

ABSTRAK

Penelitian ini membahas tentang aspek akuntabilitas dalam tata kelola Gereja Katolik, dengan fokus utamanya tata wewenang, transparansi keuangan, dan tanggung jawab moral pengurus gereja. Penelitian ini bertujuan untuk menganalisis penerapan akuntabilitas dalam tata kelola keuangan pada Gereja Katolik sebagai organisasi nirlaba berbasis keagamaan serta penerapan nilai-nilai Katolik pada tata kelola Gereja. Metode penelitian yang digunakan adalah metode kualitatif dengan pendekatan deskriptif. Data diperoleh melalui wawancara dengan pengurus gereja, observasi langsung, serta dokumentasi laporan keuangan gereja. Teknik analisis data dilakukan dengan cara penyajian data, dan penarikan kesimpulan. Hasil penelitian menunjukkan bahwa penerapan akuntabilitas pada tata kelola keuangan Gereja Katolik telah dilakukan melalui mekanisme perencanaan anggaran, pencatatan keuangan, pelaporan, serta pertanggungjawaban kepada otoritas gereja dan umat. Penelitian ini diharapkan dapat memberikan kontribusi bagi pengelola gereja dalam meningkatkan kualitas tata kelola dan akuntabilitas keuangan serta menjadi referensi bagi penelitian selanjutnya terkait akuntansi organisasi nirlaba keagamaan.

Kata kunci: Akuntabilitas, Akuntabilitas Spiritual, Tata Kelola

ABSTRACT

This study discusses aspects of accountability in Catholic Church governance, with a primary focus on authority, financial transparency, and the moral responsibility of church administrators. This study aims to analyze the application of accountability in financial governance in the Catholic Church as a religious-based non-profit organization and the application of Catholic values in Church governance. The research method used is a qualitative method with a descriptive approach. Data was obtained through interviews with church administrators, direct observation, and documentation of church financial reports. Data analysis techniques were carried out by presenting data and drawing conclusions. The results of the study indicate that accountability in the financial management of the Catholic Church has been implemented through mechanisms of budget planning, financial recording, reporting, and accountability to church authorities and congregations. This study is expected to contribute to church administrators in improving the quality of financial management and accountability and to serve as a reference for further research related to the accounting of religious non-profit organizations.

Keywords: Accountability, Spiritual Accountability, Governance