

THE CHRISTIAN MEANING OF ACCOUNTING AND CHURCH ACCOUNTABILITY

Kiet Tumiwa

Department Of Accounting, Polytechnic Of Manado Country
Indonesia
kiettumiwa@yahoo.com

“Nothing in all creation is hidden from God’s sight. Everything is uncovered and laid bare before the eyes of him to whom we must give account” (Hebrews 4:13).

Abstract - This research aims to discover the meaning of accounting and accountability that not delivered in front of church. This research uses an inter-pretive paradigm with Husserl's transcendental phenomenology as an analytical tool. The object of this research is a pentecostal church in Denpasar, where researchers used five management personnel church organization as an informant. In the process of data collection researchers used two techniques, interviews and observation. The results of the study show that the meaning of Christianity empowers the accounting and accountability of the church, that is, Christianity makes the word of God as a guide to behave, not to commit dark deeds in the practice of church accounting, and as a manifestation of church accountability can educate its people, to do the truth, in order to please God, and bring peace to many people.

Keywords: Christian, Accounting, Accountability, Interpretive Paradigm, Transcendental Phenomenology of Husserl

I. Introduction

Accounting and accountability that we know so far is a representation of material values (figures). therefore, in order for accounting and accountability to become more humane, it is hoped that Christian values applied to church organizations are capable of providing moral legitimacy in accounting practice and church accountability. These values need to be highlighted, and are explicitly acted upon as questionable, analyzed and modified.

Christian values embodied in church accounting practice can provide spiritual persuasion for church management. Spiritual persuasion helps to build the character of management, so that in presenting the financial information is always obedient, and stay alive in love, and be an example that can be validated objectively by the congregation and the wider community. In other words, Christian values are able to give moral strength to church management, in accounting for credible financial statements by the congregation.

The credible financial statements of the congregation can be realized in the hope of contributing positively to moral strength, which will improve the perspectives of actors of accounting practice and accountability, so that the reality created is nuanced spiritually. So when the spiritual nuance has been built into the moral foundation of Christianity in accounting practice and accountability of the church, obedience, love and example of the message in the Bible can come true. its form creates ideal accounting and accountability, even to better civilization of the world, according to the dream of church management. Therefore, church organizations are obliged to make financial statements to be accountable to the congregation, to the resources they receive, and the benefits they will provide.

In the theology, accounting and accountability dimensions are clearly described that everything is open before God, and to Him we must account for all the things we do in this life (Hebrews 4:13). According to Reed and Baker (2003) accounting is a means of accountability of servant work to owners, namely God, fellow and the environment, and accounting can digunaka as a solution to overcome conflict (Gallhofer, 2011). Stanbury (2003) states that accounting is a form of responsibility for the success or failure of the mission of the organization, in achieving the goals and objectives that have been determined, through the means of accounting carried out periodically. Broadbent *et al* (1996) reveals the role of accounting as accounting as a tool of judgment and means of communicating accountability. Accounting in this case is not only used as a means of accountability, but also serves to improve performance benchmarks in providing public services, improve the process of material accountability, and is an element of management control in the organization (Sadjarto 2000).

Based on the above background, the importance of accounting and accountability is presented in front of the congregation as a form of openness, a solution to resolve conflicts and benchmarks of management performance in accounting for the resources received, and the benefits they will give to the congregation. However, the phenomenon that occurs in church organizations is the failure of the accounting and accountability of the church in front of the congregation. The attention in this research, how does the management of the church interpret the accounting and accountability of the church that he did not convey in front of the congregation?

II. Research Methods

This research uses an interpretive paradigm and transcendental phenomenology of Husserl because of its focus on aspects of the process of discovery and interpretation of the meaning and essence of the experience of social reality holistically, assuming that management actions are not enough understanding of the behavior of the surface, but also in themselves. Analysis tools used by researchers is transcendental phenomenology, which is triggered by Edmund Husserl (1859-1938) a physicist and mathematician, which is focusing on the issue of the fundamental issues of how we can know the world as it is, with four in the implementation process. The fourth process is epoche, reduction fenomenologi, variations of the imagination, as well as the synthesis of meaning and essence.

