BUSINESS: A CASE STUDY OF YAYASAN PENYALUR TENAGA KERJA "MBAK DHAR"

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ABSTRACT

The dominance of family-owned businesses in Indonesia's economy, accounting for more than 95% of total business entities, highlights the urgency of examining the professionalism of family business management, particularly in accounting practices and management governance. This study aims to analyze the accounting practices and management governance of Yayasan Penyalur Tenaga Kerja "Mbak Dhar" as a family-owned business, as well as to assess its conformity with the Financial Accounting Standards for Entities Without Public Accountability (SAK ETAP) and the principles of Good Corporate Governance (GCG). The theoretical foundations used in this study include System Theory, the concept of family-owned business, GCG principles, and SAK ETAP standards. This research employs a descriptive qualitative approach with data collection methods consisting of non-participant observation, in-depth interviews using criterion sampling, and documentation. Data were analyzed through the stages of data reduction, data presentation, and conclusion drawing. The findings indicate that the foundation's accounting practices are still very simple, limited to recording cash inflows and outflows without separating entity and personal finances, and do not yet comply with SAK ETAP provisions. From a governance perspective, management remains informal, decision-making is centralized in the owner, and all GCG principles are at a low to moderate level of conformity. The main constraints include limited financial literacy, the absence of standardized systems and documentation, and family-cultural barriers. This study concludes that the gradual formalization of accounting systems and governance is a critical step for the sustainability of the foundation

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***Keywords**: Family-Owned Business, Accounting Practices, Management Governance, SAK ETAP, Good Corporate Governance*