

# REVEALING THE ACCOUNTABILITY OF VILLAGE FINANCIAL MANAGEMENT AND REPORTING BEHIND THE VEIL OF LOCAL CULTURAL VALUES

Suhartono

[suhart2089@gmail.com](mailto:suhart2089@gmail.com)

Irna Virana

[irnavirana07@gmail.com](mailto:irnavirana07@gmail.com)

Irmawati HR

[irmawatihr01@gmail.com](mailto:irmawatihr01@gmail.com)

Nurbiah Saheba Putri

[nurbiahsputri@gmail.com](mailto:nurbiahsputri@gmail.com)

Accounting Departement  
Islamic Economics and Business Faculty  
Universitas Negeri Alauddin Makassar

## ABSTRACT

The purpose of this study is to disclose the implementation of local culture values *siri' na pacce'* and *sipakatau sipakainge* to management accountability and financial reporting of the village. The value of local culture is a combination of divine values and various values that are formed as the excellence of local culture as well as geographical conditions in the broad context, as past cultural products are continuously Should be made a living. Ethnic Bugis and Makassar Ethnic are two among the four major ethnicities residing in South Sulawesi that has alignment of purpose of life and the value of the values that should be embraced by everyone in social life like *siri' na pacce* and *sipakatau sipakainga*. Research data collected through observation, interviews, and documentation related information. From the results of the study found that the accountability of village financial management and reporting in Bontolebang Village, Bontorappo Village, and Tarowang village of Jeneponto District has been in line with these local cultural values.

Keywords: Local Culture, Accountability, Village Finance

## INTRODUCTION

The influx of outside culture resulted in the fading local culture because the local culture which is not in line with the culture from the outside, so that then causes a lot of irregularities that occurred, including cheating or fraud committed by apparatus or persons in a particular disclosure and financial reporting. Local culture that prioritizes the values or morals in society are certainly different from the cultural value beyond which more emphasis on performance and not others will lead to profit as an end goal of agencies in general. In addition, due to the value of the local culture has now been diminished in society, so the practice of accountability or responsibility by certain persons or authorities often conduct financial abuses against villagers.

The values that were once deemed sacred and held strong, moved and replaced with Western values. Society's view of life that is holistic and transcendental shifted by a pragmatic view of life and materialist. The concept of ethics community that was once based on the contemplation of intuitif and penghayatan spritualitas values will be shifted by ethics based on rationalism and utilitarianism (Faisal, 2015).

Indonesia is a country which is rich in diverse culture with a remarkable pattern of beautiful and awesome. Cultures with values that are well formed man increasingly superior good words and behavior towards the existence of the self that have high degrees. The pride of the nation of Indonesia will be a rich culture while simultaneously inviting a challenge for all the people to sustain local culture in order not to lost or stolen by other nations. The local culture is a culture that flourished in these areas and belong to the tribes in the region of Indonesia archipelago. The local culture is alive and thriving in each region or nation that exists throughout Indonesia. Cultural diversity in Indonesia reflected on the part of local cultures that developed in the community. The development of local culture in each region certainly has a significant role in enhancing the spirit of nationalism, because of local cultural arts contains the social values of the community. But in the new currents of globalization, local culture on the other hand experienced a very rapid progress, but on the other hand also resulted in damage and erosion of outstanding local culture. Fading the culture of the nation caused by many factors. One of the local culture that began to fade in Indonesia is the local culture of Makassar where society began to forget with the local culture Makassar as siri' na pacce dan sipakatau sipakainga'.

The local culture of a region will give style running accounting practices. The ideas that appear behind the accounting practice is influenced by the local culture of a region will obviously vary with the accounting practices that influenced the local culture of other regions. Accounting practice running because the cultural influence of Makassar for example, will obviously bring up the ideas behind the accounting practices with the nature of Makassar (Zulfikar, 2008).

The appearance of the accounting that is practiced in a place (region) has always been constructed and developed intentionally to achieve certain social objectives. In fact, environmental factors (e.g. social, cultural, economic, and political) always affects form of accounting practices that are run. So accounting practices will experience the unique history and development along with the development of social, cultural, economic, and political. One of the environmental factors that affect the form of the accounting practices that rarely thought of by our local culture is a factor (Zulfikar, 2008).

The purpose of accounting, especially in accounting or a non profit organization which does not focus on the search for profit is to provide information that allows for the leadership of the organisation or the manager to report on the implementation of the responsibility of managing proper and effective use of resources and programs that became his authority, and report to the public over the results of the operations of the Organization and the use of public funds. This objective is related to the accountability of the Organization as a whole (Paranoan dan Chalarce, 2018).