Epoche is the first step to purify the object from the experience and prejudice of the researchers. Phenomenological reduction in which the researcher begins to explain in the linguistic arrangement, how the object manifests itself to the researcher in its entirety, through its understanding and experience in interacting with the researcher, about accounting and church accountability. A variation of imagination in which researchers begin to identify the meaning that informants disclose, using imagination. Then, the researcher seeks to understand it on anything that might shape the relationship between management and experience in accounting practices and church accountability. The goal is to achieve a structural description of an experience (how phenomena speak of itself), in other words explaining the essential structure of the phenomenon. Synthesis of meaning and essence is the last stage in the study of transcendental phenomenology, to integrate intuition as the basis of structured description into a statement in order to illustrate the essence of the phenomenon as a whole.

III. Discussion

Christianity is an essential religious doctrine, and by the management of the church is considered to be the foundation for shaping the behavior of life, as a form of identity, in search of the real purpose of a life. Christians are able to give spirituality persuasion to church management, in order to keep doing their best for the successful practice of accounting and church accountability. Persuasion of spirituality helps build the character of church management, to be more obedient in the end values of honesty, integrity, respect and responsibility, and have the love and role model in shaping akhlat to achieve the success of human life.

Ludigdo (2007) reveals that the success of human life is essentially determined not only by intellectual intelligence (IQ), and emotional intelligence (EQ, but more than that also determined by spiritual intelligence. spiritual intelligence will be internalized in self-motivation in fulfilling its duties and obligations in accounting practices and church accountability. Further Ludigdo (2007) says that the religious aspect is often ignored, while it is this aspect that can shape the character of a person's morality.

Triyuwono (2004) reveals that modern accounting that we know today is only concerned with the masculine material world, and instead ignores and eliminates the non-material (spiritual) world that is feminine. all the accounting symbols are material symbols, leading management or users toward the material. man becomes forgetful of his essence, which includes not only the material elements but also the spiritual (Triyuwono, 2004). The material element is very temporary, while the spiritual element is very lasting. Modern materialistic accounting is clearly not conducive, to support human journey back to the creator, the divine consciousness.

Awareness of the divine is the consciousness that causes a person to realize the presence of God at all times.. The presence of God at all times as a response to the present conditions, and associated with accounting and accountability of the church with Christian values. Christian values are crucial to be used as guidance in overseeing, and controlling the behavior of management in the accounting and accountability of the church. Christian values are values that are based on the word of God. Mr. Benny Iskandar said that the word of this god can provide a set of principles or rules that are useful as a frame of reference, the guidelines of thinking in the development of accounting practices and accountability of church (noema).

Church management believes in the Christian faith, that God is the owner and knows everything. Therefore, if management understands it only according to rational thought ("guided by the truth of the presentation of the financial statements in front of the congregation") without intuition or conscience, it will lead to an attitude and action far from what God expects. With the hope that, in order to account for accounting information, it is natural that management takes into consideration the principles as the Lord has said in the Bible as follows: "All the ways are open before the eyes of the Lord, and all the ways of men are under his control" (Proverbs 5:21). "The eyes of the Lord are everywhere, watching the wicked and the good" (Proverbs 15: 3). "Nothing is unknown to God, to God man must give accountability (Hebrews 4:13).

This word of God gives a strong impetus, so that in the execution of church accounting, every financial transaction is always done with the fear of God, by the end of the values of honesty, integrity, respect, love and responsibility. The management of the church as the manager of God's property believes, that the Bible needs to be well understood by Christians in performing every activity of their lives, that is always obedient to the command of God, be useful for others, and have a duty as Jesus did, to bring blessings and peace to others.

3.1 Accounting And Christian Accountability

Accounting and Christian accountability is to make God's word a guide in accounting practice and church accountability. This Word of God, believed by the management of the church as a lamp in his life, to carry out accounting and accountability activities of the church. Mr Benny Iskandar stated that this word of God can provide a set of principles, or useful rules as a reference frame, guidelines for thinking in the development of accounting practices and church accountability.

