



The Value of Pancasila in Foundation Financial Accountability Practices

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Abstract

The main objective of this paper is to explain The Value of Pancasila in Foundation Financial Accountability Practices. Financial accountability is a demand that attempts to not only ensure that financial governance is well efficient, but also to create public trust. The compilation and submission of financial reports is one approach of applying financial accountability procedures in a non-profit organization that engages with the public. Through the phenomenological approach, it is found that applications of the teaching of God, Human Value, Spirit of Unity, Spirit of Collaborative, and Justice that constitute Pancasila's spirit also inspire the Foundation's spirit of accountability implementation.

Keywords: accountability, financial, pancasila, foundation.

Introduction

Accountability has recently become quite a serious issue. As one of the principles in the implementation of good governance, accountability has a strategic role in ensuring the creation of public trust. Silvia and Ansar (2011) explain that accountability is a form of embodiment of the obligation to account for successes and failures, including the realization that is in

line with the organization's mission. In addition, Mardiasmo (2009) explains that accountability is the obligation of the agent to present, report and account for all activities to the principal. Broadly speaking, referring to the general provisions of the implementation of good public governance practices that apply in Indonesia, accountability consists of certainty of roles in the organization and

financial accountability (KNKG, 2008). In a profit-oriented business entity, the implementation of accountability carried out by management ensures that all functions run well so that financial accountability containing all forms of information can provide trust and confidence to shareholders and investors. Today, the implementation of accountability is not only carried out in the business sector, but also in various non-profit organizations (Kristiawan, 2014).

Several studies on specific accountability in non-profit organizations have been carried out, both in foundations, traditional villages, subaks, and even some religious organizations. Fajri (2021) explains that accountability carried out according to religious teachings can strengthen the confidence of donors to help provide funds to the Education Foundation. Putra (2020) found that the value of Balinese local wisdom *Tri Hita Karana* greatly influences the practice of financial accountability carried out by one of the Traditional Villages in Bali. In addition, the implementation of accountability practices carried out in religious organizations such as temples is not only a way to account for all sources and uses of funds, but is also based on a spiritually based self-actualization attitude carried out by the temple managers themselves (Putra, 2021). This study tries to reveal the meaning behind the implementation

of accountability practices at the Ubud Village Tourism Foundation, which is located in Ubud Village, Ubud District, Gianyar Regency. As a non-profit organization engaged in social activities, the Foundation is an extension of the Ubud Village Community Empowerment Institution which is in direct contact with *Kelurahan* activities and community activities. In fact, the supervisors of the Foundation consist of all Heads of Environment in all Ubud Villages. From field observations, the Foundation's Management is routinely and periodically responsible for all forms of activity in a Financial Report. The presentation of the financial statements prepared by the Foundation has adopted the Financial Accounting Standards applicable in Indonesia. The management of the Foundation, which is mostly inhabited by young people, always holds discussions on financial reports that are made as a medium of accountability for financial activities carried out. So, it is interesting to explore the deepest side of the motivation and awareness of the Foundation's management as the perpetrators of the accountability event itself.

To find the meaning behind the awareness of the perpetrators of the incident playing the practice of accountability, the author uses a phenomenological approach as an analytical knife. As a qualitative research approach, phenomenology puts

forward individual research subjects. That humans carry out actions based on a consciousness. So, behavior is something that manifests itself in human consciousness itself (Leksono, 2013). Through this article, the author tries to deepen the motives that animate the Foundation's management in carrying out the practice of financial governance accountability. So that the meaning behind the awareness and experience of the perpetrators of the event is obtained. The presence of this article aims to reveal and explore the practice of financial governance accountability carried out by its main management which is based on the Pancasila philosophy.

Methods

In order to find the essence behind the meaning of financial accountability of the Foundation, the author uses a transcendental phenomenological approach with the hope of being able to answer and quite relevant to be used in exploring the experiences of each informant through different opinions, knowledge, understanding, assumptions, and descriptions in carrying out their financial accountability. Transcendental phenomenology was pioneered by Edmund Husserl. Husserl (1970) explains that "I" (the informant's identity) is not based on experience, but that arises from the meaning of a certain thing. Several conceptual elements in transcendental phenomenology

that distinguish it from other similar approaches consist of: intentionality, noema and noesis, intuition, and intersubjectivity (Conklin, 2014).

