

The Meaning Behind Financial Governance Accountability Indigenous Communities

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Abstract

Purpose – This study aims to answer *the because of motives* and *in order to motives* agent of accountability events in *Nyingkrem* practices in customary sub-village of Gelulung, Sukawati customary village.

Methodology – Qualitative methods with a phenomenological approach were applied in this study. Data collection is conducted through interviews, observation and documentation. The informant of this research was taken from the administrator of *banjar adat* (customary sub-village) Gelulung

Findings – The results of the study revealed that the motives of the agent of events in interpreting accountability were based on the motive to maintain Balinese tradition (*dresta*), in an effort to respect the services of ancestors. The sacred procession of deification of witnesses and *cane* offerings is a form of spirituality accountability. And the *banjar* administrator accountability to society at large implicitly presents horizontal accountability.

1. Introduction

Organizations in welcoming their sustainability (going concern) require good governance. In organizing practice, it is known as governance. Governance *in* the context of governance is applied in profit-based organizations as well as other organizations. According to Wahyuni & Yudha, (2022), *governance* is a system that directs and controls companies with the aim of achieving a

balance between the power of authority needed by companies to ensure the continuity of their existence and accountability to stakeholders. The National Committee for Governance Policy (KNKG: 2006) has released the principles of implementing good governance practices including the principles consisting of: transparency, accountability, responsibility, independence, and fairness or equality to be carried out properly in every function of the organization. This principle must be carried out in order to increase organizational value, trust between owners and managers, and then develop the effectiveness, efficiency and added power of the organization in looking at its sustainability. Good corporate governance is an important thing to realize the improvement of company performance through monitoring management performance and ensuring management accountability to shareholders (Nugroho, 2014). However, the application of organizational governance does not only apply to corporate organizations, but also applies to non-profit organizations. It turns out that nonprofit organizations are also obliged to maintain good organizational governance. Examples of nonprofit organizations include governments, foundations, and indigenous non-governmental organizations that were established not only in order to make a profit, but as a function of empowerment and implementation of community activities. In order to develop good organizational governance seen from these various principles, it seems that accountability is an important principle, in accordance with the National Committee for governance policy (KNKG: 2008), accountability is interpreted as clarity of functions in the organization and how to account for them. Sawir (2017) emphasized that public accountability is the obligation of the agent to provide accountability, present, report, and disclose all activities and activities that are their responsibility to the principal who has the right and authority to hold the accountable. Accountability is also defined as the embodiment of an instrument of accountability for the concept of success and failure of the main tasks and functions of the organization (Zawawi, 2019). Accountability practices in organizational financial management are important in the application of good governance principles and become an important concern for nonprofit organizations (Iswari & Rosyid, 2020).

Some previous studies that have conducted research on financial accountability practices in social, religious organizations and indigenous communities are, Putra & Sumadi, (2021) revealing the awareness and motives of the purpose of the administrator of Ulun Danu Batur Temple during the *ngusaba kedasa* ceremony, with awareness as a the owner and server (*pengayah* and *pangempon*) has practiced the disclosure of ceremonial financial information. This uniqueness is also in line with Karma's research, (2018), researchers revealed that accountability does not solely have to be accompanied by complete documents as a source of data but the main thing is the principle of sincerity and trust in the creator, accountability does not require the fulfillment of accounting standards accompanied by modern technology and accountability systems but simply with simple bookkeeping, the principle of karma is the main fortress of accountability where The actor's behavior is limited by the principle of *moksartham jagadhita ya ca iti dharma* or happiness in the world and hereafter. Agyei, (2016) revealed that accountability that occurs in the church can improve the internal control system in terms of revenue receipt and disbursement of funds where standardization of separation of duties, recording of financial transactions and authorization of disbursement of funds can greatly improve internal control in the *kumasi* community in the church. Another researcher Sukmawati et al., (2016) revealed accountability as one of the principles to create good governance. So, it is an important situation for church leaders to avoid fraudulent practices in religious organizations. The results of the study stated that accountability carried out by church managers is horizontal, namely accountability to fellow congregations and vertical, namely accountability to God. In addition to revealing

