

ABSTRAK

ANALISIS AKUNTABILITAS SERTA TRANSPARANSI PENGELOLAAN KEUANGAN DALAM ORGANISASI KEAGAMAAN

(Studi Kasus di Gereja Katolik Ibu Teresa Paroki Cikarang Keuskupan Agung Jakarta)

Penelitian ini bertujuan untuk menganalisis bagaimana penerapan akuntabilitas dan transparansi dalam pengelolaan keuangan organisasi keagamaan, dengan studi kasus di Gereja Katolik Ibu Teresa Paroki Cikarang, Keuskupan Agung Jakarta. Gereja sebagai organisasi nirlaba memiliki tanggung jawab untuk mengelola dana umat secara terbuka dan bertanggung jawab. Permasalahan yang diangkat dalam penelitian ini adalah sejauh mana prinsip akuntabilitas dan transparansi telah diterapkan dalam pengelolaan keuangan gereja, baik terhadap pihak internal maupun eksternal, terutama umat dan Keuskupan.

Penelitian ini menggunakan pendekatan kualitatif. Data diperoleh melalui wawancara mendalam dengan pengurus paroki, bendahara, sekretaris, Pastor, serta umat dan ketua lingkungan, serta melalui dokumentasi. Analisis data dilakukan dengan menggunakan model Miles dan Huberman yang mencakup pengumpulan data, reduksi data, penyajian data, dan penarikan kesimpulan berdasarkan pada indikator terkait dengan akuntabilitas dan transparansi.

Hasil penelitian menunjukkan bahwa penerapan akuntabilitas di Paroki Cikarang telah memenuhi indikator akuntabilitas, dibuktikan dengan pelaporan keuangan triwulanan kepada Keuskupan melalui sistem Pelita, serta adanya evaluasi dan audit rutin. Namun, transparansi kepada umat masih terbatas, karena laporan keuangan belum secara terbuka dipublikasikan kepada seluruh umat. Informasi hanya disampaikan melalui rapat pleno bersama pengurus lingkungan. Penelitian ini merekomendasikan agar gereja lebih aktif menyediakan informasi keuangan kepada umat sebagai bentuk peningkatan transparansi dan untuk membangun kepercayaan serta partisipasi yang lebih luas dari umat.

Kata Kunci: Akuntabilitas, Transparansi, Keuangan, Gereja, Paroki.

ABSTRACT

ANALYSIS OF ACCOUNTABILITY AND TRANSPARENCY IN FINANCIAL MANAGEMENT IN RELIGIOUS ORGANIZATIONS

*(Case Study at Mother Teresa Catholic Church Cikarang Parish, Archdiocese of
Jakarta)*

This study aims to analyze how the implementation of accountability and transparency in the financial management of religious organizations, with a case study at Mother Teresa Catholic Church Cikarang Parish, Archdiocese of Jakarta. The church as a non-profit organization has the responsibility to manage people's funds openly and responsibly. The problem raised in this research is the extent to which the principles of accountability and transparency have been applied in the management of church finances, both to internal and external parties, especially the people and the Diocese.

This research used a qualitative approach. Data were obtained through in-depth interviews with parish administrators, treasurers, secretaries, priests, as well as parishioners and neighborhood leaders, and through documentation. Data analysis was carried out using the Miles and Huberman model which includes data collection, data reduction, data display, and conclusion drawing based on indicators related to accountability and transparency.

The results showed that the implementation of accountability in Cikarang Parish has fulfilled the accountability indicators, evidenced by quarterly financial reporting to the Diocese through the Pelita system, as well as regular evaluations and audits. However, transparency to the people is still limited, as financial reports have not been openly published to the entire community. Information is only conveyed through plenary meetings with neighborhood administrators. This research recommends that churches be more active in providing financial information to the congregation as a form of increased transparency and to build trust and wider participation from the congregation.

Keywords: Accountability, Transparency, Finance, Church, Parish.