



Financial Accountability Analysis (Case Study of Jalancagak Village)

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Abstract– Purpose: This study aims to describe the principles of financial accountability that are applied in the financial management of Village Funds for villages which are distributed in 2021. This research was conducted in Jalancagak Village, Jalancagak District, Subang. **Background:** The problem of misuse of financial reports is in the public spotlight, thus having a major impact on society's demands for accountability. This indicates that the management of financial reports is not yet optimal and the lack of integrity possessed by management officials is a very serious problem that needs to be resolved. **Design/methodology/approach:** This research is descriptive qualitative research. It used primary data and secondary data. The method that uses in collecting data is interview with informants who participate in the village funds, management process, and documentation. This research was carried out on June 22nd, 2022. This research was carried out on June 22nd, 2022. This research was carried out on June 22nd, 2022 in Jalancagak Village, Subang. **Findings/Results:** The results of the research shows that the implementation of the accountability system for Cagak Road Management is through the implementation of village development. several development goals can be achieved so that they can be carried out responsibly. Introduction of the City Fund management transparency system by publishing information related to City Fund management through billboards / cities information boards. Information can be accessed by the public only in outline, not in detail. In the Village Funds management system and procedures, steps are taken to manage Village Funds in accordance with PERMENDAGRI number 20 of 2018 which starts with planning, implementing, managing, reporting responsibilities. At the planning stage, a consultative forum was held for Musdus and Musrengbangdes by several elements of the relevant community. the implementation phase of the development work program is carried out appropriately. The administrative phase is made by recording every transactions, income and costs, but the recording process is not carried out at the position of head of finance, but is absorbed by the head of planning. On the reporting stage, the reporting of obligations is reported in accordance with the specified time limits. At the stages of administrative responsibility carried out well but not physically responsible.

Keywords: Financial Accountability, Financial Management, Fund Village

I. INTRODUCTION

In this modern era, the problem of misuse of financial reports is in the public spotlight, thus having a major impact on society's demands for accountability. This sparked the issuance of Presidential Instruction No. 7 of 1999, Law 17 of 2003, Law 1 of 2004, and other laws and regulations to overcome this problem. This indicates that the management of financial reports is not yet optimal and the lack of integrity possessed by management officials is a very serious problem that needs to be resolved.

The local community certainly has high hopes for the management officials who run government and provide community services. With the high expectations of the community regarding the implementation of regional autonomy, government performance has become the main thing that is seen directly and has an influence on village stability. The central government, which has provided balancing funds to each region in Indonesia, should be utilized properly and responsibly in accordance with the rights and authorities that apply. Then also as managers of balancing funds and public funds, of course local governments must be able to provide financial information that is trustworthy, relevant, certain, and has a reliable preparation system. Therefore, in preparing financial management, a quality financial management system is needed to support and support government performance.

One of the obligations that regional governments must fulfill is to continue to develop information technology to improve regional financial management and provide information explanations that can be easily received by the public in order to create the principles of good governance. By optimizing information technology, it is hoped that the government will be able to build an integrated but simple information system that makes financial management easier.

an important governance management structure to increase public trust in every program implemented by the village government. According to Achyani (2019), implemented village accountability and governance will develop development so that good and independent community resources will be created. Accountability has a link between village officials and public services which requires transparent delivery of information to the community. Therefore, the principle of accountability will create a sense of public trust in society (Wahyudi, Ngumar, & Suryono, 2018).

According to Laksana & Handayani (2014), in order for accountability in the public sector to be realized, clarity is needed regarding the goals and objectives of the budget. If the organization's budget targets are clear, then the goals and targets pursued by the organization can be achieved optimally. The details of the budget target are a

mature budget objective that is clearly and specifically determined (Kenis 1979 in Munawar, 2006). Apart from that, the public places many demands on government officials, such as carrying out activities with responsibility, professionalism and transparency. Therefore, in accountability it is very necessary to supervise public sector organizations.

