ABSTRAK

ANALISIS AKUNTABILITAS DAN TRANSPARANSI PENGELOLAAN KEUANGAN GEREJA KATOLIK

(Studi Kasus di Gereja Hati Santa Perawan Maria Tak Bercela Kumetiran Yogyakarta)

Ririn Repalina Sinaga
NIM: 222114104
Universitas Sanata Dharma Yogyakarta 2026

Penelitian ini bertujuan untuk menganalisis akuntabilitas dan transparansi pengelolaan keuangan di Gereja Katolik Hati Santa Perawan Maria Tak Bercela Kumetiran, Yogyakarta. Penelitian menggunakan pendekatan kualitatif dengan metode studi kasus. Data diperoleh melalui wawancara semi terstruktur, dokumentasi, dan observasi terhadap Pastor Paroki, bendahara dewan paroki, sekretaris dewan paroki, ketua lingkungan, dan umat gereja. Analisis data menggunakan model Miles dan Huberman.

Hasil penelitian menunjukkan bahwa pengelolaan keuangan gereja telah menerapkan prinsip akuntabilitas dengan cukup baik melalui pengambilan keputusan secara kolektif, pencatatan berbasis bukti transaksi, penggunaan sistem KAP KAS, serta monitoring dan evaluasi berkala. Dari aspek transparansi, gereja telah menyampaikan informasi keuangan melalui pengumuman kolekte dan komunikasi berjenjang. Namun, akses terhadap informasi keuangan yang lebih rinci masih terbatas serta belum tersedia mekanisme pengaduan formal bagi umat. Dengan demikian, penerapan akuntabilitas telah berjalan cukup baik, sedangkan transparansi masih perlu ditingkatkan.

Kata Kunci: akuntabilitas, transparansi, pengelolaan keuangan, gereja katolik.

ABSTRACT

ANALYSIS OF ACCOUNTABILITY AND TRANSPARENCY IN CATHOLIC CHURCH FINANCIAL MANAGEMENT

(A Case Study at the Immaculate Heart of the Blessed Virgin Mary Catholic Church, Kumetiran, Yogyakarta)

Ririn Repalina Sinaga
NIM: 222114104
Sanata Dharma *University*, Yogyakarta 2026

This study aims to analyze the accountability and transparency of financial management at the Immaculate Heart of the Blessed Virgin Mary Catholic Church Kumetiran, Yogyakarta. This study employed a qualitative approach with a case study method. Data were collected through semi-structured interviews, documentation, and observations involving the Parish Priest, treasurer, parish council secretary, neighborhood coordinators, and church members. Data analysis used the Miles and Huberman model.

The results show that the church's financial management has implemented accountability principles quite well through collective decision-making, transaction-based recording, the use of the KAP KAS system, and periodic monitoring and evaluation. In terms of transparency, the church has provided financial information through offertory announcements and hierarchical communication. However, access to more detailed financial information remains limited, and no formal complaint mechanism is available for church members. Therefore, accountability has been implemented fairly well, while transparency still needs improvement.

Keywords: accountability, transparency, financial management, Catholic church