

PENGGUNAAN PPAP DAN PTKAP PELAKSANAAN PELAPORAN
KEUANGAN PAROKI

Ajeng Putri Pertiwi

ajengpertiwi201@gmail.com

Program Studi D4 Akutansi Perpajakan, Universitas Ngudiwaluyo, Ungaran, Jl.
Diponegoro no 186 Gedanganak - Ungaran Timur, Kabupaten Semarang, telp (024)-
6925408, Fax (024)-6925408 ngudiwaluyo@unw.ac.id

ABSTRAK

This thesis aims to find out that Parish Financial Reports are prepared correctly and can be accounted for. Financial reports are not only reported after being signed, then archived. However, the Financial Report must be evaluated. The process of collecting data and researching this thesis was carried out from September to December 2023 in Parish XX through people related to financial reporting. The thesis data collection technique was carried out verbatim and in qualitative interviews with sources regarding financial management, financial reports, the benefits of evaluating financial reports, and the impact or effectiveness of the use of existing funds. The results of research and interviews show that financial management that is credible, correct, regular, continuous, and in accordance with applicable guidelines at both the Parish and Diocesan levels can guarantee the survival of the people both spiritually, humanly and socially. Evaluation of Parish Financial Reports is very effective in looking at the dynamics of service to the congregation, areas of service that are running well or not, and will be easy to read. Then, you can determine new steps to produce better service. The cooperation of each implementing component, the Parish financial report preparer is very much needed and helps prepare financial reports and makes evaluation easier. Apart from that, adequate skills are also required in the field of accounting, loyalty and commitment to service. In this way, the Parish Financial Reporting Evaluation is made consistent and continuous because it has many benefits and will continue.

Keyword : Church, Guidelines

ABSTRAK

Skripsi ini bertujuan mengetahui Laporan Keuangan Paroki dibuat secara benar dan dapat dipertanggungjawabkan. Laporan keuangan tidak hanya dilaporkan setelah ditandatangani, kemudian diarsipkan. Namun Laporan Keuangan tersebut harus dievaluasi. Proses pengambilan data dan penelitian skripsi ini dilakukan dalam kurun September hingga Desember 2023 di Paroki XX melalui orang-orang yang terkait dengan pelaporan keuangan. Teknik pengambilan data skripsi dilakukan secara verbatim dan wawancara kualitatif kepada narasumber terkait pengelolaan keuangan, laporan keuangan, manfaat evaluasi laporan keuangan, dan dampak atau efektifitas penggunaan dana yang ada. Hasil penelitian dan wawancara menunjukkan bahwa pengelolaan keuangan yang kredibel, benar, teratur, continue, dan sesuai pedoman yang berlaku baik di tingkat Paroki maupun Keuskupan dapat menjamin keberlangsungan hidup umat baik dalam segi rohani maupun manusiawi dan social. Analisa terhadap Laporan Keuangan Paroki, sangat efektif melihat dinamika pelayanan kepada umat, bidang pelayanan yang sudah berjalan baik atau belum akan mudah terbaca. Kemudian, dapat menentukan langkah baru guna menghasilkan pelayanan yang lebih baik. Kerja sama masing-masing komponen pelaksana, pembuat laporan keuangan Paroki sangat dibutuhkan dan membantu penyusunan laporan keuangan serta memudahkan dalam mengevaluasi. Di samping itu juga dibutuhkan kemampuan yang memadai di bidang akuntansi, kesetiaan dan komitmen pada pelayanan. Dengan demikian, Evaluasi Pelaporan Keuangan Paroki dibuat konsisten dan continue karena banyak manfaatnya serta tetap diteruskan.