

ABSTRAK

EVALUASI SISTEM AKUNTANSI PENERIMAAN DAN BEBAN PADA PAROKI

Studi Kasus di Paroki Bunda Hati Kudus Yesus Woloan

Kenny Renate Senduk
NIM: 152114129
Universitas Sanata Dharma
Yogyakarta
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Paroki merupakan organisasi nirlaba yang menggunakan sistem akuntansi penerimaan dan beban untuk mengelola keuangan. Hal ini diperlukan untuk menghindari penyalahgunaan dana yang ada di paroki. Penelitian ini bertujuan untuk mengevaluasi kesesuaian sistem akuntansi penerimaan dan beban yang diterapkan di Paroki Bunda Hati Kudus Yesus Woloan apakah sudah sesuai atau tidak sesuai dengan Buku Akuntansi Penerimaan dan Buku Akuntansi Beban.

Jenis penelitian ini adalah studi kasus dengan objek penelitian dokumen, catatan, fungsi-fungsi terkait, prosedur-prosedur dan pengendalian internal yang ada di paroki. Teknik pengumpulan data yang digunakan adalah wawancara dan dokumentasi. Teknik analisis data dilakukan dengan mendeskripsikan sistem akuntansi penerimaan dan beban paroki, membandingkan sistem akuntansi penerimaan dan beban yang diterapkan Paroki Bunda Hati Kudus Yesus Woloan dengan Buku Akuntansi Penerimaan dan Buku Akuntansi Beban, kemudian menarik kesimpulan.

Hasil penelitian ini menunjukkan sistem akuntansi penerimaan dan beban pada Paroki Bunda Hati Kudus Yesus Woloan tidak sesuai dengan Buku Akuntansi Penerimaan dan Buku Akuntansi Beban. Ketidaksesuaian meliputi dokumen, catatan, fungsi, prosedur dan unsur pengendalian internal.

Kata Kunci: sistem akuntansi, penerimaan, beban, paroki.

ABSTRACT

EVALUATION OF ACCOUNTING SYSTEM FOR REVENUE AND EXPENDITURE ON THE PARISH Case Study on Bunda Hati Kudus Yesus Woloan Parish

Kenny Renate Senduk
NIM: 152114129
University of Sanata Dharma
Yogyakarta
2019

The Parish is a non-profit organization that uses accounting system for revenue and expenditure to manage finances. This is needed to avoid the abuse of funds in the parish. The purpose of this research was to evaluate the compliance of the accounting system for revenue and expenditure which applied by Bunda Hati Kudus Yesus Woloan Parish whether they had conformed with the Accounting Book of Revenue and Accounting Book of Expenditure.

The type of this research was a case study with the object of research such as documents, notes, functions, procedures, and internal control in the parish. The data collection techniques were interviewing and documenting. The data analysis techniques were done by describing the parish accounting system for revenue and expenditure, comparing the accounting system applied by the parish with the Accounting Book of Revenue and Accounting Book of Expenditure, and drawing the conclusion.

The result of this research shows that the accounting system for revenue and expenditure on Bunda Hati Kudus Yesus Woloan Parish is not in accordance with the Accounting Book of Revenue and Accounting Book of Expenditure. The discrepancies include documents, notes, functions, procedures, and elements of internal controls.

Keyword: accounting system, revenue, expenditure, parish.