Husserl emphasized that to understand a phenomenon, one must examine the phenomenon for what it is. This means that one must temporarily store or isolate the assumptions, beliefs, and knowledge one already has about the phenomenon. It is through this process that one can attain purity about phenomena. Furthermore, Husserl's phenomenology believes that phenomena exist only in human consciousness to whom these phenomena appear. Therefore, in understanding a phenomenon, one must observe the phenomenon through the person experiencing it. Because only with the experience of the perpetrator who experienced it, awareness can be extracted.

Intentionality as an intention is something that begins with awareness that leads humans to tangible and intangible objects and is influenced by interests and expectations in objects. In this study, it is deliberately shown how the informant as the Foundation's Management is responsible for organizational activities and financial accountability. Financial accountability activities carried out by the Management are intentional. Noema and noesis are two things that form the intention itself. Noema is the objectivity side of phenomena that are seen, heard,

felt, thought, and smelled, while noesis is the subjective side of phenomena that form the basis of the human mind to perceive, judge, remember, feel, and think.

The author tries not only to reveal what actually happened, but to explore the deepest awareness in interpreting financial accountability according to the experience of the informants. The mapping of noema, epoche, noesis, international analysis, and eidetic reduction carried out in this article uses a description according to the phenomenological arguments conducted by Conklin (2014) and Kamayanti (2016). Noema as part of the analysis of transcendental phenomenology in this study is to reveal the participation of informants (management) in implementing the financial accountability practices of the Foundation. Next, epoche in bracketing to get the deepest awareness from informants. After that, it was continued with noesis through epoche excavation until no new bracketing was found. The researcher then focused on the words and narratives conveyed by the informants to be followed up with deeper exploration of meaning and more creative exploration to get noesis. After that, it is analyzed in depth which makes the result of the condensation of all pure meanings and ideas known as eidetic reduction. The data collection in this article was carried out using in-depth interview

techniques, participation observations, and documentation of interview transcripts. The informants in this article are the Chairperson of the Foundation (Informant A), Treasurer 1 of the Foundation (Informant B) and Secretary 2 of the Foundation (Informant C). The three informants are key players as well as perpetrators of events in the practice of financial accountability that is carried out.

Result and Discussion

Pancasila as the Nation's Ideological View

Pancasila is the ideology of the Indonesian nation. As a state of law, the founders of this nation placed Pancasila as the foundation or basis for the state to implement the law (Kemenristekdikti, 2016). Historically, the term Pancasila itself was coined by Mpu Tantular in *Kakawin Sutasoma* (Ardana et al, 2019). In the translation of one of the passages from *Kakawin* it is explained that "Especially to the four wangsa it is recommended to apply the teachings of Pancasila". Pancasila, which was originally practiced during the Majapahit era, seemed to have inspired the founders of the Indonesian nation, especially Bung Karno, to use the term Pancasila as the basis of the Unitary State of the Republic of Indonesia, which consists of five precepts, namely (1) Belief in One Supreme God; (2) Just and Civilized Humanity; (3) the Indonesian Union; (4) Democracy

led by wisdom in deliberation/ representation; (5) Social Justice for All Indonesian People. Through these five precepts, Pancasila has actually become the basis of a unifying state, becoming a dynamic guide and directing the nation to achieve its goals (Latif, 2011).

The first to the fifth precepts in Pancasila if traced are indeed formed on human nature as individuals and social beings (Tjakrawerdya, 2017). Latif (2011) explains that the Precepts of the One Godhead show that the State of Indonesia was founded by the grace of God Almighty, so that Indonesia is not a theocratic and secular country. The Precepts of a Just and Civilized Humanity show that the Indonesian nation greatly respects universal human values that come from God's law, natural law and human nature as a social being. Furthermore, the values of human brotherhood that animate the breath of multicultural Indonesian people have inspired the birth of the Third Precept of Indonesian Unity. The fourth precept of Democracy Led by Wisdom in Representative Deliberations emphasizes that an independent Indonesian State based on people is the basis of democracy. The fifth precept of Pancasila which reads Social Justice for all Indonesian people implies that the birth of an Indonesian nation is in order to realize the creation of social justice which focuses on the harmony of the role of humans as social beings and individual beings as well as harmony

between economic rights, civil rights and socio-cultural rights.

Values that contained in each of the precepts in the Pancasila goes forward as a basis for the philosophy of the State which is nothing but the nation's view of life, while the 1945 Constitution is the constitutional basis that outlines the Indonesian constitutional system based on Pancasila. That is why, the foundation of the Indonesian Economic System includes the practical derivation of the application of the behavior of economic actors in each sector which must be based on Pancasila and the 1945 Constitution. Therefore, the implementation of governance practices of public organizations that are in contact with the wider community must apply the values contained in it. in every element of Pancasila.

