Vol. 3 No. 3 Edisi Mei - Juli 2026 E. ISSN. 3032-2472

Multidisciplinary Indonesian Center Journal (MICJO)
Journal page is available to
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MANAGEMENT ACCOUNTING PRACTICES AT IMANUEL CHURCH IN GORONTALO CITY

PRAKTIK AKUNTANSI MANAJEMEN PADA GEREJA IMANUEL KOTA GORONTALO

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DOI: https://doi.org/10.62567/micjo.v3i3.2534

Abstract

This study aims to analyze and describe the management accounting practices applied at Imanuel Church in Gorontalo City as a nonprofit organization. The dimensions examined include budget planning, internal control, financial reporting, and the evaluation of financial performance and ministry programs. A descriptive qualitative approach was employed, with data collected through observation, in-depth interviews, and documentation. Research informants consisted of the Head of BPHMJ (Daily Working Body of the Congregation Council), the Treasurer, the Secretary, and Church Officials directly involved in financial management. The findings indicate that management accounting practices at Imanuel Church have not yet functioned optimally: (1) budget planning lacks a structured and documented annual budget system; (2) internal control does not yet apply the principle of segregation of duties and has no formal internal audit mechanism; (3) financial reporting is limited to recording cash inflows and outflows and does not comply with ISAK 35; and (4) performance evaluation does not use measurable indicators and no comparison between budget and realization has been conducted. Strengthening of a structured financial management system in accordance with applicable accounting standards is needed.

Keywords : Management Accounting, Church, Nonprofit Organization, Budget Planning, ISAK 35.

Abstrak

Penelitian ini bertujuan untuk menganalisis dan mendeskripsikan praktik akuntansi manajemen yang diterapkan di Gereja Imanuel di Kota Gorontalo sebagai organisasi nirlaba. Dimensi yang diteliti meliputi perencanaan anggaran, pengendalian internal, pelaporan keuangan, dan evaluasi kinerja keuangan serta program pelayanan. Pendekatan kualitatif deskriptif digunakan, dengan data dikumpulkan melalui observasi, wawancara mendalam, dan dokumentasi. Informan penelitian terdiri dari Ketua BPHMJ (Badan Kerja Harian Dewan Jemaat), Bendahara, Sekretaris, dan Pejabat Gereja yang terlibat langsung dalam manajemen keuangan. Temuan menunjukkan bahwa praktik akuntansi manajemen di Gereja Imanuel belum berfungsi secara optimal: (1) perencanaan anggaran kurang memiliki sistem anggaran tahunan yang terstruktur dan terdokumentasi; (2) pengendalian internal belum menerapkan prinsip pemisahan tugas dan tidak memiliki mekanisme audit internal formal; (3) pelaporan keuangan terbatas pada pencatatan arus kas masuk dan keluar dan tidak sesuai dengan ISAK 35; dan (4) evaluasi kinerja tidak menggunakan indikator terukur dan tidak ada perbandingan antara anggaran dan realisasi yang dilakukan. Penguatan sistem manajemen keuangan yang terstruktur sesuai dengan standar akuntansi yang berlaku sangat dibutuhkan.

Kata Kunci : Akuntansi Manajemen, Gereja, Organisasi Nirlaba, Perencanaan Anggaran, ISAK 35.

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1. INTRODUCTION

The development of accounting science in Indonesia continues to grow alongside the increasing complexity of human needs and the demands of modern development. The application of accounting now not only covers the business and government sectors but also community organizations, including religious organizations (Sari, Mintarti, & Fitria, 2018).

The demand for accountability reporting on the management of funds derived from the public applies not only to profit-oriented organizations but also to nonprofit organizations. Nonprofit organizations are those established to achieve social or non-commercial objectives. Although not profit-oriented, these organizations still require a sound accounting system to prepare budgets, manage operational expenditures, and support financial decision-making (Marilina & Ibrahim, 2017).

One form of nonprofit organization is the church. A church is a religious organization that does not seek profit, with its main sources of income derived from offerings, tithes, and congregation donations (Sukmawati, Pujiningsih, & Laily, 2016). Church financial management must be carried out transparently and accountably to enhance the congregation's trust. The transparency and accountability of church financial reports are essential for building confidence in fund management (Lisa & Hermanto, 2018).

Management accounting plays a very important role in the church. It not only focuses on recording historical transactions but also provides information used for planning, control, and internal decision-making. The application of management accounting in a church encompasses budget preparation, fund-use control, and evaluation of the performance of ministry programs.