accountability in church organizations, the application of accountability for mosque management is also a reference in this study. Basri, (2016) discusses the various views and opinions of contemporary Moslem scholars on organizational accountability in Islam. In this study reveals the relationship of accountability in Islam is not only intended to meet the requirements of legality, but also as part of the implementation of obligations to the God (Allah SWT). Muslim scholars agree that accountability mechanisms must be applied in every Islamic religious organization and financial statements are very important in increasing organizational accountability. Sari, (2018) revealed that in the accountability of mosque financial management there are spiritual values, such as: honesty, fairness, and responsibility that affect the practice of accountability in the Baburrahmah Mosque, both in financial management and in terms of prospering the mosque. Accountability practices in other indigenous communities carried out by Meitriani et al., (2017) revealed the concept of *Tri Hita Karana* in financial management, the financial management process based on the *Tri Hita Karana* concept and the impact caused by the application of the *Tri Hita Karana* concept on financial management. Wirayuni et al., (2015) revealed that the Dharma Samudra Tukad Mungga fishing group has implemented accountability procedures such as financial disclosures to group interns and donations that are made consistently every month, rules that bind members and administrators in the group which are a form of control, responsibility, and obligation as well as responsibility carried out if problems occur, the group will declare it in a meeting. Aryasa & Musmini (2020) revealed that accountability and transparency of financial management carried out by *prajuru sekaa* or group administrator have been carried out properly without leaving the meaning of local wisdom of brotherhood or *menyama braya*.

Indigenous communities play a very important role in maintaining cultural values, the existence of indigenous communities is actually the wealth of a nation that has cultural diversity. Indigenous communities are a distinctive social unity by occupying a certain area and considering themselves to have ties within a group. According to Putra & Muliati (2020), indigenous communities are actually dealing with an entity that is not only in the social dimension, but also inseparable from the existence of absolute intelligence in traditional and religious contexts reflecting on the research of Putra et al., (2021). The previous one also revealed the practice of accountability in terms of the concept of human behavior with the motive of awareness of the Agent of events in religious organizations. This research seeks to also be present in the midst of science by revealing accountability practices in indigenous community institutions, Banjar Adat Gelulung, Sukawati Traditional Village. The role of *prajuru banjar* or sub-village administrator as a *krama* or members trustee has attracted the attention of researchers regarding the sustainability of the traditional financial governance system *nyingkrem* or collecting money which is still ongoing today. However, this study aims to explore the awareness of Agent of accountability events related to the motives, causes and objectives of implementing accountability practices in *Banjar Adat* (customary sub-village) of Gelulung, Sukawati Customary Village.

2. Research Method

This research uses a qualitative approach that aims to describe and explore a phenomenon in depth about the meaning of financial governance accountability. Qualitative research is used to understand phenomena about what is experienced by research subjects, such as behavior, perception, motivation, action, etc. holistically in a descriptive way in the form of words and language in a special natural context by utilizing various scientific methods (Surya & Rofiq, 2021). In this study, researchers try to understand the reality that is directly related to the experience of

the administrator of Gelulung customary sub-village (*prajuru banjar adat* Gelulung), especially those who are in direct contact with the accountability practices of *banjar* (sub-village) financial management. The actions and/or talks of individuals become the unit of analysis in the phenomenological analysis knife. The research location is located in *banjar adat* Gelulung, Sukawati Customary Village, Sukawati District, Gianyar Regency, Bali Province. Cresswell (2007) suggestion was employed in this study to determine the sample, namely those who have experiences related to the explored phenomenon and can interpret the experiences experienced. Informants used as data sources in this study can be seen in table 1.

Table 1. List of Informants

No	Name	Code	Education Background	Age
1	Jero Kelian Adat	A	Vocational High School	42
2	Jero Petajuh	B	Senior High School	49
3	Jero Penyarikan	C	Senior High School	60
4	Jero Petengen	D	Senior High School	58
5	Kesinoman	E	Junior High School	64

Source: independent Data (2023)

The data used is mostly primary data collected and gathered from informant interviews, observations and documentation. Moleong (2016) explained that in qualitative research, researchers alone or with the help of others are the main data collection tools. Other instruments used to support research are recorders, cameras, stationery, and so on. The questions used to investigate the level of consciousness of informants are based on revealing the core of each informant's personal experience through two main themes in the study: causal motives and goal motives. This research also involves an analysis of organizational functions and financial accountability in Gelulung Customary Sub-village. During the interview process with the informant, a voice recording device was used to record the informant's statement, which was then transcribed. The data was then analyzed with a phenomenology working paper developed by Kamayanti (2016), divided into five elements, namely, noema, noesis, epoch, intentional analysis, and eidetic reduction. Noema is a concept in the philosophy of phenomenology that refers to the meaning or mental object of an experience. In our experience of objects, noema describes aspects present in our consciousness related to that object, including description, meaning, attributes, and relationships with other objects. Noesis is a concept related to the activity of the mind or consciousness that involves understanding and knowledge. It includes activities such as perception, thinking, imagination, and judgment. Noesis is a subjective aspect of experience that involves our understanding of noema. Epoch is a basic principle in phenomenology that refers to the temporary suspension of judgments or beliefs about objects in the outside world. By applying the epoch, we suspend our assumptions or preconceptions about the external world and focus entirely on our subjective experience. Epoch aims to direct our attention to the structure and essence of experience itself. Intentional analysis is a phenomenological approach that examines the relationship between consciousness and conscious objects. This approach focuses on how our consciousness is directed at or intensified certain objects in our experience. Intentional analysis attempts to understand how our experiences are structured and how objects are given meaning through our consciousness. Eidetic reduction is a phenomenological method of understanding the essence or core structure of an object or experience. In eidetic reduction, we perform deep reflection to identify the universal and essential characteristics of an object or experience. The goal of eidetic reduction is to achieve a deeper and universal understanding of the object or experience.