Foundation Accountability as The Implementation of Good Governance Based on the Values of Pancasila

The Ubud Village Tourism Foundation is a non-profit organization incorporated as a legal foundation and registered with the Ministry of Law and Human Rights of the Republic of Indonesia through Ministerial Decree Number AHU-0001008.AH.01.05 Year 2019. Thus, in carrying out the organization's wheels, the Management is subject to the provisions of the laws and regulations, especially Law Number 28 of 2004 concerning Amendments to Law Number 16 of 2001 concerning Foundations. In addition, all work

programs including the obligation to account for finances have been stated in the Deed of Amendment Number 15 dated November 29, 2019 which was made before Notary Gede Surya Diputra. Of all these regulatory aspects, the legal provisions of the Foundation expressly regulate and require the implementation of financial accountability practices, one of which is the obligation of financial accountability. Financial accountability is created as an effort to ensure that all functions within the organization run well and all financial activities are recorded and presented in the form of reporting. From field observations, the researcher found that the Management is very subject to the provisions that bind the wheels of the organization as described by Informant A below:

“When appointed and given the responsibility to be the administrator of the Foundation by the Trustees and Supervisors of the Foundation, the first thing we did was to study the Act, its Implementing Regulations, including the Deed of Amendment to the Foundation. As much as possible, we strive to carry out all the things that have been arranged. Moreover, our tenure is only five years. We want to do our best during those five years and satisfy those who have trusted us.”(Informant A1).

“That’s why we also try to be open in every information to the elements in the Foundation and outside the Foundation, including timely reporting on the results of activities and periodic financial reports. (Informant A2).

From the informant’s narrative, a noema can be drawn, namely that

the practice of accountability begins with an effort to carry out the mandate of the applicable regulations. While noesis is the action of informants in presenting periodic activity reports as mandated by binding provisions. Based on the postponement of the conclusion through the epoche stage and getting an intentional analysis and eidetic reduction. The informant’s awareness emerged that the activities carried out were part of an effort to carry out the regulatory mandate and build trust from various parties, so that financial reports could be made routinely as an accountability document for all activities and financial realities carried out.

Accountability based on God Almighty

In addition to complying with all regulatory products that regulate the legal provisions of the Foundation, the divine dimension is very much animating the actions of the management in displaying the accountability practices of the Foundation’s governance as stated by Informant C below:

“Of course, as a religious community, we highly uphold belief in the greatness of God Almighty. From the start, we did not ask to be the board of the Foundation. Our existence today is a proposal from the Head of the Environment. So, we who are still young believe that it is part of the destiny and power of God Almighty.”(Informant C1).

“We are trying to show good work while being responsible for all activities including financial transparency as an effort to practice

God's teachings and offerings to God Himself. That's why we don't dare to not run the organization well and be absent to account for financial statements."(Informant C2).

From the explanation of the informants above, it can be concluded that the noema is that the practice of financial governance accountability carried out by the management is an offering made to God Almighty. While the noesis of the statement is an act of carrying out organizational functions properly and timely presentation of financial statements as part of a form of devotion to God Almighty. Through the epoche, which tried to delay the conclusion and at the same time listen to the explanation of the next informant, the researcher obtained an intentional analysis, namely an understanding of the experience of the perpetrators of the accountability practice in carrying out governance as part of service and offering, so that eidetic reduction obtained from the statement of Informant C that the accountability of financial governance by displaying the certainty and accuracy of the accountability of financial statements as a form of offering to the values of God that animates the first precepts of Pancasila.

The divine dimension also animates the spirit of displaying certainty and timeliness in the presentation of financial statements, but also the divine dimension appears in the presentation of financial accountability as explained by

Informant B below:

"As a religious community, we always ask for the grace of God Almighty according to our traditions and beliefs. Every time we hold a meeting to submit an accountability report, we always start by making offerings and special rituals at the temple in front of the Foundation Office yard."(Informant B1).

Through these rituals, we hope that the financial reports that we make are free from errors and that the accountability delivery meeting goes well, smoothly and satisfies all parties." (Informant B2).