The existence of the allocation of Budget Revenues and Expenditures of the State (State Budget) allocated to the village with a fairly large budget, so the village become a concern for all parties. The management of the budget allocation should support the organization of government, the implementation of village development, coaching development village, and empowerment of village community so that the necessary competencies to manage the financial apparatus of the village so that justice and equity goals reached. Village financial management needs to be considered and adhered to the general principle of village financial management namely, the village finances should be managed in an orderly, obedient to regulations, transparent, accountable and participatory, with attention to the principle of fairness, propriety and the benefits to society of the village (Taufik, 2008).

Research on accountability needs to be done because most conventional accountability only emphasizes or emphasizes managerial aspects. Although the goal of each accountability remains the same, namely performance. However, because it is applied in different types of organizations, the emphasis on management accountability will also be different (Paranoan dan Chalarce, 2018).

This research will answer how the application of local cultural values in Bontolebang Village, Bontorappo Village, and Tarowang Village located in Jeneponto Regency on the accountability of village financial management and reporting. Where the purpose of this study is to reveal the application of local cultural values to the accountability of village financial management and reporting found in Bontolebang Village, Bontorappo Village, and Tarowang Village.

## THEORETICAL BACKGROUND

### A. Concept of Cultural Value

Elements of cultural values are very closely related to elements of cultural norms. The cultural concept expressed by Rapoport (2005) in Beddu et al. (2014) in relation to the formation of the built environment is to see expressions of cultural values specifically, in addition to seeing people's lifestyles, also looking at images, patterns, and the meaning understood by the community which can then be realized in the form of certain agreed norms or rules. The elements of values and norms understood by society are also strongly influenced by the presence of religion. Religion is an institution that can produce a powerful power and knowledge especially in a society like Indonesia. The presence of religion will govern every individual and society through uniformity, both behavior, language, clothing, and rites.

### B. Local Culture Values

Local cultural values are truths that have been inherited in a region. Local cultural values are a blend of divine values and various values. Local cultural values are formed as a cultural superiority of the local community as well as geographical conditions in a broad context. The value of local culture is a product of the past culture that is continuously worthy of being taken into account in life. Indonesia has a variety of different cultures, one of which is Makassar's local culture, such as

*Siri' na Pacce*. The siri' na pacce culture is one of the philosophy of the Bugis Makassar society habits that must be upheld. The meaning of siri' is "shame" while pacce is "pity or pity". If this culture is not owned by someone, then that person can exceed animal behavior, because they have no shame, self-esteem and social care. They also tend to win themselves and indulge in their desires. Siri' culture teaches morality in the form of recommendations, prohibitions, rights and necessities that dominate the actions of human beings to guard and protect themselves and their honor. Whereas pacce teaches a sense of solidarity and social care without being selfish and group.

*Sipakatau Sipakainga'*. *Sipakatau* is a concept and outlook on life that views humans as human beings. In the culture of the Makassar people, everyone is emphasized to look at and treat others as whole people. This concept views and upholds other people as human beings with all the respect they have. *Sipakainga'* is a concept where people must always remind each other and advise one another. Between one human being and another they cannot forget each other and allow each other to continue to make mistakes. Therefore, it is our duty to remind each other when we see someone who is in error and is not silent and only sees that mistake keeps happening.

### **C. Accountability**

Accountability as one of the principles of governance is related to the leadership responsibility for decisions and results achieved, in accordance with the authority delegated in the implementation of responsibility for managing the organization. Accountability is an embodiment of the obligation of an individual or organizational unit to account for the management of resources and the implementation of policies entrusted to him in order to achieve the objectives set through the media in the form of periodic performance accountability reports.

A benchmark or indicator of performance measurement is the obligation of individuals and organizations to account for their performance through objective measurement. Thus, accountability will thrive in an environment that prioritizes openness as a basis for accountability (Harjito, et al., 2016)

### **D. Village Finance (Dana Desa)**

Baswir (1999), in Isma (2012) mentions in article 1 PP. No. 105 of 2000 the notion of state finance is all regional rights and obligations within the framework of the administration of government which can be assessed with money including all forms of wealth relating to the rights and obligations of the region within the framework of the Regional Budget. Definition of state finance is all the rights and obligations of the state and everything related to those rights and obligations that can be valued with money.

From the definition of state finance mentioned above, the definition of regional finance is basically the same as the definition of finance in a country where "country" is analogized by "region". It's just that in this context regional finance is all regional rights and obligations that can be valued with money. Likewise, something both money and goods that can become regional wealth are related to the implementation of these obligations and of course within the boundaries of regional authority.