In the context of nonprofit organizations such as churches, management accounting practices can be viewed through several key dimensions: budget planning, internal control, financial reporting, and performance evaluation. These four dimensions are interrelated in supporting the effectiveness of organizational financial management.

Various studies indicate that management accounting practices in religious organizations are still not optimal. Rapindo (2021) found that church financial reports have not been prepared in accordance with applicable accounting standards. Alfaridzy (2022) similarly found that financial recording systems in houses of worship remain simple and have not fully applied accounting standards.

Based on initial observations, it was found that management accounting practices at Imanuel Church in Gorontalo City have not been running optimally, as evidenced by the absence of long-term or medium-term financial planning and unstable financial conditions. Based on the foregoing, the research problem is: How is management accounting applied at Imanuel Church in Gorontalo City? The objective is to analyze and describe the management accounting practices applied at Imanuel Church as a nonprofit organization.

2. RESEARCH METHOD

This research was conducted at Imanuel Church in Gorontalo City, located at Jalan P. Kalengkongan No. 36, Tenda, Hulonthalagi District, Gorontalo City, 96133. This site was chosen due to research feasibility, geographic accessibility, and the fact that Imanuel Church is the Protestant church with the largest congregation in Gorontalo City. This study employed a descriptive qualitative method, describing and explaining problems using textual data. Research procedures included: (1) a preliminary orientation stage at the research site, (2) data collection through observation and interviews, and (3) data analysis. In qualitative research, the researcher is the primary data collection instrument. The research informants consisted of parties directly involved in the financial management of Imanuel Church, as presented in Table 1:

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Tabel 1. Research Informants

No	Code	Position	Description
1	NR	Head of BPHMJ	Primary informant
2	JB	Treasurer	Financial manager
3	AS	Secretary	Administration
4	OR	Church Official	Supporting informant

Data collection techniques comprised: (1) Observation direct field observation to obtain supporting data; (2) Interviews direct interviews with competent parties; and (3) Documentation collection of documentary evidence related to the research object.

Data validity was tested using the credibility technique through methodological triangulation, employing different data collection techniques to obtain data from the same sources. Data analysis used the interactive model of Miles and Huberman (1984), consisting of: Data Reduction, Data Display, and Conclusion Drawing/Verification.

3. RESULT AND DISCCUSSION

Budget Planning Analysis

Based on the research conducted at Imanuel Church in Gorontalo City, budget planning practices have not been carried out systematically or in a structured manner. This was established from interviews with the Church Treasurer (12 April 2026):

"For budget planning, we usually have not prepared it in writing or in the form of an annual budget; it is only adjusted to the needs of activities to be carried out."

A Church Official (14 April 2026) also stated:

"Each ministry unit, when there is an activity, usually submits a fund request, and then it is adjusted to the available financial condition of the church."

Budget planning at Imanuel Church remains simple and is not based on a long-term or medium-term planning system. Budgets are not prepared in formal documents such as an annual budget; instead they are based on situational activity needs. Although a MPBJ document (Congregation Field Planning Meeting) has been initiated as a starting point for planning, in practice it has not been fully used as the main reference.

Linking this to management accounting theory, budget planning is an important process that functions as a tool for planning future organizational activities and as a basis for decision-making. According to Horngren, management accounting provides relevant information to assist management in the planning and control process. The condition at Imanuel Church reveals a gap between theory and practice. This finding is consistent with Simanjuntak and Rusliyawati (2024), who stated that management accounting practices in nonprofit organizations are still not optimal in the area of documented budget planning.

Tabel 2. Budget Planning Analysis

No.	Indicator	Field Finding	Analysis	Category
1	Budget preparation	No written budget	Planning not yet documented	Not yet optimal
2	Planning system	No annual budget	No long-term planning	Weak
3	Decision-making basis	Based on activity needs	Situational	Unstructured
4	Unit involvement	Not all units involved	Non-participatory planning	Less than optimal

Source: Primary Data, 2026

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Internal Control Analysis

Based on the research at Imanuel Church, the internal control system applied is still relatively simple and does not fully meet the principles of sound internal control, particularly regarding segregation of duties. The Church Treasurer (13 April 2026) stated:

"Financial management at the church is still carried out by the treasurer, from receiving money, recording, to storing church funds."

The Church Secretary (15 April 2026) also stated:

"The division of duties is not yet very clear, as we usually still help each other and rely more on mutual trust among the officials."