Apart from implementing budget goals and targets, accountability is also very important in implementing accountable government. Accountability is another term for responsibility (Indra Bastian, 2010: 385) or can be interpreted as an obligation to provide accountability that explains the results and performance of someone who has duties to an entity or someone who is entitled to that accountability (Abdul Halim, 2012: 20)

Not only that, in providing accountability, accounting control is also very necessary so that there are no budgeting errors which will result in losses in government budgeting. According to Anthony & Govindarajan (2011) accounting control is the process of seeking or improving the pattern of activities carried out by an organization. By having accounting controls in government, you can monitor and evaluate all planned activities and performance that will be carried out by the organization. Subdistrict Village 2019 2021

Jalancagak Jalancagak IDR 787,465,000
Rp. 868,370,000 In creating a government organization with high performance, high management commitment is required as well as from leaders and staff who carry out their responsibilities (Gao, 2011) and (Nurkhamid, 2008). Management commitment is the strength and support of officials to carry out, carry out and implement a previously planned policy to achieve organizational goals.

Then, in building an accountable government, community participation is also needed. Community participation is the participation of the community in government activities, so that they can evaluate and control government performance and minimize fraud committed by government officials. In realizing budget effectiveness, community participation is very necessary in providing opinions for decision making and budget policies (Utami & Efrizal, 2013). The public is expected to take part in making budget decisions and also monitor all preparations carried out by the government. Without community intervention, abuse of authority is very likely to occur, so when budget preparation is carried out by the government, this mechanism needs to be known and approved by the regional community.

Every village certainly has a development plan to increase progress in both infrastructure and human resources, including Jalancagak Village, which is currently a village that is a link between the state capital and the provincial capital. With the potential that Jalancagak Village has, village officials need to have a mature and accountable development plan. The following researchers list the Jalancagak village fund ceiling for the 2021 fiscal year:

Table 1. Village Fund

Subdistrict	Village	2019	2021
Jalancagak	Jalancagak	787.465.000 IDR	868.370.000 IDR

Source: Comparison of the detailed amount of village funds for each village in Subang district for the 2019 and 2021 budget years

Good accountability is very important for the development and sustainability of a village and there are still many misuses of financial reports by the government. This makes researchers interested in conducting research in Jalancagak Village because it will be a large village. So from this problem, this research aims to analyze the influencing factors government accountability area Village Jalancagak

II. THEORITICAL FRAMEWORK

Akbar (2012) stated that : " accountability . " literally can interpreted be accountable." But translation in a way simple This can change meaning the term accountability itself when linked using the meaning of accounting & management. Halim (2004) accountability is the responsibility to provide and explained performance nor results owner trusted responsibility _ For manage source Power public to the owning party right for get accountability nor description. Then, if discussed further, it can be said that the concept of accountability is in line with concept explained _ by Stewart regarding consisting accountability _ of 5 types namely accountability for probability and legality, process accountability, performance accountability, program accountability and policy accountability. Mardiasmo (2006) states that government accountability is divided into 4 groups:

1. Comply with current regulations such as existing laws, regulations under law and administrative policies.
2. Financial sources.
3. Efficient, efficient, economical for something operation to be done.
4. Program results and activity government in line with objective and the benefits.

Characteristics Accountability

From perspective accountability, Mardiasmo (2006) said a number of characteristics main from system accountability, including:

1. Focus on maximum performance.
2. Using metrics in performance measurement.
3. Provide quality information about its performance to decision makers.
4. Create data over time.
5. Communicate results in a way open and regular

Dimensions Accountability

Accountability is a must fulfilled by organization government own a number of dimensions. According to Rasul (2002:11), there are 5 dimensions, including:

1. Accountability Law and Honesty

On accountability law relate with obedience government to applicable law _ on legislation nor regulation in organization. With exists dimensions accountability law this, then supremacy law can created in framework government. Meanwhile accountability honesty linked with prevention embezzlement position and public funds like corruption, collusion and autocracy. With not quite enough honest answers, activities _ authority healthy public _ created.

2. Accountability Managerial

Accountability managerial in other words accountability performance is accountability on action government in organize his government is implemented in a way effective and as efficient maybe.

3. Program Accountability

Program accountability is related with accountability for ensure that the planned program and will held later in accordance existing needs, with _ principled on quality programs as well as can reflect in accordance vision, mission, and objective organization.

4. Accountability Policy

Institution public emit as well as set policy must based on How the impact that will have caused future goals _ did it policy these, as well Why policy the done.

