



Managerial Accountability of Village-Owned Enterprise Wija Sari: A Case Study Research

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THIS ARTICLE IS AVAILABLE IN:

<https://ojs.unud.ac.id/index.php/jiab>

DOI:

10.24843/JIAB.2020.v15.i02.p02

CITATION:

Sari, D. M. M. Y., & Sudana, I P. (2020). Managerial Accountability of Village-Owned Enterprise Wija Sari: A Case Study Research. *Jurnal Ilmiah Akuntansi dan Bisnis*, 15(2), 152-171.

ARTICLE HISTORY

Received:

20 May 2020

Revised:

24 June 2020

Accepted:

6 July 2020

Abstract

This study aims to provide an in-depth understanding of a specific phenomenon and real situation regarding managerial accountability of Village-Owned Enterprise (BUMDesa) Wija Sari in Samsam Village. The methodology of this research is a descriptive interpretive employing Yin's case study research approach. Qualitative data were collected through observations, interviews and documentation. The results of the study showed that the managerial accountability in BUMDesa Wija Sari in Samsam Village has been adopting practices with characteristics of transparency, honesty, integrity and consistency. Additionally, BUMDesa Wija Sari in Samsam Village also applies the characteristics of participation, sustainability, family and loyalty in the stage of planning, implementation and reporting.

Keywords: Accountability, BUMDesa, planning, implementation, reporting.

Introduction

Village-Owned Enterprise (BUMDesa) Wija Sari in Samsam Village is one of BUMDesa that has sound and orderly administration besides BUMDesa Sukamanah Bogor, BUMDesa Maju Makmur Blitar and BUMDesa Bleberan Gunung Kidul (Sutoro, 2014; Wijaya, 2018) in the midst of many problematic BUMDesa. These problems include discrepancies between reporting and the actual results of organizations activities (Sugesti, 2013), issues of communication, accountability and transparency (Sutoro, 2014), and conflicts of interest between operational managers and village authorities (Budiono, 2015). The success or failure of public sector organizations, BUMDesa is a part, can be linked to governance (Wicaksono, 2015). Stewardship theory can be used to explain aspects of the success or failure of organizational performance. This theory assumes that managers are not motivated by individual goals but rather organizational goals (Donaldson & Davis, 1991). Both theories places accountability as an important element of organizational management (Coy et al., 2001; C., 2003; Mason et al., 2007; Nasional & Governance, 2008). The concept of stewardship can be paralleled with the concept of accountability, because both imply responsibility (Mardiasmo, 2002:21). The concept of good governance can also be linked to stewardship theory (Coy et al., 2001; C., 2003; Mason et al., 2007) which is built on

philosophical assumptions about human nature that are trustworthy, full of responsibility, integrity and honesty (Donaldson & Davis, 1991; Davis et al., 1997). In Indonesia, good governance is often interpreted as an appropriate implementation of management principles (LAN, 2000). In public sector, good public governance is an important foundation for the achievement of national goals (Coy et al., 2001; Nasional & Governance, 2008). Some studies shows that accountability is one of the important principles in good public governance (LAN, 2000; Tjokroamidjojo, 2000; Mardiasmo, 2002; Krina, 2003; Agoes, 2004; Nofianti, 2004; BPK-RI, 2017).

Many researches examining organizational accountability have been carried out, both for business organizations (West & Zech, 1983; Caers et al., 2006; Ramírez et al., 2011; Yudianti, 2015) and public sector organizations (Van Slyke, 2007; Haliah, 2015). In public sector organizations, accountability is assessed in relation to government finances (Surya & Wirama, 2020), non-government organization (Van Slyke, 2007; Van Puyvelde et al., 2012; Sitorus et al., 2013), religious organization (Sari et al., 2018), social organization (role of public sector accountants) (Komalasari et al., 2019) and other community organizations (Budiasih, 2014; Sujana et al., 2015). Methodologically, studies in accountability of public sector organizations have been carried out with a positive approach (Adiwirya & Sudana, 2015; Setiyanningrum, 2017; Umami & Nurodin, 2017) as well as non-positivistic approaches, such as interpretive (Budiasih, 2014), critical (Purnomosidi et al., 2017), phenomenology (Fikri et al., 2010; Komalasari et al., 2019) and ethnography (Randa & Daromes, 2014; Sujana et al., 2015). Public sector organization accountability studies has also been conducted using case study research method, as in Wicaksono (2015) and Surya & Wirama (2020).

