

ABSTRAK

Penelitian ini bertujuan untuk mendeskripsikan bagaimana nilai-nilai Teologi Al-Ma'un direfleksikan dalam akuntabilitas laporan keuangan pada Yayasan Panti Asuhan Yatim Muhammadiyah Bungah. Akuntabilitas dalam lembaga sosial tidak hanya bermakna sebagai bentuk pertanggungjawaban horizontal kepada masyarakat dan donatur, tetapi juga pertanggungjawaban vertikal kepada Allah SWT sebagai wujud tauhid sosial. Dalam konteks tersebut, Teologi Al-Ma'un menekankan bahwa pemeliharaan terhadap anak yatim dan kaum lemah harus diwujudkan melalui tata kelola organisasi yang jujur, transparan, serta memberikan manfaat nyata. Penelitian ini menggunakan pendekatan kualitatif dengan metode fenomenologi dan paradigma interpretif. Data diperoleh melalui wawancara mendalam dengan pengurus panti (ketua, sekretaris, dan bendahara) serta salah satu donatur dari Yayasan Panti Asuhan Yatim Muhammadiyah Bungah, observasi proses pengelolaan keuangan, serta dokumentasi berupa arsip pencatatan keuangan. Analisis data dilakukan melalui tahapan reduksi data, penyajian data, serta penarikan kesimpulan secara interaktif.

Hasil penelitian menunjukkan bahwa akuntabilitas keuangan pada panti asuhan telah mencerminkan nilai-nilai Teologi Al-Ma'un melalui prinsip amanah, kejujuran, dan orientasi pada kemaslahatan anak asuh. Pencatatan keuangan dilakukan secara sederhana dalam bentuk buku kas arus masuk dan keluar serta dilengkapi bukti transaksi sebagai bentuk transparansi. Pengendalian internal dilakukan dengan sistem kontrol berlapis dalam penyusunan dan verifikasi laporan oleh pengurus inti. Meski demikian, praktik akuntabilitas belum sepenuhnya sesuai standar akuntansi nirlaba karena keterbatasan sumber daya manusia dan minimnya pemahaman tentang ISAK 35.

Kata Kunci: Akuntabilitas, Laporan Keuangan, Teologi Al-Ma'un, Tauhid Sosial, Panti Asuhan

ABSTRACT

This study aims to describe how the values of Al-Ma'un Theology are reflected in the accountability of financial statements at the Muhammadiyah Orphanage Foundation in Bungah. Accountability in social institutions is not only understood as horizontal accountability to society and donors, but also as vertical accountability to Allah SWT as a manifestation of social monotheism (tauhid sosial). In this context, Al-Ma'un Theology emphasizes that care for orphans and the disadvantaged must be realized through honest, transparent organizational governance that provides tangible benefits. This research employs a qualitative approach using a phenomenological method within an interpretive paradigm. Data were collected through in-depth interviews with orphanage administrators (the chairman, secretary, and treasurer) and one donor of the Muhammadiyah Orphanage Foundation in Bungah, observations of financial management processes, and documentation in the form of financial record archives. Data analysis was conducted through the stages of data reduction, data presentation, and interactive conclusion drawing.

The results indicate that financial accountability at the orphanage reflects the values of Al-Ma'un Theology through the principles of trustworthiness (amanah), honesty, and an orientation toward the welfare of foster children. Financial records are maintained in a simple manner using cash books for inflows and outflows and are supported by transaction evidence as a form of transparency. Internal control is implemented through a layered control system in the preparation and verification of reports by core administrators. However, accountability practices have not fully complied with nonprofit accounting standards due to limitations in human resources and a lack of understanding of ISAK 35.

Keywords: Accountability, Financial Statements, Al-Ma'un Theology, Social Monotheism, Orphanage