5. Accountability Financial

Accountability This related with accountability institution public in manage until using public funds efficient and as effective maybe. Government have obligation on report made _ based on description performance financial.

Accountability Finance Village

Accountability in government village related with ability apparatus village for accountable on activities carried out related with problem development and government village. The accountability in question is problem existing finances _ in Budget Income Shopping Village (APBDes) with Income Original Village (PADes), Village Fund Allocation (ADD), and Village Fund (DD) are included components in it (Anisa, 2017)

Success accountability finance village very influenced by fill policy and context its implementation. However so inside _ its implementation very depends on How government do monitoring and coaching to management finance village as well as responsive to aspirations that develop in society, and participation public in support achieved program objectives. With thereby level accountability finance village open room political for inhabitant for become massive involved in implementation supervision development, so potential creating a transparent, accountable development process and participative.

Budget needed by a organization for translate whole strategy for planning and objective period short and long. Budget is Wrong One element important in planning so that you can do control to achievement objective organization (Ramandei, 2009). According to Kenis (1979) in Wake up (2009) clarity target budget is so far where objective budget is set in a way clear and Specific with objective budget can understandable by the person responsible on achieved budget that.

According to Locke and Lathan (1984) in Putra (2013) for target measurement to be effective There is seven Required indicators: _

- a. Goal, create in a way detailed general mandatory tasks _ done.
- b. Performance, set performance in form statement that can measured.
- c. Standard, set standards / goals achieved. _
- d. Period time, determine required period _ for workmanship.
- e. Target priority, set priority goals. _
- f. Difficulty level, set objective based on difficulty and priority.
- g. Coordinate, determine need coordination.

Supervision _

Constitution Number 6 of 2014 concerning Village ensure participation active public for involved active in the monitoring process and supervision development village. Article 82 of the Village Law state in a way clear arrange rights public for get information and participate active in monitoring implementation development. So that's right public This fulfilled with OK, then chapter This Also load

obligation government village for give information plan development What just will _ implemented, so based on information this, society village own right for monitor and supervise implementation development village.

Supervision is inspection and control carried out in accordance with regulation and applicable authority. _ Very monitoring important for evaluate is budget used _ as where it should in accordance with plans that have been set. Supervision model to management finance village in accordance with Minister of Home Affairs Regulation Number 20 of 2018 Concerning Management Finance Village, where government area in matter This inspectorate the district is obliged give coaching and supervision for control management finance transparent village _ and accountable.

Commitment Organization

Commitment is ability for responsible answer on entrusted things _ to someone. Commitment No There is relationship The same very with talent, intelligence or talent. Strong commitment _ will possible somebody capable emit source Power physical, mental, and spiritual additions that can be obtained. On the other hand, without commitment, being difficult for finish tasks big. (Simanjuntak, 2005).

For management good finances _ device village must have qualified human resources, supported with often follow Education and training, have experience in the field finance. That thing required for apply system existing accounting. _ Source Power Competent human _ the will capable understand logic accountancy with right. Failure source Power man government area in understand and apply logic accountancy will impact on mistake report finances made. _

There is an Accountability Report

Based on PP Number 71 of 2010 concerning Standard Accountability Government state that report finance is structured report _ about position finance and transactions carried out by something entity reporting. Objective general report finance is serve information about position finance, realization budget, balance budget more, current cash, proceeds operations, and change equity something entity useful reporting _ for users _ in make and evaluate decision about allocation source power. There is increasing demands _ big to implementation accountability public give rise to implications for management sector public For give information to public, wrong the only one is information accountancy form report finance (Mardiasmo, 2009:17) .

Control Accountancy

In accounting control, it is assumed that a plan has prepared measures or standards to measure the success of implementing activities. Mulyadi (2008). To achieve the goals set for the company Controls must be developed to create decision based on information in accordance with plan. In in company or small organizations, managers or owner can control and direct all his activities yourself.