A search of the sources of scientific literature indicates that research that specifically examines the accountability of BUMDesa is not widely known yet, let alone the study of accountability of BUMDesa that adopts a case study research approach. Compared to other research approaches, organizational accountability studies employing case study research methods can provide a closely and in-depth understanding of specific, complex and exploratory phenomena of real situations (Yin, 2009; Creswell, 2013). This research approach is unique in social research which is able to provide broad access to examine in depth, detail, intensively and thoroughly the case under study (Pratiwi & Sentanu, 2019; Sudaryono, 2019).

This study is intended to examine managerial accountability of BUMDesa Wija Sari in Samsam Village using a case study research approach. This method is seen as an appropriate research approach in relation to in-depth exploration on the success stories of managerial accountability of the organization that are carried out intensively, in great detail and depth. This study contributes to the use of accountability concept as a theoretical foundation of researches for public sector organizations, especially those that have similar characteristics with BUMDesa. In the practical level this study can contribute to the management and stakeholders of BUMDesa in carrying out its governance role. As a highly regulated organization the key to successful governance of a BUMDesa has great potential to be replicated by other BUMDesa.

Based on the discussion that has been presented, it can be mentioned that the research design conceptually applied in this study is as shown in Figure 1.

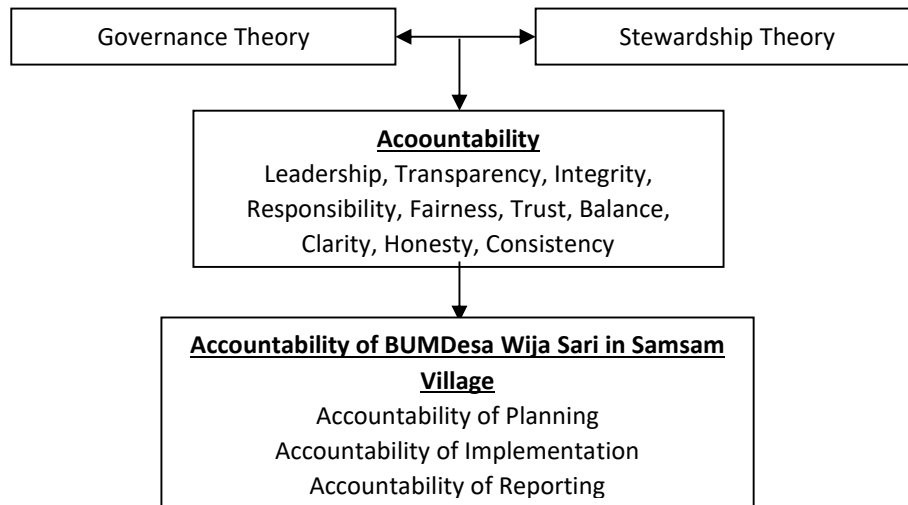


Figure 1. Research Conceptual Design

Source: Processed Data, 2020

The concept of accountability, which is one of the important elements of governance and stewardship, contains some main characteristics including leadership, transparency, integrity, responsibility, fairness, trust, balance, clarity, honesty and consistency (Coy et al., 2001; Nofianti, 2004; Nasional & Governance, 2008). The existence and application of the main characteristics of accountability will be assessed at the planning, implementation and reporting. This discussion emphasizes that, from the standpoint of governance and stewardship, there are good reasons to apply the concept of accountability (LAN, 2000; Coy et al., 2001; Krina, 2003; Nofianti, 2004; Mason et al., 2007; Nasional & Governance, 2008; BPK-RI, 2017) as a foundation for studies on the success or failure of public sector organizations (Coy et al., 2001; C., 2003; Mason et al., 2007), including BUMDesa. To determine the boundaries of the case study, in this study the accountability terminology used, refers to Permendagri Number 113 of 2014 concerning on management of village finances in article 1 section 6 which states that village financial management for funds transferred to BUMDesa is the whole activity which includes accountability in the planning, implementation and reporting obligation.

Research Method

This study has exploratory characteristics and requires the adoption of a qualitative research design in which the researcher wants to understand a particular problem or situation in great depth which generally describes individual differences or unique variations of a problem (Yin, 2009; Eriksson & Kovalainen, 2011). The research approach used is case study research. This research approach is considered appropriate to examine the success story of managerial accountability of BUMDesa Wija Sari in Samsam Village from closely, full-scale, specific, complex and real aspects.