Principle or principle is a fundamental truth that is believed, to be used as a guide for thinking, or conducting activities (Sigit, 1984). Therefore, this word of God is trusted by the management of the church, able to serve as a guide, and the basis for the development of accounting techniques in church organizations, such as identifying, classifying, recording, summarizing, presenting, and reporting financial information, and it is possible for congregations to assess the results of church management performance.

Initial statement of one of the five informants above, still in the form of outer shell or noema. Furthermore, the researchers sought a deeper discussion of the concepts of accounting and accountability of the church, and its relation to Christian values through the understanding and experience of the informant. In this research, researchers used the interpretive paradigm and the transcendental phenomenology of Husserl, by having four processes in its implementation. The four processes are epoche, phenomenology reduction, variation of imagination, and synthesis of meaning and essence. First, epoche is the object purification of the early prejudices. Then, the researcher intentionality deepens through the intuition of understanding informants on the value of Christian values, and its relationship to church accounting and accountability. Second, the reduction of phenomenology in which researchers begin to describe in the linguistic arrangement of the informants' expressions in their entirety, through understanding and experience in interacting with researchers (noesis). Third, the variation of the imagination of the process of searching for meanings, by utilizing the imagination of researchers. Fourth, the researchers do the synthesis of meaning.

The understanding and experience of Mr. Benny Iskandar against Christian values, linked to church accounting and accountability Mr Benny Iskandar revealed,

collect collected finished church worship. The process of calculation is trusted entrusted church organization to people who fear God, and hold on to His word. For the collection of no collection of notes, who are the givers and how many, except the tithe, the widow and orphaned deacons, elders, local congregational leadership, missionary service, youth movements and building construction, all have notes.

Suwarjono (2005) states that tactics to solve problems depend on wisdom and belonging, contained in the internalities of an organization or individual. Thus, church accounting disclosed by Benny Iskandar is a process of reduction of the researcher's phenomenology, which is formed according to the basis of his understanding and experience of the organization against Christian concepts, which is certainly based on the Word of God. Word of God as a guide, can be applied at the time of the calculation of church collections, entrusted by the management of the church, to the man who feared the Lord, and held to his word. Collection is obtained after church worship is over. Then, the assigned officer identifies, classifies, records, summarizes, presents according to the amount of reality. Hereafter, is reported to the treasurer for processing, in order to produce relevant information to interested parties. The expression of Mr Benny Iskandar is a Christian meaning, because in the process of implementing church accounting, management makes the Word of God a guide, and as a manifestation of church accountability, management can keep the treasures of the church, which God entrusted him. Mr. Petrus Aryana revealed,

whatever tasks I do, I believe it is an expression of my Christian faith in God. My purpose is to work only one, pleasing God, by educating the congregation in truth.

Epistymologically the expression of Mr. Petrus Aryana gives a strong indication of the meaning of Christian, because in the execution of church accounting, management is guided by the word of God, which is believed to be able to give limitations in behaving in order to please God, and as a manifestation of church accountability, can educate his people in righteousness. The phrase of Mr. Peter Aryana inspires management of the concepts of accounting and accountability of the church, where its implementation is not limited only to material concepts, but also to non-material concepts.

Ontologically, a Christian perspective believed to have a better understanding of reality. The reality of Christian values is not limited to a tangible world that can be perceived by the senses and the mind, but it can also be through intuition. Therefore, live as children of light. Ephesians (5: 9-11) "because the light produces only goodness, justice and righteousness, and test what is pleasing to God. Do not take part in the unfruitful works of darkness, but instead bare those deeds.

Science that comes from the Bible, it means the whole idea of science born of God. God wants management to be able to develop His existence with a broad knowledge, to be able to understand the reality that exists. However, it is hoped that with extensive knowledge of management does not deviate from the truth of God's word. That is, the intelligence of that knowledge does not blind the eyes, and misleads the management itself in the pride of life. The Word of God written in the Bible, always contains invitations and prohibitions referred to as God's commandments.