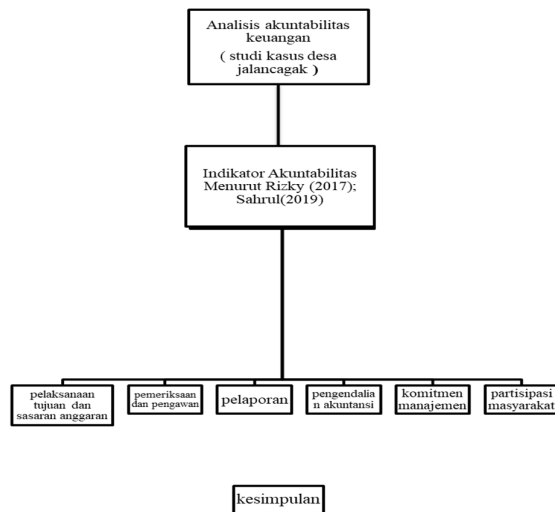
Participation Public

According to Government Regulation Number 43 of 2014 which explains that community participation in the village development planning process is carried out through the implementation of Village Deliberations (Musdes) and Village Development Planning Deliberations (Musrenbang Desa). Drafting Village RPJM document and Village RKP done in a way participatory with involve all over element public village. With increase participation

society, then participation public in various programs in development specifically related taking decision development in level public become very important.

Framework

Framework thinking that used as base for reflect and explain in a way short description problem and connection between variables studied. Based on the factors described in review library, framework Work can developed as following:



III. RESEARCH METHOD

This type of research uses descriptive research with a qualitative approach. According to Sugiyono (2014), qualitative methods are research where most of the data is obtained with results in the form of words rather than a series of numbers. The required data is obtained through various methods and then processed so that it can be used for research. However, qualitative analysis still uses words which are usually rearranged and then expanded but do not leave the essence of the data.

Therefore, this research was chosen because it presents systematic and accurate data regarding facts in the village _ Jalancagak about influencing factors _ accountability finance

Technique Data Collection

Technique collection of this data is the way it is done researcher for obtain data as source research. For study this, researcher choose study qualitative, which obtains data with method expand that data, then clear and specified. Collection of this data done with various method and source to use simplify the data processing process (Sugiyono, 2014)

Technique data collection on study This that is technique primary data collection and _ in a way secondary. Technique Primary data collection was carried out with through interview, universe technique data collection _ secondary that is done with recording, documentation, sources other information such as journals , theses and so on .

Technical interview done with method interview direct to source at the office Village Jalancagak. Duration interview around 4 hours for 1 interview to each source. Transcription done with method do recording accompanied recording use *cellphone*. As for profile source person study as following :

1. Name : Indra Zaenal
Type Gender : Male
Religion : Islam
Position : Head of Village
2. Name : Aep Saepuloh
Type Gender : Male
Religion : Islam
Position : Chairman of BPD
3. Name : Muhammad Sobar
Type Gender : Male
Religion : Islam
Position : Chairman of LPM
4. Name : Yayan
Type Gender : Male
Religion : Islam
Position : Public Figure

Technique Data analysis

Data analysis techniques used in study This is characteristic inductive. It means analysis This based on the data obtained and happen in a way Keep going continuously until the data bored. Activity the there is data reduction (*data reduction*), data presentation (*data display*), and withdrawal conclusion (*conclusion drawing/ varification*) (Sugiyono, 2014)

- Data Reduction (*data reduction*)

Because the amount of data available in the field, must noted with be careful and very detailed. Meaningful data reduction own things Which principal, focusing on things Which important, look for theme and pattern, And throw away the ones that don't need so the data is reduced give more picture _ clear And furthermore makes it easier data collection.

- Data Presentation (*data display*)

Data collected from results data reduction is presented in format text narrative. Presentation of data is effort for gather gathering information in any format possible understandable.

- Taking Conclusion (*conclusion drawing/ varification*)

On stage This taking conclusion researcher do with they summed up points important thing there is in field and discussion dangan objective For describe object research. With thereby results conclusion can give description in a way comprehensive to objective from research.

Time And Location Study

This research was carried out on June 22nd, 2022. Study This implemented in the Village Jalancagak Subdistrict Jalancagak Regency Subang.

Categorization

Categorization shows how to measure a research variable so as to find clear categories as support for the analysis of that variable.

