**ABSTRAK**

**ANALISIS TRANSPARANSI DAN AKUNTABILITAS PENGELOLAAN KEUANGAN MASJID KAMPUS (STUDI PADA MASJID PERGURUAN TINGGI NEGERI DI BANDUNG)**

**Oleh: Alny Damayanti**

**Pembimbing I : Dr. Arim Nasim., SE., M.Si., Ak**

**Pembimbing II : Denny Andriana, SE., MBA., Ak., CMA.**

Penelitian ini bertujuan untuk mengindentifikasi dan mengetahui 1)praktik akuntansi dan pengelolaan keuangan di masjid kampus berdasarkan Pernyataan Standar Akuntansi Keuangan (PSAK) No.45, 2)pengelolaan keuangan dan penerapan transparansi masing-masing masjid kampus dan 3)penerapan akuntabilitas pengelolaan keuangan masjid kampus berdasarkan pedoman akuntabilitas Komite Nasional Kebijakan Governance (KNKG).

Penelitian menggunakan metode kualitatif deskriptif yang dilakukan di empat masjid perguruan tinggi negeri di Bandung yaitu Masjid Al Furqan UPI, Masjid Salman ITB, Masjid Kampus UNPAD, dan Masjid IKOMAH UIN SGD. Data yang digunakan adalah data primer, diperoleh dengan melakukan wawancara terhadap para informan dan data sekunder yang diperoleh dari dokumen yang dipublikasikan.

Hasil penelitian menunjukan bahwa keempat masjid belum menerapkan sepenuhnya penyajian laporan keuangannya pada PSAK No. 45. Pengelolaan keuangan pada masjid kampus tidak berhubungan dengan kampus yang menaunginya. Masing-masing masjid kampus memiliki pengelolaan keuangan dan laporan keuangan yang berbeda-beda. Penerapan transparansi telah dilakukan oleh masjid kampus dan akuntabilitas secara keseluruhan telah diterapkan pada masing-masing masjid kampus.

**Kata Kunci : Masjid Kampus, Transparansi dan Akuntabilitas.**

***ABSTRACT***

***The Research Paper is Entitled:***

***ANALYSIS OF TRANSPARENCY AND ACCOUNTABILITY ON FINANCIAL MANAGEMENT OF COLLEGE MOSQUES***

***(STUDY OF STATE HIGHER EDUCATION IN BANDUNG)***

***Arranged By*: Alny Damayanti**

***Counselor I :* Dr. Arim Nasim., SE., M.Si., Ak**

***Counselor II :* Denny Andriana, SE., MBA., Ak., CMA.**

*The purpose of this study is to identify and understand 1)the accounting practices and financial management in the campus mosque as non-profit organizations based on PSAK No. 45, 2)the financial management and the application of transparency of each campus mosque is run and 3)the application of accountability in financial management accountability mosque campus based on accountability guidelines of KNKG.*

*The research employs descriptive-qulitative method, since the subject of research is drawn from all of state higher education mosques in Bandung, namely Al Furqan UPI Mosque, Salman ITB Mosque, UNPAD Campus Mosque and IKOMAH UIN SGD Mosque. The collected data are categorized into the primary data are intentionally collected from the interviews with informants, and the secondary data are collected from published documents.*

*The result of the research indicated that all of mosques has not adopted PSAK No.45 fully in the presentation of its financial statement. The financial management at campus mosques was not associated with the shelter campus. Each campus mosques has the difference of financial management and financial reporting. The transparency of campus mosques has been run by each campus mosques and accountability of campus mosques as whole has been applied to each campus mosque.*

***Keywords : Campus Mosques, transparency and accountability.***