The commandments of God written in the Bible, teach the truth about God and His work, about man, about the world and the life of management in the world. Dare to declare mistakes that are inconsistent with the truth. Correct wrong behavior. Educate people in truth. Equip each believer to do good deeds (2 Timothy 3: 16-17). God wants the management of the church, in addition to having a firm Christian faith in Him, must also have true knowledge. Mr Beta Tenggara revealed,

courageous and sincere confession, this is the Christian identity, which shows the character of God. Dare to confess the error with sincerity and purity of heart to God, every Christian can live in his holiness. No engineering is part of holiness

No engineering has a profound meaning for internal and external institutions. For internal parties, it will facilitate attention to the relevant areas of corrective action, or can be an instrument for improving the quality, quantity, and efficiency of services. Then, for external parties, the application of this principle can be described as a guide, as well as a source of information in the measurement of accounting and accountability

True knowledge is no engineering, that is always positive thinking according to the truth of God's word, and make the management of the wise. The phrase Beta Tenggara of the wise man has a Christian meaning, because in the execution of church accounting, management always thinks positively according to the truth of the word of God, and as a manifestation of accountability can be a blessing, and peace to the people. Think positively according to the truth of God's word, in response to fear of God. "For fear of the Lord is the beginning of knowledge, but fools despise wisdom and upbringing (Proverbs 1: 7).

God created man with free will, but the free will in question is the freedom of man in worshipping him, through his consciousness to understand the interconnectedness of the truth of God's word. Further Situmorang (2004) explains epistemologically Christianity, to test the truth of an opinion, can be done with four criterion, that is: First, consistent means there is no more conflict between elements of each other. This criterion is called non-contradiction. Second, comprehensive (applies globally) means that this teaching reaches out to all problems, not just answers a few things. Third, coherent (interrelated) means all elements of a theory are interrelated. If one part of the theory is discarded, without prejudice to the truth, the wasted element is incoherent. Fourth, congruent (conformity), meaning according to reality. Reality is exactly in line with what is observed in the universe. Thus, it can be said that to understand the meaning of accounting and accountability correctly, it is necessary to understand Christian knowledge. Mr Doni Fredy revealed,

Christians view all knowledge and wisdom from the word of God, and if we understand something by reason and rational mind alone, without conscience, in any activity, will lead us to an attitude and actions far from what God expects, and we will not so the winner.

Mr. Petrus Aryana revealed,

whatever tasks I do, I believe it is an expression of my Christian faith in God. My purpose is to work only one, pleasing God.

Therefore, the correct Christian accounting knowledge is knowledge that is in line with the truth of the Word of God. Ontologically a Christian perspective believed to have a better understanding of reality. Reality to Christian values is not restricted to a tangible world that can be perceived by the senses and reason, but also through intuition. Therefore, live as children of light. Ephesians (5: 9-11) "because the light produces only goodness, justice and righteousness, and test what is pleasing to God. Do not take part in the deeds of darkness, which bear no fruit, but instead bare those deeds.

The phrase of Mr. Doni Fredi and Mr. Petrus Aryana inspires management, about the concept of church accounting carried out on church organization, its implementation not only limited to the concept of material accounting, but also on the concept of non material accounting. This non-material concept as a tool to legitimize moral strength, which has been imagined in conventional accounting. The moral strength inherent in church accounting has the meaning of Christian faith, because it can inspire management, not to do the deeds of darkness, but instead expose those dark deeds, and as a form of accountability can please God.

Pleasing God shows that there is a relationship between management and God,

as the party that gives accountability to the owner. This trust is demonstrated through the consistency and comparability of a financial reporting, in the process of preparation involving subjective judgments. this subjectivity is inseparable from the attitude and views, or behavior of management every day in the long run. Christians encourage us to continue to do good. Do not be faithful when things go well, or with a variety of motivations. We must remember, our loyalty can not be measured by a short time because a man is said to be faithful, if he finds good in the long run, and is tested in various situations.

The activity of the church is the task and the duty of management, to perform activities on the basis of faithful to God in the long run, and tested in various situations. In the execution of accounting and accountability of the church is committed faithfully according to His word, and can be done in the long term, as well as tested in various situations. Any activity that church management does on this earth is a trust given by God. As it is written in the book of Psalms (24: 1) God has the earth and all that is in it and the world and who dwells in it. The management of the church is merely a person who is entrusted with managing, and being accountable to all of God. Management's position as a manager of God's property. The Bible clearly explains the function and role of man.