This explorative study requires access to the organization and the correspondentss (Bungin, 2011:20). Access to the research site was obtained through the head of the Samsam Village and Chairman of BUMDesa Wija Sari in Samsam Village. As a resident of Samsam Village, researchers have almost no difficulty in accessing locations, building relationship with correspondents and obtaining permission to observe and access BUMDesa’s documents. The relationship between the researcher,

the site and the correspondents is very important to be maintained during and after the completion of the study (Firman, 2018). This is adopted by maintaining communication, because the distance of the residence of the researcher and the correspondents is very helpful in fieldwork. Fortunately, researchers can meet with correspondents frequently, so that the conversation can take place at many occasions. Even though it was not designed, if the results of the conversation have significance for the researcher, it will be recorded and considered as research data.

Research data for case study research was obtained from interviews, observations and documentation (Creswell, 2013:135). Semi-structured interviews were conducted with key correspondents and supporting or validating correspondents using an interview protocol consisting of some guiding questions as well as follow up questions. Key correspondents are organization management which carry out accountability practices directly in daily operation of BUMDesa. The key correspondents were the Chairman and Treasurer of BUMDesa Wija Sari in Samsam Village. Correspondents required to validate or check the accuracy of information provided by key correspondents. The validating correspondents were the head of the Samsam Village (2014-2019 period) and Secretary of Supervisor BUMDesa Wija Sari in Samsam Village. In addition to the results of interview with validating correspondents, the results of interviews with key correspondents is also validated using observational data (observing the state of the object directly) and related documents (photos of activities, organization documents and other archives related to reporting obligations). According to Yin (2009), this type of validation approach is referred to as the use of data triangulation.

Although this research was conducted after obtaining approval from the Head of The Samsam Village, ethical principles namely informed consent, anonymity and confidentiality (Hidayat, 2009) has always been followed appropriately by researchers. Because the approval from the Head of The Samsam Village, Supervisor and Operational Managers of BUMDesa Wija Sari in Samsam Village was given to the researchers with reason it could become an example in the accountability of BUMDesa management. In this study, correspondents coded as K1 and K2 are the key correspondents while V1 and V2 are validating correspondents.

The data collected from the fields was analyzed through three main steps following Yin (2009:123): 1) define and design, 2) prepare, collect and analyze, and 3) analyze and conclude. Define and design step consist of develop theory, select cases and design data collection protocol. The following step, prepare, collect and analyze related to conducting 1st case study, 2nd case study, remaining case study and write individual case report. The final step is analyzing and concluding, consists of draw cross case conclusions, modify theory, develop policy implications and write cross case report.

The first stage in designing research is conducted by developing theories that are determined from questions according to the focus of the study. Then the development of theory to determine cases (accountability of planning as the 1st case, accountability of implementation as the 2nd case, and accountability of reporting obligation as 3rd case) and design of data collection protocols (observation, interviews and documentation). The next step is to collect data in each case from the data source using non-participant observation. After the data is completed, write a report of the data collected (interviews results, observation and documentation) and checking for data accuracy and making correction to the interview results that are unclear. The final stage is to draw conclusions and match patterns, conduct dialogue of findings with the

theories (governance, stewardship theory and accountability), develop implications between theory and research results. The final step of the research is to make a research report outlined in narrative text.

The technique of checking the validity of qualitative research is divided into four criteria, namely the credibility, transferability, dependability and confirmability (Moleong, 2017:324; Sugiyono, 2017:458). The credibility criteria is extension of participation and triangulation by comparing interview data with data from observation and related documentation. Transferability criteria by referring to the ability level of research results by enriching understanding and comparing with similar or relevant research regarding the practice of accountability in the management of public sector organizations, especially BUMDesa. The dependability criteria are reliability by holding replication of the study if two or more repetitions of the study are held under the same conditions and the results are the same, so the reliability is achieved. Confirmability criteria by establishing objectivity in terms of agreement between subjects with the results of research conducted in continuous consultation.

Result and Discussion

As a result of the elaboration of governance theory, stewardship theory and the concept of accountability, the study of cases is limited to the accountability of planning, implementation and reporting obligation. This is consistent with Permendagri Number 113 of 2014 in article 1 section 6 that the Management of Village Finances whose funds are transferred to BUMDesa must include accountability of planning, accountability of implementation and accountability of reporting.

This research is presented directly in the form of direct quotes from correspondents and have the character of narrative. Interview results obtained, heard repeatedly (for one week at each correspondents) by researchers then made in the form of a manuscript. The data has been analyzed in depth on the interpretation of correspondents based on the boundaries of the case and the theme of the case, then retold about the success of the accountability practices for the management of BUMDesa Wija Sari in Samsam Village.

