

**MENGUNGKAP PRAKTIK AKUNTABILITAS DAN PRINSIP
KEMANDIRIAN PADA PENGELOLAAN YAYASAN KAKI KITA
SUKASADA BERBASIS KONSEP *SOCIAL ENTREPRENEURSHIP*
(KEWIRAUSAHAAN SOSIAL)**

Oleh
Made Sintya Ega Yani, NIM 1717051044
Program Studi Akuntansi S1

ABSTRAK

Penelitian ini bertujuan untuk memperoleh pemahaman mengenai 1) praktik akuntabilitas pengelolaan Yayasan Kaki Kita Sukasada 2) prinsip kemandirian pengelolaan Yayasan Kaki Kita Sukasada. Penelitian ini menggunakan metode penelitian kualitatif yang melibatkan pihak pengurus Yayasan Kaki Kita Sukasada, karyawan pada unit usaha yayasan, donatur serta penerima manfaat program sosial yayasan. Data diperoleh melalui hasil wawancara, studi dokumentasi, dan observasi. Analisis data dilakukan melalui tahapan kegiatan yang meliputi reduksi data, penyajian data dan penarikan kesimpulan. Hasil penelitian ini menunjukkan bahwa: 1) Praktik akuntabilitas pengelolaan Yayasan Kaki Kita Sukasada berbasis konsep *social entrepreneurship* (kewirausahaan sosial) ditunjukkan dengan terlaksananya program sosial yayasan utamanya dalam hal pembuatan kaki palsu dan pemberdayaan disabilitas melalui sebagian dari keuntungan dan aktivitas ekonomi pada unit usaha yayasan, serta adanya pelaporan tidak tertulis kepada donatur terhadap penggunaan dana yang digunakan untuk mendukung pengelolaan yayasan dan produktivitas unit usaha yayasan. 2) Prinsip kemandirian ditunjukkan dengan keberhasilan unit usaha yayasan dalam mendukung program sosial yayasan, pengurus yayasan bertanggungjawab dalam hal mensejahterakan orang yang terlibat aktif dan penuh terhadap keberlangsungan unit usaha yayasan, dan adanya pembelian mesin-mesin dari keuntungan unit usaha yayasan.

Kata Kunci: **Praktik Akuntabilitas, Prinsip Kemandirian, *Social Entrepreneurship*.**

**DISCLOSING ACCOUNTABILITY PRACTICES AND
INDEPENDENCE PRINCIPLES IN THE MANAGEMENT OF
KAKI KITA SUKASADA FOUNDATION BASED ON THE
CONCEPT OF SOCIAL ENTREPRENEURSHIP**

By

**Made Sintya Ega Yani, NIM 1717051044
Study Program of Accounting**

ABSTRACT

This study aims to gain an understanding of 1) the practice of accountability for the management of the Kaki Kita Sukasada Foundation 2) the principle of independence in the management of the Kaki Kita Sukasada Foundation. This study uses qualitative research methods involving the management of the Kaki Kita Sukasada Foundation, employees of the foundation's business unit, donors and beneficiaries of the foundation's social programs. Data were obtained through interviews, documentation studies, and observations. Data analysis was carried out through stages of activities which included data reduction, data presentation and drawing conclusions. The results of this study indicate that: 1) The practice of accountability for the management of the Kaki Kita Sukasada Foundation based on the concept of social entrepreneurship is shown by the implementation of the foundation's social programs, especially in terms of making artificial limbs and empowering people with disabilities through a portion of profits and economic activities in the foundation's business units, as well as unwritten reports to donors for the use of funds used to support the management of the foundation and the productivity of the foundation's business units. 2) The principle of independence is demonstrated by the success of the foundation's business unit in supporting the foundation's social programs, the foundation's management being responsible for the welfare of the people who are actively and fully involved in the sustainability of the foundation's business unit, and the purchase of machinery from the profits of the foundation

Key Words: Accountability Practices, Independence Principles, Social Entrepreneurship