There is no clear separation of duties among the functions of receiving, recording, and storing funds. No formal internal audit mechanism or regularly documented financial review exists. According to Mulyadi, sound internal control must encompass a clear organizational structure, an authorization system, and adequate recording procedures to protect organizational assets. This finding is consistent with Suan Dewi, Atmadja, and Adiputra (2021), who found that internal control in religious organizations is often not optimal because it relies on mutual trust among officials.

Tabel 3. Internal Control Analysis

No.	Indicator	Field Finding	Analysis	Category
1	Segregation of duties	Treasurer handles all functions	No segregation of duties	Weak
2	Oversight system	No internal audit	Oversight not yet structured	Less than optimal
3	Work procedures	Not documented	No written SOP	Weak
4	Transparency	Reports submitted to congregation	Accountability efforts present	Adequate

Source: Primary Data, 2026

Financial Reporting Analysis

Based on the research, financial reporting practices at Imanuel Church remain simple and do not fully comply with the applicable accounting standard, ISAK 35. The Church Treasurer (12 April 2026) stated:

"The financial report we prepare is usually only a record of cash inflows and outflows, not yet a complete report such as a balance sheet or other statements."

The Head of BPMJ (15 April 2026) stated:

"What matters to the congregation is transparency, so the financial report is usually presented simply every certain period."

Financial reporting at Imanuel Church still uses a cash-basis recording system. Compared with ISAK 35, the financial statements of a nonprofit entity should include: (1) a statement of financial position, (2) a statement of comprehensive income, (3) a statement of changes in net assets, (4) a statement of cash flows, and (5) notes to the financial statements. In practice, Imanuel Church has not yet prepared these statements in full. This finding is consistent with Rapindo (2021), who stated that church financial reports are generally simple and not in accordance with applicable standards due to the limited accounting knowledge of financial managers.

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Tabel 4. Financial Reporting Analysis

No.	Indicator	Field Finding	Analysis	Category
1	Type of report	Only cash inflows and outflows	Not yet in line with ISAK 35	Not yet optimal
2	Accounting standard	ISAK 35 not applied	Limited understanding	Weak
3	Recording system	Cash basis	Accrual system not yet used	Lacking
4	Transparency	Report delivered to congregation	Accountability present	Adequate

Source: Primary Data, 2026

Financial Performance and Ministry Program Evaluation Analysis

Based on the research, the evaluation of financial performance and ministry programs at Imanuel Church has not been conducted in a systematic or structured manner. The Head of BPMJ (16 April 2026) stated:

"For evaluation, we usually look at whether the activity runs smoothly or not and whether the available funds are sufficient for the implementation of the activity."

A Church Official (14 April 2026) also stated:

"There are no specific indicators to assess the success of the program; what matters is that the activity can be carried out and the congregation participates."

Performance evaluation at Imanuel Church remains simple and subjective. The assessment of program success is based on the smoothness of activity implementation and the level of congregation participation rather than on measurable performance indicators or systematic financial analysis. There is no comparison between planned budgets and actual fund usage, making it difficult to assess the efficiency and effectiveness of financial management. This reveals a gap between the theory and practice of management accounting, where performance evaluation should ideally be conducted systematically and based on data.

Tabel 5 Performance Evaluation Analysis

No.	Indicator	Field Finding	Analysis	Category
1	Evaluation system	Not structured	No formal evaluation procedure	Weak
2	Performance indicators	No specific indicators	Assessment still subjective	Lacking
3	Budget comparison	Not conducted	No efficiency analysis	Weak
4	Decision-making basis	Based on activity smoothness	Not data-based	Less than optimal

Source: Primary Data, 2026

4. CONCLUSION

Based on the research and discussion on management accounting practices at Imanuel Church in Gorontalo City, the following conclusions can be drawn:

1. Budget planning at Imanuel Church has begun through the MPBJ (Congregation Field Planning Meeting) document as an initial form of activity and budget planning. However, this planning is not yet supported by a structured annual budget and has not been implemented consistently; it remains situational.
2. The internal control system applied is still simple and unstructured, as evidenced by the absence of a clear segregation of duties, the lack of written Standard Operating Procedures (SOPs), and the

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absence of a documented internal audit mechanism. Financial management remains concentrated in the treasurer and relies on mutual trust among officials.

3. Financial reporting is limited to recording cash inflows and outflows. Financial reports have not been prepared in full accordance with ISAK 35, meaning the information produced does not provide a comprehensive picture of the financial condition.
4. The evaluation of financial performance and ministry programs remains simple and does not use measurable performance indicators. No comparison between budget and realization has been conducted; thus, performance assessment is not data-based and is unstructured.

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