

Intisari dan Kata Kunci

Akuntabilitas memiliki peran yang sangat penting terutama dalam konteks organisasi nonlaba. Terdapat tiga jenis akuntabilitas dalam kasus organisasi nirlaba dilihat dari subjek yang menerima pertanggungjawaban, yaitu akuntabilitas kepada para donatur (*accountability to patrons*), akuntabilitas kepada diri sendiri (*accountability to self*), dan akuntabilitas kepada penerima manfaat (*accountability to clients*). Dalam rangka menjalankan fungsi akuntabilitas kepada pihak-pihak tersebut, organisasi nonlaba menggunakan serangkaian mekanisme akuntabilitas di dalam struktur organisasinya. Penelitian ini bertujuan untuk memahami praktik pelaksanaan mekanisme akuntabilitas di dua yayasan sosial berbasis keagamaan yang berlokasi di Yogyakarta dan faktor-faktor yang menyebabkan perbedaan praktik mekanisme akuntabilitas di antara kedua yayasan tersebut.

Kata kunci: Akuntabilitas, Tata Kelola, Organisasi Nonlaba, Yayasan.

Abstract

Accountability plays a crucial role, particularly in the context of nonprofit organizations.. There are three types of accountability observed based on the subjects receiving the responsibility: accountability to patrons, accountability to self, and accountability to clients. In order to fulfill their accountability functions to these parties, nonprofit organizations employ a series of accountability mechanisms within their organizational structure. Hence, this research aims to understand the practices and implementation of accountability mechanisms in two religious-based social foundations located in Yogyakarta. Additionally, it seeks to explore the factors that contribute to the variations in the implementation of accountability mechanisms between these two foundations.

Keywords: Accountability, Governance, Non-profit Organization, Foundation.