Law Number 6 of 2015 concerning villages, village Finance is all village rights and obligations that can be valued with money and everything in the form of money and goods related to the implementation of village rights and obligations. These rights and obligations lead to income, expenditure, financing that need to be regulated in good village financial management (Armaini, 2017).

### **E. Village Financial Management**

Efforts to support the realization of good governance in village administration, village financial management are carried out based on governance principles, namely transparent, accountable and participatory and carried out in an orderly and budgetary discipline. With the enactment of UU Number 6 Year 2014 concerning villages, the existence of billions of rupiah in direct funds to villages is part of the balance funds received by the District/City

(Saputra, et al., 2018). In addition, the village UU Number 6 of 2014 also gives authority to villages to conduct financial management independently. In the regulation, it is regulated how the implementation of village financial management starts from the general nature to the detailed explanation.

In Government Regulation Number 43 of 2014 as amended in Government Regulation Number 47 of 2015 concerning Implementation Regulations of UU Number 6 of 2014 concerning villages, it is explained that village financial management is an overall activity which includes planning, implementation, administration, reporting and accountability of village finance . Furthermore, village financial management has also been regulated by the issuance of the Minister of Home Affairs Regulation Number 37 of 2007 concerning General Guidelines for Reporting and Accountability for the Implementation of village government which contains general provisions, sources of income, Village Revenue and Expenditure Budget, management including the establishment of Village-Owned Business Entities, but in more detail it is regulated again in Permendagri Number 113/2014 concerning Village financial Management (Astini, et al., 2019).

#### **F. Village Financial Reporting**

Village financial reporting is part of village financial management. village financial reporting is one mechanism in realizing and guaranteeing accountability of village financial management, as confirmed in the principle of village financial management (accountable principle). The nature of this reporting is that village financial management can be accounted for from various aspects: legal, administrative, and moral. Thus, reporting on village financial management is part of the administration of village governance.

Reporting referred to in village financial management is the submission of a report on the realization/implementation of the Village Budget in writing by the Village Head (Village Government) to the Regent/Mayor in accordance with the provisions stipulated in legislation which are divided into two stages, namely: a) first semester report submitted by the Village Head to the Regent/Mayor no later than the end of July of the current year, and b) the second semester report/final report shall be submitted by the Village Head to the Regent/Mayor no later than the end of January of the following year.

### **METHODOLOGY**

This type of research uses qualitative research with an ethnographic approach. Qualitative research is research on descriptive research and tends to use analysis. Qualitative research is carried out in natural and inventive conditions and the key instruments of qualitative research are the researchers themselves. Qualitative research emphasizes the depth of the data obtained so that the deeper and detailed data obtained, the better the quality of qualitative

research. Therefore, this study seeks to describe the actual picture of events that occur in village financial management and reporting.

This research was conducted at three village offices located in Jeneponto Regency, including Bontolebang Village, Bontorappo Village, and Tarowang Village, Jeneponto Regency. The approach taken in this study is an ethnographic approach. Ethnographic approach is a method used to understand cultural practices or concepts in a community to find values and select cultural values or concepts as the core theme to be transformed into a new value in a community or organization. Data collection in this study was carried out through techniques for interviews, observation (observation), and documentation.

The main data source in this study was the informant. Informants in this study were people who were directly involved with all village financial management activities and processes. Informants who can be used as data sources, are Village Heads, Treasurers and Employees. To obtain valid and accurate data and information, in-depth interviews were conducted with informants who were used as sources of information. The research instrument used is a supporting tool that can measure or describe the observed phenomenon. Tools that can be used in research instruments are: cellphones (voice recorders and cameras) and writing instruments (Haerani, 2017).

In this study to test the validity of the data the triangulation method was used. Triangulation is used in this study to test the degree of trust because it combines various types of data and also connects two types of information. The use of triangulation allows researchers to capture a more complete, holistic, and contextual picture and reveal varied dimensions of certain phenomena (Azis, et. al., 2015). The type of data triangulation used is source triangulation which is comparing and checking the degree of trustworthiness of the information obtained. This can be achieved by, comparing observational data with interview results, comparing the situation with one's perspective with various opinions and views of people such as government people, and compare the results of interviews with the contents of a related document.

## **RESULTS AND DISCUSSION**

### **A. Local Culture Value**

The character of a nation cannot be separated from cultural values. Culture is defined as a set of values that underlie all actions, goals and visions of each individual living in a particular group (community). Similarly, the opinion expressed by Manulang (2008) where culture has a collective nature (group or community) is a social product that arises naturally can be in the form of actions, thoughts, language, or historical background, either in the form of explicit or implicit things and can be made the characteristics of one group against another.

