

ABSTRAK

Penelitian ini bertujuan untuk menganalisis penerapan akuntabilitas keuangan dan transparansi serta penyajian Laporan Keuangan berdasarkan ISAK 35 pada Gereja Katolik St. Maria Assumpta Gamping. Penelitian ini menggunakan metode kualitatif deskriptif dengan pendekatan studi kasus. Pengumpulan data penelitian dilakukan oleh peneliti melalui tiga cara, yaitu observasi, wawancara, dan dokumentasi. Teknik analisis data yang digunakan terdiri enam tahap, yaitu melakukan studi pendahuluan terhadap fenomena yang ada; mengumpulkan data dari gereja; melakukan analisis data tentang penerapan dan penyajian laporan keuangan dari gereja terhadap akuntabilitas, transparansi, dan ISAK 35; menampilkan hasil analisis data; dan menyimpulkan hasil analisis tersebut apakah telah sesuai atau belum dengan akuntabilitas, transparansi, dan ISAK 35 tentang pelaporan keuangan pada organisasi nonlaba. Hasil penelitian menunjukkan bahwa mayoritas akuntabilitas keuangan dan transparansi telah diterapkan dan ISAK 35 belum diterapkan secara total oleh Gereja Katolik St. Maria Assumpta Gamping. Penerapan akuntabilitas terpenuhi 2 dari 3 kriteria dan penerapan transparansi terpenuhi 8 dari 12 kriteria. Potensi penerapan ISAK 35 tentang pelaporan keuangan terpenuhi 18 dari 21 kriteria.

Kata kunci: Akuntabilitas, transparansi, Interpretasi Standar Akuntansi Keuangan (ISAK) No. 35, laporan keuangan, dan entitas nonlaba.

ABSTRACT

This study aims to analyze the implementation of financial accountability and transparency as well as the presentation of Financial Statements based on ISAK 35 at the Catholic Church of St. Mary of the Assumption Gamping. This study uses a qualitative descriptive method with a case study approach. Research data collection was carried out by researchers in three ways, namely observation, interviews, and documentation. The data analysis technique used consists of six stages, namely conducting a preliminary study of the existing phenomena; collect data from the church; perform data analysis on the application and presentation of church financial reports on accountability, transparency, and ISAK 35; displaying the results of data analysis; and conclude the results of the analysis whether or not it is in accordance with accountability, transparency, and ISAK 35 on financial reporting in non-profit organizations. The results show that most of the financial accountability and transparency have been implemented and ISAK 35 has not been fully implemented by the Catholic Church of St. Mary of the Assumption Gamping. The implementation of accountability meets 2 of the 3 criteria and the implementation of transparency meets 8 of the 12 criteria. The potential for the application of ISAK 35 in financial reporting is fulfilled 18 of the 21 criteria.

Keywords: Accountability, transparency, Interpretation of Financial Accounting Standards (ISAK) No. 35, financial statements, and non-profit entities.