

Analisis efektivitas pengendalian intern dan akuntabilitas pelaporan keuangan Masjid Ar Raziib Badan Pengawasan Keuangan dan Pembangunan (BPKP) = Analysis of internal control effectiveness and financial statement accountability at Ar Raziib Mosque-Financial And Development Supervisory Agency (BPKP)

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Abstrak

Penelitian ini bertujuan untuk menganalisis efektivitas pengendalian intern pengelolaan keuangan Zakat, Infaq, Shadaqah, dan Wakaf Masjid Ar Raziib Badan Pengawasan Keuangan Pembangunan (BPKP) dan memberikan saran untuk meningkatkan efektivitas pengendalian intern tersebut serta menganalisis akuntabilitas pelaporan keuangan dan memberi saran untuk meningkatkan akuntabilitasnya. Masjid Ar Raziib BPKP merupakan salah satu masjid perkantoran yang terletak di Jl. Pramuka Nomor 33, Jakarta Timur. Pengendalian intern pengelolaan zakat, infaq, shadaqah, dan wakaf belum dilaksanakan secara efektif dan memadai serta pelaporan keuangan tidak dilakukan secara tertib dan transparan dan belum menerapkan PSAK 45 dan PSAK 109 serta hanya melaporkan keuangannya sebesar penerimaan dan pengeluaran dana. Penelitian ini merupakan penelitian deskriptif kualitatif dengan pendekatan studi kasus. Penelitian ini telah menghasilkan simpulan bahwa pengendalian intern belum efektif dan SOP untuk meningkatkan efektivitas pengendalian intern tersebut. Masjid Ar Raziib BPKP belum sepenuhnya berakuntabilitas, amanah telah ditunaikan, namun pelaporan keuangan belum memadai.

.....The purpose of this study is to analyze the effectiveness of internal control of financial management Zakat, Infaq, Shadaqah, and wakaf and provide advice to improve the effectiveness and analyze financial statements accountability and provide advice to improve them. Ar Raziib Mosque of The Financial and Development Supervisory Agency (BPKP) located on Jalan Pramuka Number 33, East Jakarta. Internal control over the management of zakat, infaq, shadaqah, and wakaf has not been implemented effectively and adequately. Financial statement has not been report in an orderly and transparently and has not based on PSAK 45 and PSAK 109. Its only reports its funds in the amount of funds received and disbursed. This research is a qualitative descriptive study with a case study approach. This research has concluded that internal control is not effective enough and Standard Operating Procedure is needed to improve the effectiveness of internal control. Trustworthy has been fulfilled, but financial reporting is inadequate and not fully accountable.