From the explanation above, it can be seen that the noema of the statement is that the process of delivering accountability in a Foundation meeting cannot be separated from the power of God. Noesis in the informant's statement is that the Management always carries out special rituals before carrying out financial accountability meetings. The researcher runs the epoche as part of the postponement of the conclusion and after listening to the second informant's statement it is implied that intentional analysis, namely understanding the elements of God, also determines the success of delivering financial and financial accountability. eidetic reduction ensure that the awareness of the perpetrators of the incident playing the practice of accountability without neglecting the elements of God turned out to affect the success of the results of the Foundation meetings that were held.

Fair and Civilized Humanity-based Accountability

Balinese people, like Indonesian people, are an agrarian society that has historically lived as a society collectivist and collaboratively. The values of tolerance with fellow citizens are very strong in animating the pattern of human life (Ardhana et al., 2019). The foundation as a social organization is in direct contact with activities that involve communal communities, thus promoting attitudes of mutual respect and respect for one another. Not only in carrying out social and humanitarian missions, the Management also applies it in its accountability practices as explained by Informant A below:

“The board is filled with a collection of people with different professional backgrounds. In carrying out their activities at the Foundation, the Management is not at all paid or received a salary from the Foundation Treasury.”(Informant A3).

“The commitment to each other’s roles and positions in the organizational structure of the Foundation actually led us to the path of service. All administrative matters to reporting are carried out together. We understand each other if one of our colleagues is unable to attend at certain times and tries to respect the profession that is carried out outside Foundation. The most important thing is to be able to divide the time and be responsible for the tasks assigned to him (Informant A4).

From the explanation of the informant above, it can be concluded that the norma is the accountability

of financial governance that is based on clarity of functions within the organization can be seen from the commitment to share time and be responsible for the tasks and functions carried out. While the noise of the statement is a sincere act sincere in carrying out organizational activities even though they are not paid and are committed to responsibility each with an attitude of mutual respect. Through the epoche, which tried to delay the conclusion while listening to the explanation of the next informant, the researcher obtained an intentional analysis, namely an understanding of the experience of the perpetrators of the accountability practice in carrying out governance as part of politeness of behavior and upholding work dedication based on mutual respect among fellow management, so that eidetic reduction obtained from the statement of Informant A that financial governance accountability begins with efforts to ensure that all functions in the organization run neatly and sustainably. In the midst of busyness and concentration divided, the Management proves its dedication as a civilized society by respecting each other, respecting each other, and complementing each other so that organizational governance can continue to run effectively.

Informant C also said that the practice of financial responsibility carried out by the Management by

compiling and presenting financial reports is a reflection of civilized attitudes in the middle social community as described under this:

“The Trustees and Supervisors of the Foundation are very polite in giving their input and suggestions every semester and at the end of every financial year. In the midst of our limitations and shortcomings as administrators, they always motivate and try to appreciate every effort we run(Informant C3).

“With the humility and patience of the Supervisors and Trustees of the Foundation, we feel reluctant and determined to present the best in reporting as an effort to maintain trust and a relationship of mutual respect and appreciation.(Informant C4).

From the explanation of the informants above, it can be concluded that the noema, namely the accountability of financial management that is carried out is part of building trust among elements of the Foundation, both the Management, Supervisors, and Trustees. While the noesis of the statement is an act of feeling reluctant and determined to present the best reporting practices as an effort to maintain trust, as well as mutual respect and respect for each other. Through the epoche, which tried to delay the conclusion while listening to the next informant’s explanation, the researcher obtained an intentional analysis, namely an understanding of the experiences of perpetrators of accountability practices in carrying out governance as part of implementing an attitude of tolerance,

mutual trust, mutual respect and respect for one another so that ethical reduction obtained from the statement of Informant C that the implementation of financial governance accountability is carried out as an awareness to maintain good relations, trust and mutual respect, so that the report is not only a financial document but also a tool to maintain the sustainability of harmonious relations among the organs of the Foundation.

Unity-Based Accountability

In formulating and presenting a financial report in accordance with financial accounting standards, the Management shows a spirit of unity that prioritizes togetherness such that run by Informant B below:

“All activities of the Foundation for one month are recorded, analyzed and presented in the form of a report. The activities of recording up to reporting are carried out by all members of the treasurer. Transaction data for each receipt and disbursement of funds are recapitulated and included in each post in the financial statements.”(Informant B3).

“If the report is complete, the secretary will help make a short narrative for the introduction and provide input on the notes to the financial statements. We are united in making a report in accordance with applicable regulations. The financial statements made have adopted the Interpretation of Financial Accounting Standards Number 35 concerning Presentation of Financial Statements for Non-Profit Entities issued by the Indonesian Institute of Accountants”(Informant B4).

