

ABSTRAK

**SISTEM PENGENDALIAN INTI PADA ORGANISASI RELIGIUS
Studi Kasus pada Paroki Santo Albertus Agung Jetis Yogyakarta**

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Penelitian ini bertujuan untuk mengetahui komponen, level, dan penerapan sistem pengendalian inti pada organisasi nirlaba, khususnya pada Paroki Santo Albertus Agung Jetis Yogyakarta.

Penelitian ini adalah penelitian yang menggunakan metode kualitatif deskriptif. Penelitian ini ingin melihat komponen sistem pengendalian inti di Paroki Santo Albertus Agung Jetis Yogyakarta berdasarkan komponen sistem pengendalian inti Eric G. Flamholtz (1983). Data diperoleh dengan cara wawancara dan dokumentasi. Teknik analisis data menggunakan pengkodean terbuka.

Hasil penelitian menunjukkan bahwa komponen sistem pengendalian inti adalah perencanaan, operasi, pengukuran dan evaluasi lisan. Penerapan sistem pengendalian inti paroki yang terdiri dari perencanaan yaitu pembuatan program kerja dan penyusunan anggaran, operasi yaitu proses pelaksanaan program kerja, pengukuran yaitu pembuatan laporan pertanggungjawaban (LPJ) dan laporan keuangan, dan evaluasi lisan atas kegiatan yang telah dilakukan. Sistem pengendalian inti menurut sistem pengendalian inti Eric G. Flamholtz (1983) berada pada level ketiga karena belum memberikan *reward* dan *punishment* kepada tim kerja.

ABSTRACT

**CORE CONTROL SYSTEM IN RELIGIOUS ORGANIZATION
A Case Study at Santo Albertus Agung Parish Jetis Yogyakarta**

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This research was aimed to describe the component, level, and application of core control system in non profit organization, especially at Santo Albertus Agung Parish, Jetis Yogyakarta.

This research was a qualitative-descriptive method in nature. Further, this research tried to figure out the component of core control system at Santo Albertus Agung Parish, Jetis Yogyakarta based on the component of core control system of Eric G. Flamholtz (1983). The data was obtained by conducting interviews and documentation. The technique of data analysis was open coding.

The result of this research showed that the component of core control system was planning, operation, measurement, and oral evaluation. The implementation of core control system of the parish which consisted of planning was making the work program and compiling the budged, operation was the process of implementation of work program, measurement was making the accountability report (LPJ) and financial report, and oral evaluation of the activities had been done. Finally, the level of the core control system of Eric G. Flamholtz (1983) of Santo Albertus Agung Parish, Jetis Yogyakarta was on the third level because it had not operated reward and punishment mechanism.