

ABSTRAK

ANALISIS AKUNTABILITAS KEUANGAN PADA ORGANISASI KEAGAMAAN

(Studi Kasus di Gereja Paroki Santo Yohanes Rasul Pringwulung)

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Penelitian ini bertujuan untuk menganalisis penerapan akuntabilitas keuangan di Paroki Santo Yohanes Rasul Pringwulung. Penelitian ini penting karena dana yang diterima oleh organisasi keagamaan terkadang jumlahnya tidak sedikit serta harus dipertanggungjawabkan penggunaannya sebagai wujud dari penerapan praktik akuntabilitas. Akuntabilitas dalam organisasi keagamaan diperlukan untuk menilai kinerja organisasi dan pertanggungjawaban organisasi dalam mengelola keuangan.

Jenis penelitian ini adalah kualitatif dengan pendekatan studi kasus. Teknik pengumpulan data yang dilakukan dalam penelitian ini adalah wawancara dan dokumentasi. Wawancara dilakukan kepada Pastor Paroki dan Bendahara Paroki sebagai penanggungjawab dan pengelola keuangan gereja. Teknik analisis data dilakukan dengan kerangka *input*, *process*, dan *output*. *Input* terdiri dari faktor yang memengaruhi akuntabilitas, *process* mendeskripsikan mengenai praktik akuntabilitas, serta *output* merupakan dampak dari praktik akuntabilitas.

Berdasarkan hasil analisis data yang telah dilakukan, menunjukkan bahwa penerapan akuntabilitas keuangan Paroki Santo Yohanes Rasul Pringwulung berfokus pada dua pihak yakni melaporkan pada pihak eksternal yakni Keuskupan Agung Semarang sebagai bentuk kepatuhan administrasi dan kepada umat sebagai sumber dana gereja. Penerapan akuntabilitas keuangan dilaksanakan dengan meliputi proses pembuatan rencana kegiatan gereja serta anggaran, mengelola keuangan secara mandiri sehingga mampu memenuhi kebutuhannya, membuat laporan keuangan dan pengelolaan keuangan di setiap periode, serta evaluasi kinerja dan monitoring.

Kata Kunci: akuntabilitas, organisasi keagamaan, gereja, paroki, pengelolaan keuangan.

ABSTRACT

**ANALYSIS OF FINANCIAL ACCOUNTABILITY IN
RELIGIOUS ORGANIZATION**

(Case Study in Santo Yohanes Rasul Pringwulung Parish Church)

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This research aims to analyze the implementation of financial accountability in the Santo Yohanes Rasul Pringwulung Parish Church. This research is important because the funds received by religious organizations are sometimes not small and their use must be accounted for as a form of implementation of accountability practices. Accountability in religious organizations is needed to assess organizational performance and organizational responsibility in managing finances.

This research type is qualitative with a case study approach. The data collection techniques used in this research were interviews and documentation. Interviews were conducted with the Parish Pastor and Parish Treasurer as those responsible and managing church finances. The data analysis technique is carried out using an input, process and output framework. The input consists of factors that influence accountability, the process describes accountability practices, and the output is the impact of accountability practices.

Based on the results of the data analysis that has been carried out, it shows that the implementation of financial accountability at the Santo Yohanes Rasul Pringwulung Parish focuses on two parties, namely reporting to external parties, namely the Keuskupan Agung Semarang as a form of administrative compliance and to the congregation as a source of church funds. The implementation of financial accountability is carried out by including the process of making church activity plans and budgets, managing finances independently so that they are able to meet their needs, making financial reports and financial management in each period, as well as performance evaluation and monitoring.

Keywords: *Accountability, Religious Organizations, Church, Parish, Financial Management.*