

ABSTRAK

Penelitian ini bertujuan untuk mengetahui realita akuntabilitas pengelolaan keuangan yayasan annashiriyah. Fenomena yang menarik untuk diteliti adalah banyaknya penyalahgunaan dana bantuan pada yayasan. Metodologi yang digunakan yaitu kualitatif deskriptif dengan analisa *data deduction*, *data display*, dan *conclusion drawing*.

Hasil dari analisis akuntabilitas hukum dan kejujuran tidak ada penyalahgunaan jabatan dan dana bantuan. Akuntabilitas proses pada yayasan adanya laporan keuangan yang dipaparkan kepada anggota *extern*. Akuntabilitas program pembangunan, adanya surat rekomendasi KOPERTIS Wilayah VII Surabaya merupakan surat izin dari pembangunan Akademi Farmasi. Akuntabilitas kebijakan terhadap pemerintah telah mempertanggungjawabkan sebagai penerima amanah. Akuntabilitas finansial pada yayasan tidak ada tindakan korupsi antara anggota dan pengurus.

Kata Kunci: *akuntabilitas, yayasan, data deduction, data display, conclusion drawing*

ABSTRACT

This study aims to determine the reality of the annashiriyah foundation in financial management accountability. The interesting phenomenon to be studied is the number of misuse of aid funds in the foundation. The methodolgy used is descriptive qualitative with *data deduction*, *data display*, and *conclusion drawing* analysis.

The result of the analysis of legal accountability and honesty was that there was no abuse of office and financial aid. Accountability process in the foundation was there was financial report presented to the extern members. Development program accountability was there was the existence of a letter of recommendation KOPERTIS Region VII Surabaya which was a construction permit from the Academy of Pharmacy. Accountability policies of the government had been held accountable as the recipient of the mandate. Financial accountability at the foundation was there was no corruption among members and administrators.

Keywords: **accountability, foundation, data deduction, data display, conclusion drawing**