Local cultural values are a life order that must be held by the community. The value of local culture has existed since the past until now ethnic Bugis and ethnic Makassar are two of the four major ethnic groups in South Sulawesi. Both cultures generally have the same and harmonious outlook on life. Therefore discussing about Makassar culture is difficult to be released by discussing Bugis culture. A particular cultural mindset or point of view, specifically Makassar Culture contains life goals, values, and principles that must be followed by everyone who lives in that culture. The social values in question include *siri' na pacce* and *sipakatau sipakainga'*.

Local cultural values, such as *siri' na pacce* and *sipakatau sipakainga'* have become a philosophy of life that has been inherent in the Makassar tribal community which must be upheld up to now. But in the current era, with the inclusion of outside culture, it can have an impact on the local cultural values themselves. It can be seen in Jeneponto Regency, which is one of the districts included in the Makassar tribe, which should strongly adhere to local cultural values such as *siri' na pacce* and *sipakatau sipakainga'*.

From the results of interviews conducted in three villages in Jeneponto district, both from Bontolebang village, Bontorappo village and Tarowang village, each gave different assumptions regarding the influence of outside culture on local culture. Viewed from the side of social life, local cultural values in some societies begin to set aside the name *siri' na pacce* and *sipakatau sipakainga'*. This is due to the inclusion of outside cultures that can have a negative impact on the formation of a community mindset. This statement is reinforced by the results of interviews with the Bontolebang Village Chief who said that:

*"Foreign culture is very influential on local culture, because it can be seen today that the entry of highly sophisticated technology can affect the lifestyle of the community. Where social relations are now very free and even have forgotten the boundaries of association between men and women, even though before the introduction of these technologies the community was very guarding the boundaries of the association. Besides that, it also affects the ethics of dress, where people can follow the western style of dress which is actually not good to follow."*

Whereas in Bontorappo and Tarowang villages, it was assumed that although the external culture was able to influence local culture, however, as a government apparatus it had to maintain local culture. Because, the local culture of *siri' na pacce* and *sipakatau sipakainga'* is a heritage that must be preserved and applied in life. In addition, it is also necessary to conduct filtration and considerations related to outside culture before being applied in social life.



## **B. Village Financial Accountability and Reporting Management**

Efforts to support the realization of good governance in village administration, village financial management are carried out based on governance principles, namely transparent, accountable and participatory and carried out in an orderly and disciplined manner. UU number 6 of 2014 concerning villages, hereinafter abbreviated as village law, provides an important position for villages to be able to carry out their role in national development. The provision of extensive, real and responsible authority in these laws and regulations is a reflection of the democratization process in the implementation of village autonomy to assist the central government in organizing government in villages with a focus on the city/district government.

Village finance as one of the mandates of UU No. 6 of 2014 concerning villages that must be carried out by the government not only raises excitement for the village which has been limited in the management of sources of income for village funds for the advancement of funds. In taking responsibility for village financial management, in order to increase its capacity to manage finances, the village government of Jeneponto Regency has provided training so that the quality of Jeneponto's apparatus in managing and accountability for village finance can increase.

In terms of village financial management, seen from the three villages, it shows that village financial management has been carried out properly and in accordance with existing regulations. Where village financial management starts from planning, administration, reporting and accountability. From the management, the three villages both from the government apparatus and the community worked together to carry out village development. For example, in Bontolebang village in Jeneponto district encouraging the creation of village accountability has begun to implement and develop a system of implementing the Village Financial System (SISKEUDES). From the results of interviews conducted with the Treasurer of Bontolebang, he revealed that:

*“By developing the SISKEUDES implementation system. With the implementation of the SISKEUDES system, the form of village financial reporting is structured both from village to central government. ”*

From the results of the interview, it can be seen that the village government apparatus has made efforts so that village financial management can run properly according to what it should. Accountability in the village government involves the ability of the village government to account for the activities carried out in relation to development issues and the village government. The accountability in question is a financial problem contained in the Village Revenue and Expenditure Budget and Village Original Income, Village Fund Allocation and Village Fund including components in it. In terms of village financial reporting, both Bontolebang Village, Bontorappo Village,

and Tarowang Village made a letter of accountability related to the use of the village financial budget in the form of a budget realization report.

### **C. Application of Local Cultural Values to Village Financial Accountability and Management Reporting**

*Siri'* in the cultural system, is a defense institution of self-esteem, decency and law and religion as one of the main values that influences and colors the human mind, feelings and will. The concept of *siri'* is the core of Makassar's culture. Whereas *pacce* is a call of conscience to express the attitude of social solidarity towards the enforcement of the *siri'* together. The concept of *pacce/pesse* gives an illustration that the Makassar community has a high spirit of cooperation in solving problems. The concept of *siri' na pacce*, which is often referred to as the concept of local culture, gives the meaning of the need for compassion between humans. The compassion in life in question is not too hard in the face and also not too soft.