Based on the excerpt of the

statement above, it can be seen that there is noema, namely togetherness in the spirit of unity between treasurers and secretaries in making Foundation Financial Reports. The noise of the statement is an act of accountability by making financial accountability a reflection of the spirit of unity among all functions in the organization. Researchers found intentional analysis, namely understanding the experiences of perpetrators of financial accountability practices by showing evidence of working together in a frame of unity so that eidetic reduction obtained from the statement of Informant C, namely the implementation of financial governance accountability is a tangible form of the Unity dimension in the spirit of Pancasila as seen from efforts to complete a financial report format in accordance with the provisions of Financial Accounting Standards.

The view of accountability with the nuances of unity can also be seen from efforts to deliver accountability reports which are always in a meeting pattern as explained by Informant A below:

“The Foundation oversees 13 Kelurahan and 6 Traditional Villages in the Ubud Village area. In the midst of the diversity and differences in the social characteristics of each environment, we strive to always meet with representatives from each environment to discuss the direction of the Foundation’s development.” (Informant A5).

“That’s why financial reports are always discussed in joint meetings

so that supervisors from each environment can dissolve in an atmosphere of togetherness in a frame of unity by abandoning the egocentricity of each environment of origin”(Informant A6).

In accordance with the informant’s explanation above, it was found that noema was an attempt to sit down together to put aside the interests of each environment in a financial accountability meeting. Noesis of the statement is the act of holding a joint meeting to present a financial report. By applying the epoche that tries to delay conclusions early while listening to the explanation of the next informant, the researcher obtained an intentional analysis, namely an understanding of the experiences of perpetrators of accountability practices in carrying out financial accountability based on the spirit of promoting unity in the Ubud Village area, so that eidetic reduction What was obtained was the implementation of financial governance accountability in the form of joint meetings between all representatives of the Head of the Environment as part of an effort to unite Banjar and the Environment throughout the Ubud Village.

Accountability based on the Attitude of Delegation of Representatives

Accountability as part of financial accountability made by the Foundation’s Management begins with the clarity of functions and roles in the organization. The Foundation

presents a financial report format that is in accordance with financial accounting standards and requires input and criticism in consensus deliberation from all elements of the Management as stated by Informant B below:

“In interpreting all transactions and narratives in the notes to the financial statements, the management prioritizes deliberation efforts before the report is submitted at the Foundation Meeting. This is intended so that all input from the management is accommodated in a final report (Informant B5).

“The management’s internal meeting prior to the finalization of the financial statements tried to discuss account by account in the financial statements, reviewing any possible misstatements while receiving input from each of the Management until consensus on the final result. So that in time, the responses and inputs of the Trustees and Supervisors of the Foundation in a joint meeting can be answered properly” (Informant B6).

Based on the statement of the informant above, it was found that the noema was the importance of prioritizing dialogue and deliberation in the formulation of the Foundation’s Financial Statements. The noise found is the act of discussing every accounts in the financial statements and discuss the input of each manager. Through the epoche stage which tries to delay the conclusion while listening to the next informant’s explanation, the researcher gets an intentional analysis, namely an understanding of the experience of the perpetrators of the accountability practice incident as part of developing a dialogical spirit in

formulating a consensus report decision, so that eidetic reduction obtained from the statement of Informant B that financial governance accountability is part of the effort to ensure that all inputs and thoughts of the Management unanimously represent the contents of the Financial Statements that will be presented later.

Next, entering the stage of submitting a report in front of the Trustees and Supervisors of the Foundation, it is again seen that the dimension of deliberation animates the breath of the Foundation’s organizational wheel as explained by Informant C below:

“Good financial governance is definitely the dream of all organizations, especially those who are given the mandate to manage the organization. We believe that the implementation of good financial governance is realized to maintain an attitude of mutual trust. The report made by the Management will be asked for approval at a joint meeting with the Trustees and Supervisors of the Foundation. (Informant C5).

“The meeting will end if all participants present unanimously agree on the ratification of the entire contents of the Financial Statements and the approved final balance can be continued in the next transaction period” (Informant C6).

