

ABSTRACT

The expansion of the horizon related to accountability practices in religious organizations is the main objective of this study. The governance of the Catholic Church in Archdiocese of Semarang has various levels, there are Diocese-Vicariate-Parish.. The fundamental thing for the existence of accounting practices in the Catholic Church is the concept of intention dantis at the Parish Church level. This concept emphasizes the grouping of funds based on consistent donation objectives from the beginning of receipt, financial management, and accountability practices. Strong structuration theory is used to dissect accountability practices and shows that there are two forms, namely Akuntabilitas Umat (Individual) at the Parish Church level and Akuntabilitas Supervisi (Forum) at the Vicariate level. Both forms of accountability are formed by the dynamics between institutions and the dynamics within the institution. The dynamics between institutions are bridged by the Parish Priest who has a dual role as a principal in Akuntabilitas Umat and as an agent in Akuntabilitas Supervisi. The dynamics of forming accountability are based on fundamental factors in the form of guidelines for interpreting rules and inculturation. These findings suggest that accountability has a commitment to shared meaning and encourages the use of structuring roles that shape accounting and accountability practices.

Keywords: Accountability, Non-Profit Organization, Structuration Theory.