The functions and roles of man need to be well understood by the management of the church, in the conduct of every activity of his life, namely: to obey God's commandments, such as the role of Abraham, as written in the book (Genesis 12: 1-4). Becomes useful to others, such as the apparent role of Jesus' work, as it is written in the book (John 5: 30-36). Has an obligation as Jesus did, that is, doing something that brings peace to others (John 3:15). function, and human role, if associated with the accounting and accountability of the church, then the role of the leader is as God's management on earth, who receive the mandate to manage God's property as the owner. This sentence means that church accounting is a trust given by God, to be accountable also to God. Wiryoputro (2002) explains according to the Bible, basically everyone, whether as a manager or not, should be accountable to God. As it is written in the word of God, so each one of us will give account of himself to God (Romans 14:12), who is ready to judge the living and the dead (1 Peter 4-5). Mr. Petrus Aryana revealed,

Christians motivate us, so do not give up with the circumstances. When we are faithful then not only our names are recorded, but our loyalty will be remembered from one generation to another. So, we can not give up our faith, because there is a great reward awaits us.

Mrs Ita Salukh revealed,

in the management of church organizations, accountability does not only occur on the basis of the agreed ties between the leadership and the congregation. There is, however, a consensus of the Christian faith between man and God, for we are merely the management of God, given the mandate to administer all God's

As a believer in God, who believes that God is the owner of everything, loyalty in presenting the accounting information of the church, a management must pay attention to Christian principles as it is said in the Bible, that every step of man is controlled by God. God watches the wicked, and the good. God is always watching from beginning to end. Nothing in all creation is hidden from God's sight. Everything is uncovered and laid bare before the eyes of him to whom we must give account

(Hebrews 4:13) This Word of God gives a strong encouragement, so that in the church, always done with fear of God. The Word of God, too, is expected to have a real impact in organizational behavior, for church management. The phrase of Mr. Petrus Aryana and Mrs Ita Salukh has a Christian meaning, because in the church's accounting process that management undertakes on the bond of faith with God, and as a manifestation of accountability the church can manage Allah's property with trust. The manifestation of these management roles, as described above through the activities it undergoes, that is, the management of the church always does its activity by faith. Faith embodied in fear of God, in the accounting and accountability of the church.

Accounting and accountability practices, basically have several key components that need to be done, namely those responsible for accounting and accountability of the church, those who have authority to demand accounting and accountability of the church, accounting procedures and accounting processes and accountability of the church, as well as the accounting and accountability products of the church own. Then, an assessment of accounting and church accountability in depth, can be done by presenting financial information on the basis of obedience to God's command. Useful for many, and bringing blessings and peace to others. Bring peace to many people. There are three fundamental aspects that must be understood in the management of church property. First, there needs to be a spirit, or a basic right mentality. Second, the legitimate and appropriate means must be established, to own and manage property. Third, the right objectives must be formulated for each property ownership and the management of property. The basic aspect of the spirit or mentality found is the spirit and thirst of the ministry, becoming the basis of accounting practice and church accountability.

This aspect of the spirit, based on a particular vision or value to be fought for, making financial statements as a way to make the activity more transparent, and meeting the willingness of stakeholders to achieve the goals of the church organization. It is interesting to learn more about management awareness in managing property and finance, which is one of the main needs in mobilizing church organizations. Management awareness in moving a church organization, of course, requires the governance of the means of worldly possessions to achieve the goal. The goal is to manage resources, and report on all church activities, which are related to the acceptance and use of resources from God through procedural values.

Procedural values in the overall process, will be able to produce a product that reflects the values of morality, in the use of various resources. In the use of resources, the management of the church will not attach importance or pursue personal interests. Instead of conscious management, that all the activities he did not one escape from the supervision of God. Therefore, by the Christian faith management believes, Allah is all-knowing, God can not be deceived and God blesses everyone who obeys his command. The real figure of management in supporting the implementation of the actual presentation of financial information, must be a management who has a strong commitment to the existence of God. God as owner, and to management is given only trust, to manage all the resources in this world, which is also absolute belonging to God.