Table 2. Interview Question

Draft	Categorization	Question
Accountability Indicators According to Rizky (2017); Sahrul (2019)	1) Achieved implementation objective And target budget	1. How role apparatus government village Jalancagak in apply principle accountability in management finance village ? 2. How embodiment obligation apparatus government village For accountable village fund management Jalancagak in achievement goals that have been determined ? 3. How implementation Village Fund management Jalancagak in accordance with system And the underlying procedure ? 4. Difficulty what is being faced in Village Fund management ? 5. How method overcome And face If there is difficulty in Village Fund management ? 6. is head village organize preparation Development Plan with include element public village in taking decision ? 7. How role public in provide ideas/ input to government village in matter finance village ? 8. is plan finance village has arranged based on aspirations society ?
	2) Examination as well as supervision to team executor activity	1. How form supervision provided _ to implementation activities carried out by LPMD in the development process taking place ? 2. How principle is carried out apparatus government Village Jalancagak in implementation activities in the village? 3. How apparatus government Village Jalancagak in carry out orderly And discipline budget Village Fund management 2020 on rule as well as the underlying guidelines ? 4. A pakah report accountability on use finance village checked by an authorized body ? 5. is in preparation planning finance village , inspectorate role active supervise And give coaching to government village ?
	3) There is report accountability on every activity	1. What just type reporting carried out apparatus government Village Jalancagak on Village Fund management In 2021? 2. What just type reporting carried out by institution village on activities carried out to Head Village ? 3. What just type reporting carried out apparatus government Village Jalancagak on Village Fund management In 2021? 4. Is there difficulty in the reporting process Village Fund accountability In 2021? 5. is in stage reporting has in accordance with the underlying guidelines ? 6. How level trust public to apparatus government Village Jalancagak in delivery accountability Village Fund management In 2021?
	4) Accounting Control	1. is every transaction Already in accordance with system And procedure accounting ? 2. is security asset And document Already in accordance with authority management ?
	5) Commitment of Management	1. is leader always showing strong commitment _ For reach results something activities / projects ? 2. How leader give task evaluation program performance to its performance unit ? 3. is leader always collect data _ accurate And can trusted For used in measurement performance ? How the system ? 4. is leader always assign each work unit For evaluate performance the program ?
	6) Public Participation	1. How role public in participation development village ? 2. Anytime _ public presented in discussion big village ? 3. is There is criteria public in attend discussion big ? 4. is in planning activity or in discussion big , every submitted input _ public always responded And held by government ?

IV. RESULTS

This section discusses the answers obtained in Interviews:

Table 3. Interview Results

Descriptive	Effect
• Achieved Implementation Objective And Target Budget	√
• Inspection and Supervision to The Team that Implementing The Activity	√
• Accountability Report	√
• Accounting controls	-
• Commitment of Management	√
• Public Participation	√

The result of the interview indicated that achieving budget goals are appropriate, and the performance of village officials is good enough. We also got that inspections and supervision of the activity implementation team carried out by Jalancagak Village officials, Jalancagak District, Subang Regency have been going well. The monitoring team carries out its duties well so that control of activities can be structured in accordance with planned targets. Beside that, accountability reports for each activity in the implementation of activities in Jalancagak Village, Jalancagak District, Subang Regency have been carried out properly and in accordance with applicable regulations. Further more in accounting controls, it's do not really affect village financial accountability, because they do not really require recording in accordance with the applicable standard accounting system. But Management's commitment to implementing activities in Jalancagak Village, Jalancagak District, Subang Regency is in accordance with the duties and responsibilities of each apparatus. In this way, the goals implemented will be easily achieved. The last one, not only in management's commitment, but also in community participation has been good and always participates. This indicates the achievement of stable cooperation thereby increasing good village financial accountability.

Discussion

Achieved Implementation Objective and Target Budget

Improving the quality of accountability carried out by the Jalancagak Village government will not be separated from the efforts of village officials in achieving budget goals and targets, because basically goals and targets in an organization are important factors in realizing good and developing government. The goals and objectives of the budget are implemented as the main points which aim to provide a basis for every activity carried out so that it does not go astray. This is also to minimize errors in the implementation of government management in Jalancagak Village.