Accountability of planning is the initial in the management of BUMDesa Wija Sari in Samsam Village. The planning phase starts from holding a coordination meeting with the operational manager, holding a work plan meeting with advisor and supervisor, and ending with a general meeting of the work plan by inviting elements of the community who are in the Samsam Village environment. The statement is in accordance with the results of the Correspondents K1 interviews as follows.

“For the planning of BUMDesa work programs for the future, we will make the planning with the implementing agency first. Planning is made at meetings with advisor, supervisor and operational executors. What we do in the work program is discussed together so whatever the results of the discussion we will bring to the BUMDesa work plan meeting the following year, that is the BUMDesa work plan program. Then at the work plan program meeting we carried out in October of the year. It would be four months before RAT... those are BUMDesa’s plan for how to apply BUMDesa transparency for the accountability to the community.”



Figure 2. General Meeting Work Plan of BUMDesa Wija Sari in Samsam Village

Source: Processed Data, 2020

Broadly speaking, the accountability mechanism for the management accountability of planning BUMDesa Wija Sari in Samsam Village was also implemented by Correspondents V1 who stated as follows.

“First they had a meeting with their co-workers. Only then did they coordinate a meeting with me, inviting me with the supervisor. I certainly came because I indirectly became advisor. There they delivered their work program. I together with supervisor, provide input, suggestions, proposals and ideas, if any, the work program should be compiled first, whatever is to be made so that the program will be sustainable later. Only later will the general meeting discuss the program for approval. Later in the village meeting (Musdes) the operational manager will deliver it to the public later. Usually in the Musdes there are those who give suggestions, input, proposals and ideas, but the essence does not change much.”

The operational manager held a general meeting of the BUMDesa Wija Sari in Samsam Village on December 22nd, 2019 in order to collect the aspirations of the villagers regarding the work program, one of which was to develop a creative economy/shop and from a skills business group which was then made into a report of meeting results. The BUMDesa work plan public meeting invited leaders and members of community organizations within the Samsam Village environment. The results of the interview with Correspondents K2 stated as follows.

“At the time the people present were head of the village together with secretary and villages official. Supervisors along with operational implementers. Head of the hamlets in Samsam Village, Head of BPD in Samsam Village with members, Head of LPM in Samsam Village with members, Head of PKK, Head of Youth Organizational, Head of The Traditional Village in Samsam Village.”

After the general meeting the work program plan was successfully carried out, Head of BPD in Samsam Village invited the Operational Manager and Supervisor of BUMDesa Wija Sari in Samsam Village to attend the Musdes. During the Musdes, the operational manager reported the BUMDesa work program for the following year which was approved by Head of BPD in Samsam Village as the party overseeing the village funds whose funds were transferred to BUMDesa Wija Sari in Samsam Village.

In this case, BUMDesa Wija Sari in Samsam Village has carried out the principle of transparency and participation to achieve sustainable principles in the management accountability of planning.

Table 1. Significant Meanings of Managerial Accountability of Planning BUMDesa Wija Sari in Samsam Village

No.	The Meaning of Results
1	BUMDesa plans to apply BUMDesa transparency for accountability to the community.
2	Bottom up planning will shows good governance.
3	The form of information disclosure on BUMDesa work programs to the wider community in Musdes, in addition to meetings held by operational managers.
4	BUMDesa Wija Sari in Samsam Village is always open in accepting input, suggestions, ideas and proposals.
5	Community participation at the meeting / Musdes that discussed the BUMDesa work program was very high and positive.
6	The purpose of the meeting held by the operational manager can convey what programs will be carried out in order to develop a business that is sustainable.

Source: Processed Data, 2020

Transparency is an activity that influences the accountability of the BUMDesa's planning, because the inclusion of capital from the village government in the form of financing and village wealth is given up to be managed as part of the BUMDesa. Therefore, operational managers every year starting on September each year concerned, have prepared work programs or businesses that will be developed. Implementation is carried out by operational managers, namely holding work plan meetings with relevant community elements.

After the accountability of planning is completed, the management accountability of implementation BUMDesa Wija Sari in Samsam Village is carried out entirely by the operational manager consisting of supervisor, chariman, secretary, treasurer and savings officer in accordance with Inauguration Letter Number 570/26/IV/PelKum/2017. The performance of BUMDesa Wija Sari in Samsam Village is more engaged in banking (saving, loan and depositing), brokering (PPOB payment services) and trading (agricultural products business). In carrying out the work program from 2017-2019, there are still work programs that have not been realized. Among them is the use of land to be made in front of the Samsam Village Office which is then contracted (renting), the use of the old road to be used as a village market / *senggol* market and the use of *beji* water as refill water (serving) which has been hit due to limited capital.