The next process, the principles of the church that management builds must pay attention to the recognition and measurement, of each element of the financial statements, based on the dimensions of God's ownership, the provision of trust by God, with the principle of honesty and sincerity as built into the Christian faith. The Christian faith can be implemented in the accounting and accountability of the church, with no engineering. Mr Beta Tenggara revealed,

courageous and sincere confession, this is the Christian identity, which shows the character of God. Dare to confess the error with sincerity and purity of heart to God, every Christian can live in his holiness. No engineering is part of holiness.

No engineering has a profound meaning for internal and external institutions. For internal parties, it will facilitate attention on the relevant areas of corrective action, or can be an instrument for improving the quality, quantity and efficiency of services. Then, for external parties, the application of this principle can be described as a guide, as well as a source of information in the measurement of accounting and accountability. The expression of Mr. Beta Tenggara has a Christian meaning, because in the execution of church accounting there is no engineering, as well as courageous and sincere admitting mistakes, and as a manifestation of accountability the church can live in holiness.

Holiness can be done by management who really have a strong commitment, by promoting common interests. Everything requires a synchronization between conscience and risk, a management that has a God-fearing heart, and has a strong Christian faith, because what it does for God.

Christian faith, man is a tool of God's management, who takes the mandate to manage God's resources on earth. Thus, it is quite possible that Christian values can be injected into the accounting and accountability of the church. Based on the expression of the informants above, according to the researcher Christian values have been injected into the accounting and accountability of the church, as evidenced by the expressions of informants who claim, that God's word as a guide to behave, not to do the deeds of darkness, can please God, and bring peace to many people. God's word becomes the guide in every decision and action taken by management, to form a new reality. Therefore, in turn this reality will capture others, in order to enter into its network as a manifestation of management, aware of the essence of its life as a human being with mission and responsibility of life, to be useful to humanity.

The consequence of this mission, making conscious management to always confirm every step and action with the normative Christian, that is to distinguish something good and evil interaction, on the basis of knowledge of the word of God. Then, he believes as a firm belief, and in turn will manifest in the form of an act of ethical good. This interaction between the conscience and the rationale, will eventually obtain the form of ethical content that can be applied in everyday life. The presence of ethical elements both in the concept of organization, provide inspiration for management, in order to reflect accounting into an information, processed and presented in the form of a reliable accountability report.

An accounting pattern that puts accountability to God will bring good implications, which can be trusted by people for the development of a Christian reality. The created Christian reality will be able to be translated into procedures, processes and products, which can be implemented significantly into accounting and accountability mechanisms of the church, which are more nuanced to Christianity. In this case, it is relevant to the empirical reality, where management feels all its activity is brought to a

closer nuance to God. This accounting model shows that God is a strategic actor who must be the center of orientation in the realization of accountability. Therefore, management must be able to empower its position as God's management on this earth, as God in his word, that is: everything is done on the basis of fear of God, then church accounting can be the primary indicator in the realization of accountability to God.

From the very beginning of the creation of man, God has been involved in accountability, to accompany all human life. Man was created to rule, manage and manage all of God's creation in the garden of eden. Man has been a partner of God from the beginning, but this cooperation is destroyed by the devil, using snakes to empower Eve, so as not to include God and depend on Him. God is the owner of everything, meaning anything that exists on this earth belongs to God, man has nothing in this world (Psalm 24: 1), and is given only trust or mandate (Genesis 1: 26-31). Humans only have status as a believer, who is given the duty and responsibility to manage the earth. This Word of God shows that man is mandated by God to manage, that is to organize and organize the world's content and be accountable. Thus, there is a relationship of responsibility between man and God. In addition, it is a doctrine, which gives evidence where God always reminds man, that He is the creator, and also the owner of this earth. Owner means whatever is on earth, it belongs to God, man has nothing in this world (Psalm 24: 1).

Earth is part of God's wealth, while human beings act as strangers, or migrants only. This means that the resources that exist on this earth is absolute belongs to God. Therefore, the church activities carried out by management in order to manage the resources that exist on this earth, all can be done because the management has received a mandate from God. God is the master of this work, God the leader, and God is the owner of all human life.