This is supported by the opinions expressed by NL Supadmi and DG Dharma Saputra (2018) and I Made

Agus Suma Arta and Ni Ketut Rasmini (2019) who stated that organizational goals have a positive influence on village fund management. This shows that if the organization has clear budget targets then the management of village funds will move towards accountability. It also makes it easier to achieve success and take responsibility for the duties of village officials. (Masruhin A., 2019)

Inspection and Supervision to The Team that Implementing The Activity

Government financial accountability will run well if inspection and supervision are carried out strictly on the activity implementation team. In the process of implementing activities, supervision is needed to ensure that all tasks carried out are in accordance with the plan. With supervision, organizational management can avoid unwanted errors and remain in accordance with the initial plan that has been approved. The results of this research are supported by the opinion expressed by Munti (2017), who stated that the implementation of supervision greatly influences village financial accountability. This shows that supervision is the main thing that needs to be considered to improve village management

Accountability Report

Accountability reports are very necessary to see how progress has been made in each activity. Government institutions are required to be able to make accountability reports that can be used as material for correcting activities that will be carried out in the future. This can also be used to give confidence to the community in order to create the desired government.

The results of this research are in line with the opinions expressed by Abdullah (2004), Herawaty (2011), and Anjarwati (2012) who explain that accountability is influenced by the accountability reporting system. Then it is also related to Abdullah's (2005) findings, namely that a good reporting system is very necessary in order to control performance in implementing the determined budget.

Accounting controls

Accounting controls are defined as procedures carried out in using information to maintain or make decisions on organizational activities for using in managing the assets of an organization.

This is in accordance with the findings of Anjarwati (2012) and Widaryanti and Pancawardani (2018) who stated that the implementation of accounting controls has no effect on performance accountability. These findings indicate that the implementation of financial accountability does not depend on the accounting controls carried out in the organization.

Commitment of Management

Commitment can be interpreted as a person's tendency to feel that they play an important role in carrying out activities, must be intelligent in making decisions for themselves and carry out activities seriously and responsibly Sapeni (2013). So from this explanation, a village official needs to have a sense of responsibility and be able to control himself in making decisions.

This supports the statement put forward by Silvia (2008) which states that management commitment has a positive effect on financial accountability. This is also in line with research conducted by Nurkhamid (2008) which concluded that management commitment has a major

influence on performance development, accountability and the use of performance information. So, the higher the performance of village officials, the better the accountability required by the government to achieve the desired accountability. So if management commitment has been formed from the leadership to the lowest positions, it will be easier to achieve the desired results so that the organization's goals and objectives are more easily achieved.

Public Participation

The management of village funds will be better if the level of community participation is high. The higher the community involvement, the higher their sense of care and responsibility in implementing the decisions that have been made.

This is in accordance with research found by Khaeril Wahyu Perdana (2018) and Larastika Medianti (2018) which stated that community participation has a positive effect on village fund management. So this means that the level of accountability of the village government can increase if there is cooperation between the village government and the surrounding community. The higher the community involvement, the better the village development will be in the future. Likewise, it must be supported by good village fund management so that it is mutually sustainable in carrying out the village government's development plans

V. CONCLUSION

Based on these findings, there is evidence from respondents that several factors can influence financial accountability in Jalancagak village. Some of the things that influence this financial accountability are achieved implementation objective and target budget, inspection and supervision of the team implementation activity, accountability report, commitment of management and public participation while those that don't influence it is accounting controls.

Suggestion

Based on the things explained above, the researcher provides suggestions in the analysis Influencing Factors _ Accountability Finance in the Village Jalancagak Subang Regency is as follows:

1. It is hoped that the government of Jalancagak Village, Jalancagak District, Subang Regency will further improve the performance of village officials so that budget goals and targets can be implemented better.
2. It is hoped that the government of Jalancagak Village, Jalancagak District, Subang Regency will further increase supervision of activities carried out to prevent fraud.
3. It is hoped that the government of Jalancagak Village, Jalancagak District, Subang Regency will further improve accountability reporting for each activity so that the public knows what activities have been carried out.
4. It is hoped that the government of Jalancagak Village, Jalancagak District, Subang Regency, will maintain its success in financial reporting and continue to improve it. If possible, all village officials involved in preparing financial reports will be given training related to financial reporting.
5. It is hoped that the government of Jalancagak Village, Jalancagak District, Subang Regency will be able to maintain the commitment that has been built and further improve the quality of commitment held by village officials.

6. It is hoped that the government of Jalancagak Village, Jalancagak District, Subang Regency will further increase community participation in planning activities to be implemented, both morally and materially.

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