The noema from the informant’s statement above is democracy in the spirit of seeking consensus, as can be seen from the practice of mutual agreement on the overall contents of the financial statements. The noise obtained is that the act of holding a

meeting and asking for approval of the final balance is a reflection of the spirit of democracy. By going through the epoche, the researcher finds that the intentional analysis of the statement is the emergence of awareness of the perpetrators of the incident that financial accountability is imbued with the spirit of carrying out deliberation and consensus on the overall content of financial accountability. At that point, we can see that the eidetic reduction obtained is that the practice of financial governance accountability is a reflection of the application of the spirit of democracy based on deliberation and consensus according to the 4th Precept of Pancasila.

Accountability Based on Social Justice

The Foundation's accountability practices are a reflection of the implementation of organizational governance that can be accounted for to the parties in need. In an effort to provide certainty for the entire content of accountability information, the Foundation is always evenly distributed in making documents to all elements of the Foundation outside the Management as explained by Informant A below:

“Financial accountability as part of implementing the principles of managing the Foundation is our commitment. Every report that we make will certainly be known and obtained by each Head of the Environment. The hope is that the financial information from the report can be disseminated to the public in the neighborhood each” (Informant A7).

“Our effort is to build public trust. Therefore, we hope that no one of the Heads of Environment does not get a financial report. Even by prioritizing the spirit of justice, we often postpone holding accountability meetings if one of the Heads of Environment is unable to attend. Our intention is not just seeking cohesiveness, but trying to be fair in conveying information so that all understand and know each other (Informant A8).

Based on the explanation of Informant A above, the noema is that financial responsibility is a means of building equitable values of justice. This is shown from the noise obtained, namely the actions of the Management in displaying the fairness of report information to all interested parties. Through the epoche stage which tries to delay the conclusion while listening to the next informant's explanation, the researcher gets an intentional analysis, namely understanding the experience of the perpetrators of accountability practices as part of ensuring that the content of financial information is known and understood by all Heads of Environment without exception, so that eidetic reduction obtained from the statement of Informant B, namely that financial governance accountability is part of an effort to build justice for all users of financial information. This view is in line with the basic values of the 5th Precept which is based on social justice.

Conclusion

As a non-profit organization, the Foundation is faced with demands

for transparency and accountability in financial governance. The implementation of accountability as the end result of the clarity of functions within the organization as well as the mechanism of financial accountability is intended not only to be a path to the creation of good governance, but also to build high and sustainable public trust. Moreover, the Foundation as an organization social life is very close to the life of the wider community. Thus, the implementation of accountability is a certainty for the management of the Foundation as the party given the mandate in managing the wheels of the organization.

Through a phenomenological approach, this research produces several important points in seeing the awareness of the perpetrators of the incident playing accountability practices related to the values of Pancasila. Certainty in presenting reports and timeliness in accounting for all financial activities are believed to be a form of offering and implementation of the application of the teachings of God. In addition, in the process of holding an accountability meeting, the perpetrators of the incident never distanced themselves from the divine elements as a form of devotion to God Almighty. The second principle of Pancasila, which focuses on the spirit of upholding human values, looks very real as the basis for the awareness of the perpetrators of the incident playing the practice of accountability. This is

evidenced by the awareness of mutual respect, appreciate and complement each other. In addition, financial statement documents prepared by event actors are interpreted as a means to maintain trust and good relations with the users of the report.

This study also obtained the results that the accountability practices carried out by the perpetrators of the incident were based on the spirit of unity such as: reality The Third Precept of Pancasila. The perpetrators of the incident realized that without a collaborative spirit and unity among elements of the Foundation, the financial reports that were prepared would never be completed and the most important thing was that the discussion of the contents of the accountability report by the supervisors and supervisors of the Foundation was also part of the effort to unite all representatives of Banjar or the whole environment. Ubud Village. Furthermore, to accommodate all inputs and proposals for the improvement of financial statements, deliberations based on the principle of kinship color the processes and activities of the Foundation from preparation to approval of financial accountability made by the Management. This shows that the Fourth Precept of Pancasila animates the awareness of the perpetrators of the incident playing the practice of accountability.

The practice of accountability

carried out by the perpetrators of the incident has a strong relationship with the value of the Fifth Precept of Pancasila which is based on justice. The accountability that is carried out is believed to be a way of justice for all parties who need all the information content of the financial statements. Efforts to present financial statements in accordance with financial accounting standards are intended so that all

information content is useful and evenly accepted by all interested parties. Based on all the results of the discussion, it can be concluded that there is a strong relationship between the values of Pancasila and the awareness of the perpetrators of the incident playing accountability practices at the Ubud Village Tourism Development Foundation.[]

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