Although BUMDesa Wija Sari in Samsam Village is a village-owned institution, its management pattern adopts modern performance-based management. BUMDesa must be accustomed to formulating targets, designing strategies to achieve them and evaluating the achievement of those targets. Therefore, operational managers must develop professional performance at work by applying basic principles in work related to selling service and finance. The results of the interview with Correspondents K1 stated as follows.

"...wherever we work related to finance, the main principle that we underline the most in working is the principle of honesty and kinship. The principle of honesty means how we manage finances and also coordinate colleagues because if it is based on the principles of honesty and kinship, every colleague who is happy to work automatically he has loyalty to the village community. If there is no sense of kinship means automatically the workplace or work space will feel uncomfortable.

With the inconvenience, it can cause things that we don't want. Maybe I am as the chairman who reminds operational implementing colleagues to always uphold the first principle of honesty, the second principle of kinship and the third is loyalty. Because if all three things are in balance, automatically a good working atmosphere if it's a good working atmosphere whatever our responsibility to manage village funds hopefully can be implemented."

Not much different from the results of the interview with Correspondents V2 as follows.

"In collaboration between colleagues, from the beginning I personally along with other supervisor members always taught that we are a family that is building an organization. I have also personally said that an organization can be successful because its operational managers are honest, not rigid and loyal to the institution. Be honest with coworkers, be honest with finances. So far as I see it, there are no problems with the finance they manage. This means that no one has been found to do such corruption, even yesterday I had seen that there were reports that were not it balance, they were willing not to go home until the financial statements were in balance. At most meetings we carry out weekends and the formation is always complete, present from operational managers and that includes their loyalty. Not rigid means that there are policies made by operational managers and are willing to accept input. I think their cooperation has been good, very compact that I feel. Hopefully the principles of kinship, honesty and loyalty are maintained and continue to improve, so that they are in line with the goals of our organization."

This means, BUMDesa Wija Sari in Samsam Village applies the principle of participation, transparency, kinship, honesty, loyalty to create institutional integrity. In carrying out business activities of BUMDesa Wija Sari in Samsam Village, operational managers serve the community by providing maximum services aimed at attracting community participation. As is the case, the people who come to the BUMDesa Wija Sari in Samsam Village to conduct transaction, the operational manager always give greetings and smiles in order to create a good and comfortable atmosphere of communication and service.

Table 2. Significant Meanings of Managerial Accountability of Implementation BUMDesa Wija Sari in Samsam Village

No.	The Meaning of Results
1	In the service of giving greetings and smiles, which can attract community participation in running a BUMDesa business.
2	Embodiments of transparency in managing BUMDesa's finances by reporting BUMDesa's monthly financial reports to related parties.
3	BUMDesa Wija Sari in Samsam Village applies a kinship system in its management.
4	Operational Manager BUMDesa Wija Sari in Samsam Village applies the principle of honesty by making reports and transactions in accordance with activities to form trust from the community.
5	BUMDesa Wija Sari in Samsam Village applies the principles of loyalty to the institution.
6	BUMDesa Wija Sari in Samsam Village builds integrity by not forgetting the identity of <i>menyame braya</i> as the Balinese people who run BUMDesa.

Source: Processed Data, 2020

NO	TGL	BULAN	POSISI	SUGGA	DENDA	BUNGA	SISA
1	21	02	250.000	50.000	-	300.000	4.750.000
2	22	03	252.500	47.500	-	300.000	4.242.000
3	24	04	244.000	44.000	-	300.000	3.782.000
4	25	05	237.500	42.500	-	300.000	3.284.000
5	27	06	230.000	38.000	-	300.000	2.762.000
6	29	07	222.500	37.500	-	300.000	2.196.000
7	29	08	215.000	34.500	-	300.000	1.628.000
8	27	09	208.000	32.000	-	300.000	1.058.000
9	26	10	200.500	29.500	-	300.000	488.000
10	28	11	193.000	26.000	-	300.000	108.000
11	23	12	186.000	23.000	-	300.000	1.028.000
12	31	01	178.000	21.000	-	300.000	1.049.000
13	25	02	169.500	18.500	-	300.000	1.545.000
14	16	03	163.500	16.500	-	300.000	1.545.000
15	27	05	-	11.000	-	300.000	1.545.000
16							
17							
18							
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25							

Figure 3. