

ABSTRAK

EVALUASI PENGENDALIAN INTERNAL PENGELUARAN KAS BERDASARKAN PETUNJUK PELAKSANAAN AKUNTANSI PAROKI

(Studi Kasus di Gereja Katolik Santo Antonius Padua Kotabaru Yogyakarta)

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Penelitian ini bertujuan untuk mengetahui kesesuaian penerapan pengendalian internal atas pengeluaran kas di Gereja Katolik Santo Antonius Padua Kotabaru Yogyakarta sudah sesuai dengan Petunjuk Pelaksanaan Akuntansi Paroki. Penelitian ini dibuat karena adanya perubahan dalam praktek pengelolaan keuangan dan akuntansi di paroki-paroki dalam wilayah Keuskupan Agung Semarang. Dalam rangka memenuhi tuntutan tersebut dibutuhkan pengendalian internal secara khusus pengeluaran kas untuk mengelola keuangan sesuai pedoman yang berlaku di Kesukupan Agung Semarang.

Jenis penelitian ini adalah studi kasus yang dilakukan di Gereja Katolik Santo Antonius Padua Kotabaru Yogyakarta. Teknik pengumpulan data yang digunakan yaitu wawancara dan dokumentasi. Metode teknik analisis data menggunakan deskriptif komparatif dengan melakukan pendeskripsian, membandingkan praktek pengendalian internal pengeluaran kas dengan Petunjuk Pelaksanaan Akuntansi Paroki beserta analisisnya dan melakukan pembahasan.

Berdasarkan hasil perbandingan dan analisis pengendalian internal pengeluaran kas di Gereja Katolik Santo Antonius Padua Kotabaru Yogyakarta sepenuhnya sesuai dengan Petunjuk Pelaksanaan Akuntansi Paroki (PPAP). Komponen yang sudah sesuai adalah adanya pembagian tugas, prosedur pencatatan transaksi keuangan, pemberian nomor urut cetak pada dokumen akuntansi, monitoring secara berkala atas pengelolaan keuangan, adanya RAPB serta laporan keuangan.

Kata kunci: Akuntansi, Gereja, Paroki, Pengendalian Internal, dan Pengeluaran Kas.

ABSTRACT
EVALUATION OF CASH DISBURMENT'S INTERNAL CONTROL BASED
ON PARISH ACCOUNTING IMPLEMENTATION GUIDELINES

(Case Study at the Catholic Church of Santo Antonius Padua Kotabaru Yogyakarta)

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This study aims to find out the suitability of the application of internal control over cash disbursement in the Catholic Church of Santo Antonius Padua Kotabaru Yogyakarta in accordance with the Parish Accounting Implementation Manual. This study is done because there is a change in financial and accountant management practice in parishes under the jurisdiction of Semarang Archdiocese. The guideline to manage parish finance and accountant is also developed. In order to meet these demands, internal control is needed, specifically in cash disbursement to manage finance according to the guideline applicable to the Semarang Archdiocese.

This type of research is a case study conducted at the Catholic Church of Santo Antonius Padua Kotabaru Yogyakarta. Data collection techniques used in this study are interviews and documentation. The data analysis method uses comparative descriptive by doing a description, comparing the practice of internal control of cash disbursements with the Parish Accounting Implementation Guidelines as well as their analysis and conducting discussions.

Based on the results of the comparison and analysis of the internal control of cash disbursements at the Catholic Church of Santo Antonius Padua Kotabaru Yogyakarta, it was shown that the finance and accountant management in Catholic Church of Santo Antonius Padua Kotabaru Yogyakarta is not fully in accordance with the Parish Accounting Implementation Guidelines (PPAP). The component were appropriate is the existence of a division of labor, the recording financial transaction, the serial number printed with the accounting, regular monitoring of financial management, the RAPB and financial reports.

Keywords: Accounting, Church, Parish, Internal control and Cash expenditure.