The concept of *siri' na pacce* is a concept that has been arranged to regulate life in the context of society. The values of the *siri' na pacce* culture in these days are an important grip for village officials. The village apparatus must be able to maintain the characteristics of the village and not be affected by changing times. In implementing accountability it is necessary to collaborate with the local culture. Like the Bugis people, Makassar and Gowa and Jeneponto who have a *siri' na pacce* culture. Where *siri' na pacce* is a philosophy that cannot be separated, because between one and the other has a connection between meaning and relationship, so that in the *siri'* division the *pacce* are both closely interrelated. *Siri'* as a shame the government when committing crimes such as bribes. And *pacce*, which means pain, pity when you see that there are people who suffer and feel poverty. The government has a sense of responsibility towards its people who have given him the mandate in carrying out their aspirations.

From the results of interviews, it can be seen that the local cultural values of *siri' na pacce* and *sipakatau sipakainga'* can be in line with the accountability of village financial management and reporting. This is evidenced that the misappropriation of village finance has never occurred in the three villages. In addition, it was also strengthened by the results of interviews conducted by the village head of Tarowang who said that:

*"Siri' is embarrassed, in the religious terminology called al hayat, shame is a part of faith so if someone is integrated with the siri' na pacce culture then it will not trigger a tendency to do village financial irregularities."*

Based on the results of these studies the value of accountability that can be taken is related to government, through the *siri' na pacce* philosophy can

give the message that each leader (agent) must have shame in carrying out his responsibilities. With the existence of shame, it can build an organization (government) in implementing good governance.

The word *sipakatau* or is an attitude that humanizes a whole person in any condition. We should respect each other without seeing him poor or rich or under any circumstances. Then *sipakainga* ' is a reminiscent characteristic that every human being must have in order to balance life. The concept of the value of slavery or in Makassar culture positions humans as noble creatures of God and therefore must be valued and treated well which is implemented in harmonious social relations which is characterized by the existence of intersubjectivity and mutual respect as fellow employees and employees with superiors in the administration of government authoritative. Appreciation for fellow human beings is the main foundation in building harmonious relationships between fellow humans and mutual respect for civilization and identity for each member of the community (Syarif, et al., 2016).

*Sipakainga* ' culture is present as a guide for people to remind each other. In addition, *sipakainga* ' is needed in life to provide good input in the form of criticism and suggestions from each other. Given that humans are inseparable from error and sin so that humans who live in the structure of society are expected to remind each other when taking actions that are outside the norms and ethics that exist.

In the village of *sipakatau sipakainga* ' government, it is a characteristic that must be applied in the village environment. The nature of the person who does not discriminate against other people and considers all human beings to have the same degree while the nature of *sipakainga* ' which views humans to remind each other if they go out of the right way. If the village apparatus has implemented this trait, the community and the village apparatus can be monitored well and there will be no mistakes. Accountability in relation to the nature of *sipakainga* ' that is in carrying out financial planning or *sipakainga* ' will be a stronghold for village officials to be careful in managing village financial planning. This is also in line with what the Treasurer of Bontolebang revealed that:

*"We must maintain mutual respect and respect for others, and of course, we need to remind each other in kindness. An human resources can be well-built and well-organized with an attitude of community behavior that starts from the local cultural values themselves, so that the presence of these local cultural values can be combined with accounting. "*

Based on the results of the study, the value of accountability that can be taken and linked to government, through the philosophy of *sipakatau sipakainga* ' is to give the message that as a good leader must treat members of society fairly regardless of their social strata and give meaning to each other,

respect advice, views and the opinions of others, accept suggestions and criticism from anyone on the basis that humans are not spared mistakes. The culture of *sipakatau* or *sipakainga* contained an important role in efforts to improve the effectiveness of the internal control of the village government. In addition, forms of control with internalization of culture can build commitment to the organization and its objectives.

### FURTHER STUDY

The thing proposed by researchers is in the form of suggestions and limitations that exist for the sake of improvements in the future. This research is a qualitative research using an ethnographic approach, so there are several limitations in it. The limitation of this study is related to the validity of information, which can still be said to be weak because of the lack of interviews from employees and the absence of interviews conducted with the community. In addition, the lack of data or related documents provided by government officials is also a limitation in this study. Therefore, based on the limitations above, the next researcher needs to interview the community and employees. In addition, government officials must work with researchers to provide related documents as supporting data in research.

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