

**PELAPORAN KEUANGAN PADA WIRAUSAHA SOSIAL  
STUDI PADA UNIT PELAYANAN KOMISI PENGEMBANGAN SOSIAL  
EKONOMI KEUSKUPAN BANDUNG**

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**ABSTRACT**

*A social entrepreneur is an individual, group, network, organization, or alliance with an appropriate understanding of social problem and capacity of entrepreneurship to make better social changes. The goal of a social entrepreneur is not only maximum profit but also a positive impact on social communities. The social entrepreneur will always learn to face any difficulties in achieving its goal. A social entrepreneur is expected to become an agent of changes to improve social values and to find any opportunities for managing the social problem. The social entrepreneur must have accountability mechanism to present its social performance to any stakeholders. The accountability of social entrepreneur can be realized by the high quality of financial reporting.*

*Komisi Pengembangan Sosial Ekonomi Keuskupan Bandung has developed some social entrepreneur service unit, i.e. producer of lacing fertilizer, organic vegetable, and organic rice. Business development of them is expected to give a positive impact on the economic upturn of social communities, especially in regions of Cigugur and Ciwidey. Nowadays, these social entrepreneurs evolve faster, so that their transaction will be more complex and they need structural and integrated accounting practice. This accounting practice will culminate in the financial statement presentation as accountability to social communities. This article gets readers to comprehend the financial reporting of social entrepreneurs by explaining a case study in social entrepreneurs under the patronage of Komisi Pengembangan Sosial Ekonomi Keuskupan Bandung. The discussion illustrates the existing condition of financial reporting in this social entrepreneurs. Finally, computerized financial reporting is suggested in order to make better accountability practices for social communities.*

*Keywords: Financial Reporting, Social Entrepreneur.*

**PELAPORAN KEUANGAN PADA WIRUSAHA SOSIAL:  
STUDI UNIT PELAYANAN UNTUK SOSIAL EKONOMI KEUSKUPAN  
DI BANDUNG**

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**ABSTRACT**

*Social entrepreneur is an individual, a group, network, an organization, or alliance with appropriate understanding on social problem and capacity of entrepreneurship to make better social changes. The goal of social entrepreneur is not only to achieve maximum profit, but also positive impact on social communities. Social entrepreneur will always learn to face any difficulties in achieving its goal. Social entrepreneur is expected to become agent of changes to improve social values and to find any opportunities for managing the social problem. Social entrepreneur must have accountability mechanism to present its social performance to any stakeholders. The accountability of social entrepreneur can be realized by high quality of financial reporting.*

*Komisi Pengembangan Sosial Ekonomi Keuskupan Bandung has developed some social entrepreneur service units, i.e. producer of lancing fertilizer and organic vegetables. The developments of their business are expected to give a positive impact on the economic upturn of social communities, especially in regions of Cigugur and Ciwidey., Overtime, these social entrepreneurs have evolved faster than before, so their business transactions are getting more complex hence they need structural and integrated accounting practice. This accounting practice will be culminated in the financial statement presentation as a means of accountability to social communities.*

*This article gets readers to comprehend the financial reporting of social entrepreneurs by explaining a case study in social entrepreneurs under the patronage of Komisi Pengembangan Sosial Ekonomi Keuskupan Bandung. The discussion illustrates existing condition of financial reporting in this social entrepreneur. Finally, computerized financial reporting is suggested in order to make better accountability practices for social communities.*

*Keywords: Financial Reporting, Social Entrepreneur, Accountability.*

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**ABSTRAK**

Wirausaha sosial adalah individu, kelompok, jaringan, organisasi atau aliansi yang memahami permasalahan sosial dan menggunakan kemampuan wirausahanya untuk memberikan perubahan sosial. Tujuan wirausaha sosial bukan semata-mata laba yang maksimal, tetapi dampak positif kepada masyarakat sosial. Wirausaha sosial selalu belajar untuk mengatasi hambatan dalam mencapai tujuannya. Wirausaha sosial juga diharapkan menjadi agen perubahan untuk memperbaiki nilai-nilai sosial dan menemukan berbagai peluang yang dapat dimanfaatkan demi menyelesaikan masalah sosial. Wirausaha sosial perlu menerapkan mekanisme akuntabilitas untuk mempertanggungjawabkan kinerjanya kepada masyarakat. Akuntabilitas wirausaha sosial dapat diwujudkan melalui pelaporan keuangan yang berkualitas.

Komisi Pengembangan Sosial Ekonomi Keuskupan Bandung membina beberapa unit pelayanan yang dapat dikategorikan sebagai wirausaha sosial, diantaranya berupa produsen pupuk lasing dan sayur organik. Perkembangan usaha yang dilakukan oleh wirausaha sosial tersebut diharapkan berdampak positif pada kemajuan ekonomi masyarakat, khususnya di daerah Cigugur dan Ciwidey. Pada saat ini usaha dari wirausaha sosial dimaksud telah berkembang pesat sehingga transaksi semakin kompleks dan memerlukan pencatatan akuntansi yang terstruktur dan terintegrasi. Pencatatan akuntansi tersebut berujung pada penyusunan laporan keuangan sebagai bentuk akuntabilitas kepada masyarakat sosial.

Tulisan ini mengajak pembaca memperdalam pelaporan keuangan pada wirausaha sosial dengan memaparkan studi kasus pada wirausaha sosial yang dibina oleh Komisi Pengembangan Sosial Ekonomi Keuskupan Bandung. Pada pembahasan dipaparkan kondisi pelaporan keuangan yang ada di wirausaha sosial tersebut. Selanjutnya dikembangkan pelaporan keuangan terkomputerisasi yang direkomendasikan agar dapat dipergunakan oleh wirausaha sosial untuk mempermudah pelaksanaan akuntabilitas kepada masyarakat sosial.

Kata Kunci : Pelaporan Keuangan, Wirausaha Sosial, Akuntabilitas.