The life of man without the intervention of God is vain and damned, and bring destruction and destruction (Psalm 127: 1). Therefore, management needs to involve God in building his life, and making his body as an altar of His abode. Management believes God is responsible in life, and part of management is dependent, and gives full life to God. Thus, if examined on the basis of the scope of the organization of the church, then God is the principal Management capacity is limited to God's co-workers, who are given temporary authority to manage the various assets God provides on earth, and accountable by management to the end of their lives. Therefore, in the concept of church accounting, there needs to be an element of service that includes: activities, relationships and responsibilities to create a unified cycle.

The activity in question is human efforts in managing and distributing assets as well as possible. Relationship is a coaching or socialization by management, in order to establish a good relationship between humans, fellow and the environment. Then, the responsibility of positioning on the attitude of caring for fellow human beings and the universe, as well as the attitude of piety of life to keep worshipping God. In other words, if stewardship is linked to church accounting, then in the execution of management can reflect a more mature spiritual attitudes. Spiritual maturity is shown by prioritizing life in holy spirit, by promoting a moral attitude to pursue the goal of eternal life according to the promise of God, to everyone who does His will according to the principles of the Christian faith.

The principles of Christian faith are implicitly the provision of dharma through attitude and action, in the accounting and accountability of the church. The Word of God says, "but be ye doers of the word, and not hearers only, or else you are deceiving yourself" (James 1:22). This Word of God teaches management to be a performer in the stewardship of the church. This stewardship describes the relationship between God and management, and conversely management with God. Stewardship is a manifest manifestation of management to God, and an essential ingredient in the accountable Christian heritage. Wiryoputro (2002) reveals that all the execution of human activity in this world, must end with an accountability to God. The Word of God 1 Peter (4: 5) "but they must give account to Him who is ready to judge the living and the dead."

The accountability of believers to God is a necessity, in accordance with the stipulations that management must adhere to. Thus, management is obliged to account for that provision, in accordance with the word of God. The Word of God "for if it is to keep firmly to the commandment I am giving unto you, to be done by loving the Lord your God, by living in every way that it expresses

This Word of God provides a teaching on how management lives its life. Management must live its life, according to what God has planned. Management must believe that in the creation of this earth, God has a plan for the survival of His people. The Word of God Jeremiah (29:11) "for I know the designs that are in me concerning you, saith the Lord, which is the design of peace and not the design of an accident, to give you a hopeful future. This Word gives a force, a hopeful future, that all church activities can benefit others, bringing blessings and peace to the people. Hopefully, management in every activity must always obey God's command. To obey God's command is an ontological consequence that a manager must realize is that he is critically capable of creating an alternative reality, a Christian reality with a set of God's network of power, which binds humans in their daily lives. Thus, this alternative reality is expected to generate full self-awareness, and obey a person to the power of God in the Christian life. Management in the Christian life is a person who is tasked with managing, belonging to God in this world. That is, the position of management in the presence of God is the manager, and God as the owner. Management must carry out what God's commandments as owner. Management can not be separated from the responsibility as a manager of treasures dititipkan God in this world. The challenge facing managers is to provide accountability for financial information in accordance with Christian values. It is these Christian values that always remind management, that in every mindset and action, it must always stand on the provisions of God.

IV. Conclusion

Church accounting and accountability are financial information that is accounted for on the basis of Christian perceptions of meaning, because it makes the word of God a code of conduct, not to commit the act of darkness in the practice of church accounting, and as a manifestation of the accountability of the church, can educate his people to do the truth, in order to please God, and bring peace to the people.

This accounting and accountability of the church is realized, in the hope of making a positive contribution in the form of a moral force that can improve the perspective of actors of accounting practices and accountability of the church, so that the created reality is more nuanced to Christianity. That is, when the Christian nuances have been built into the moral foundation of spirituality in accounting practice and accountability of the church, the obedience, love and example of the message in the Bible can be realized. Its form creates ideal accounting and accountability, even to a better world-class, according to the dream of church management and the wider community.

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