

ABSTRACT

Accountability is an interesting phenomenon to research and is multi-interpretive. This happens because it involves interacting parties, the environment that shapes and how the process that has been running is able to construct the existing reality. The research concept of fund management accountability is explored in the realm of parishes and dioceses in the Archdiocese of Semarang, which are run by accountors and accountees. In the diocesan realm, the parish priest acts as an accountor who carries out accountability; with the accountees involved being the Bishop represented by the Vicar episcopal, the Economic Team, the new parish priest and the people. Meanwhile, when in the parish realm, the Parish Priest acts as an accountee, while the accountor is the ministry team. The existence of a parish priest who acts as an accountor as well as an accountee results in role bias. This has an impact on the analysis of meaning that does not separate the two roles. Furthermore, the fund management in question is a parish solidarity fund that comes from parishioners whose purpose is for worship/colect activities. Meanwhile, the Parish Solidarity Fund is a fund collected from the collection and offering envelopes of parishioners which is used to subsidise underprivileged parishes. Research on fund management in the Catholic Church, at the parish and diocesan levels, has never been conducted. So far, research in the Catholic Church has been limited to the types of accountability, budgets and the application of PSAK. Similarly, the parties involved, only reveal from the accountor or accountee, parish or diocese. Meanwhile, this research views accountability from both sides of the accountor and accountee, parish and diocese so as to be able to present the meaning and praxis of accountability in the management of parish solidarity funds more comprehensively.

This research uses an interpretive paradigm through a phenomenological approach to review the meaning of fund management accountability in the Catholic Church of the Semarang Archdiocese. The data was extracted through observation, documentation and in-depth interviews, and to strengthen the existing analysis, this research also used confirmation from parties deemed competent, namely the Tribunal and also the Bishop of the Semarang Archdiocese. As a method, this research uses a mix of phenomenology, namely interpretive phenomenology/IPA, phenomenology according to Schultz and phenomenology of religion according to Leeuw. As for analysing the data, this research uses Heidegger's interpretive phenomenology/IPA, to deliver the meaning of accountability in fund management based on cultural religiosity and institutional-based trust.

Furthermore, this research found three novelties. The first novelty is the essence of the meanings of accountability for fund management based on cultural religiosity and accountability for fund management based on institutional-based trust. Second, this study found the existence of mutual interaction between cultural religiosity and trust. And third, this study found dual accountability as a praxis of fund management accountability in the KAS Catholic Church.

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To maintain dual accountability in accordance with its purpose and designation, a controlling accounting mechanism is needed. The existence of controlling accounting views dual accountability not only as a system that is carried out to achieve goals, but also requires control over the behaviour of interacting parties. The existence of controlling accounting in the context of this research has been carried out, which is called "supervision". However, the existence of supervision is only a symbol and has not been carried out optimally.

Furthermore, the series of processes and mechanisms of dual accountability and the expected actions of dual accountability are framed in the lens of institutional logic. Institutional logic views institutions as playing their role through dynamically built interactions between individuals and organisations in interpreting the values, norms, laws and culture that surround them. When a policy is established and implemented, there are certainly pros and cons, including in the context of the KAS Catholic Church in responding to dual accountability. The experience of carrying out dual accountability based on this internalisation produces individual experiences that are reflected together into organisational experiences. Each experience is interpreted by the organisation as a journey to reach the goal. This reality is appropriate to be framed according to the lens of institutional logic theory which reveals the journey of a dynamic organisation based not only on cognition/rationality but also the symbols and culture that surround it.

Keywords: cultural religiosity, trust, dual accountability, KAS, catholic