Husserl's phenomenology emphasized that to understand a phenomenon, one must examine the phenomenon for what it is. That is, one must temporarily preserve or isolate the assumptions, beliefs and knowledge that one already has about the phenomenon. Only by this process is one able to achieve a pure understanding of the phenomenon. Furthermore, Husserl's phenomenology believed that phenomena exist only in the human consciousness to whom they manifest. Therefore, to understand a phenomenon, one must observe the phenomenon through the person experiencing it. The phenomenological fund analysis stage is carried out by the researcher describing the accountability phenomenon as a whole, the horizontalization stage (making a list of questions), the cluster of meaning stage, textural description (the essence of what is experienced by the actor), writing a structural description of the phenomenon that occurs, combining textural and structural descriptions.

3. Results and Discussions

This research focuses on the accountability of financial governance of *nyingkrem practices* in Gelulung Customary Sub-village, Sukawati Customary Village. In this study, the awareness of *prajuru* (administrator) of banjar (Sub-village) as actors in financial accountability was revealed through the collection of subjective information from each informant. The results of the data are then analyzed and can be grouped into two research themes, namely clarity of functions in the organization and financial accountability described in table 2.

Tabel 2. Because of Motives dan In Order to Motives Accountability of Nyingkrem Practice at di Gelulung Customary Sub-village

Because of Motives		In Order to Motives	
Clarity of Functions in Organizations	Ways of Accountability	Clarity of Function In Organization	Ways of Accountability
1. Process of choosing the Administrator / <i>prajuru</i> through voting	1. The Spirit of Serve the members	1. Preserving the Tradition	1. Information Disclosure
2. Service Commitment during becoming witness to the God and inauguration (Medewa Saksi and Mejaya-jaya)	2. The credibility of the Administrator / <i>Prajuru</i>	2. The Glory of <i>Catu tanem tuwuh</i>	2. Carrying out the Member's Mandate
3. Carrying out the tradition / <i>Dresta</i>	3. Member's Unity	3. Maintaining Trust of the members	3. Offerings into Seen and Unseen matter (<i>Sekala-Niskala</i>)

- | | | |
|---------------------------------------|--|---|
| 4. Meeting as the center of democracy | 4. preserving the tradition/ <i>Dresta</i> | 4. Celebration of <i>Tumpek</i> Holy Days |
|---------------------------------------|--|---|

Source: processed data (2023)

The findings of this study are further elaborated into two sub-subjects, namely the motives of the causes and motives of the Agent of financial governance accountability practices in *nyingkrem* practices in Gelulung customary sub-village, Sukawati customary village.

Because of Motives of the agent of Accountability Event

The experiences of event actors in implementing financial accountability in the practice of *nyingkrem* are inseparable from the process of the occurrence of roles based on member trust in giving trust to elected administrators by voting from conscience appointing their leaders. The meeting openly runs democracy, freedom in conveying inspiration for mutual progress towards prosperity. The power of the oath of office in the witness deity ritual is a series of commitments held in carrying out the *ngayah*/volunteering mandate. Grace triumphed in seeking the blessing of *Ida Bhatari* (the goddess) to be endowed with good thought, sight, hearing and action. The *niskala* or unseen dimension encourages the sincere devotion of deed by the administrator. The series of meeting processions held every *tumpek* day (auspicious Saturdays) which began with the practice of *nyingkrem* is an effort to build togetherness and respect the holy day of *tumpek*. *Ngampil* is a recap process that has been systematized and passed down from generation to generation. Negligence in the practice of *nyingkrem* is double sanctioned known as *nikel*. The amount of sanction value is not a measurement in the togetherness of the *banjar*, but the sense of belonging to the *banjar* and the desire to socialize become solace in the silence of the household. Firmness towards decisions is part of the shared responsibility in carrying out duties. This effort is part of maintaining the credibility of the management in implementing financial governance accountability in *nyingkrem* practices. There is an element of practicing *dresta* or tradition, that has become an inheritance and a belief embedded in the human subconscious mind. The phenomenon of horizontal accountability practice is implicit in accountability to member of the Banjar, the occasional entity dominates the series of *nyingkrem* accountability in Gelulung customary sub-village.

In Order to Motives of the agent of Accountability Event

The principle of financial accountability is present in an effort to maintain the glory of Gelulung customary sub-village, good glory is the responsibility of the next generation to maintain it. The awareness of *krama* in *nyingkrem* is an effort to maintain the glory of the tradition that has been formed in Gelulung customary sub-village. Many community activities run unregulated in *awig-awig* (traditional rule) but still run as *dresta* (tradition) in the community. The long process of community habits has become a habit that has been carried out for generations and has become a tradition. The role of *prajuru* (administrator) and *krama* in maintaining tradition are a joint effort in a bond of *banjar* ups and downs. Contribution in every activity is likened to the supply of *tanem tuwuh*, where the contribution of *krama* is interpreted as a foundation in supporting a better life of *krama banjar* (member of *banjar*). Awareness of *krama banjar* also brings self-actualization to *ngayah* (volunteering). *Ngayah* with simplicity displays the simplicity and sincerity of *ngayahin krama* (service to the member). The procession deified *ngayah's* commitment in an effort to ask for *Ida Betara's* blessing in the hope that everything done would be good and the best results. The

accountability practices of financial accountability in *banjar adat* Gelulung are reflected in the bookkeeping of information carried out during the *sangkepan banjar* (*banjar's* meeting). All problems that occur are resolved by deliberation in *sangkepan* (meeting), *sangkepan* as an open pulpit in conveying inspiration. *Krama* concern is very thick in the debate at the time of *sangkepan* or *parum*. As a *prajuru* sticks to the mandate given by *krama*, the *prajuru* effort works well, is part of carrying out the mandate given to the *prajuru*. The prostration of gratitude in the success of *sangkepan* was offered the cane offered to *Ratu Ngurah Penyarikan, Kulkul* and *Pipil*. *Ayaban* cane is distributed to *krama* after finishing the *sangkepan*, cane as sweets, passage to break the ice after the meeting. In order to motives, the perpetrators of accountability events in financial accountability *nyingkrem* in *banjar adat* Gelulung also present awareness to realize penance, *segilik seguluk sebayantakan, paras paros sarpanaya*, is our main goal *mekrama banjar*. Sincere and sincere in self-accounting efforts in completing their duties and work on an occasion. This phenomenon underlies the practice of financial accountability that occurs in Gelulung customary sub-village.

4. Conclusions

The principle of accountability as a form of accountability and openness in traditional financial management is still seen in the practice of *nyingkrem* in *banjar adat* Gelulung. The *nyingkrem* procession in *sangkepan banjar* became an opportunity to observe directly the actors in the activity, and transcendental phenomenological analysis was used to explain two forms of motives underlying accountability practices. The cause and purpose motives behind the perpetrators in carrying out accountability practices have become habits that have been unknowingly carried out from the past. In essence, the awareness of actors in the practice of financial governance accountability in the practice of *nyingkrem* in *banjar adat* Gelulung, shows that the practice of accountability is based on adherence to the awareness of maintaining Balinese *dresta* (hereditary customs) that have been formed in an effort to respect the services of ancestors. So that it reflects the cultural characteristics of the community in maintaining the unity of its community. In addition, this is also inseparable from the spiritual dimension of accountability, where the oath of office is sacred in the procession of witness deity and triumph becomes *ngayah's* commitment, as well as the offering of cane as a means of asking for blessings so that the meeting runs smoothly. Accountability is carried out openly and directly in *sangkepan* (member's meetings) implicitly presenting horizontal accountability, in an effort to open information and maintain trust in *banjar* manners.

The limitations of this research in data analysis involve a complex and subjective process of interpretation, where the informant's experience is limited to memory and not recorded so that data interpretation can be influenced by background, values, and perceptions. This requires foresight and accuracy in conducting analysis, where researchers try to delay assumptions, beliefs and knowledge, to ensure the compatibility of the findings with the data collected. For further research development, it can be to quantitative methods or mix methods. In an effort to maintain community activities that contain cultural values and traditions, it is necessary to build values of openness, honesty, responsibility, discipline, and truth by the *prajuru*. So that with a reflection of accountable and reliable governance practices, it will create a harmonious atmosphere in indigenous communities.

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