

ABSTRAK

Penelitian ini bertujuan untuk mengetahui praktik penerapan akuntabilitas dan transparansi pengelolaan keuangan Yayasan Lentera Hati Al-Hidayah sebagai organisasi nirlaba, serta pemahaman pentingnya laporan keuangan bagi pengurus yayasan dan pemahaman akuntansi oleh bendahara yayasan. Penelitian ini menggunakan metode kualitatif dengan teknik analisis data yang digunakan adalah: 1) reduksi data, 2) penyajian data, dan 3) penarikan kesimpulan atau verifikasi.

Hasil penelitian menunjukkan bahwa penerapan akuntabilitas pengelolaan Yayasan Lentera Hati Al-Hidayah berdasarkan lima dimensi akuntabilitas publik sudah cukup baik, walaupun terdapat beberapa poin dari indikator yang belum terpenuhi. Praktik transparansi pengelolaan keuangan yayasan dapat dikatakan berjalan cukup baik sesuai dengan prinsip transparansi. Kekurangan utama adalah penyajian laporan keuangan di tahun 2018 masih belum sesuai dengan SAK ETAP dan ketersediaan informasi yang dimiliki oleh yayasan belum mencakup semua informasi penting yang mungkin dibutuhkan publik. Pengurus inti yayasan sudah menyadari akan pentingnya laporan keuangan. Bendahara yayasan tidak begitu memahami mengenai pengetahuan akuntansi namun bendahara berusaha untuk memperbaiki pencatatan keuangan sesuai dengan saran auditor.

Kata Kunci : Akuntabilitas, Transparansi, Organisasi Nirlaba, Yayasan

ABSTRACT

This research aims to determine the implementation of accountability and transparency practice in the Lentera Hati Al-Hidayah Foundation financial management as a non-profit organization. Besides, this research also study about the importance of financial statements for management process, and to know how well is the treasurer understand the accounting concept. This research uses qualitative methods with data analysis techniques, such as: 1) data reduction, 2) data presentation, and 3) drawing conclusions or verification.

The results of the research show that the implementation of Lentera Hati Al-Hidayah Foundation management accountability based on the five dimensions of public accountability is quite good, although there are several indicator points that have not been fulfilled. The practice of transparency in the financial management of the foundation run quite well in accordance with the principle of transparency. The main disadvantage is that the presentation of financial statements in 2018 is still not in accordance with SAK ETAP and the availability of information held by the foundation does not cover all important information that may be needed by the public. The core management of the foundation is aware of the importance of financial statements. The treasurer of the foundation has not understand the accounting concept well, but the treasurer is trying to improve the financial records in accordance with auditor's suggestions.

Keywords: *Accountability, Transparency, Non Profit Organization, Foundation*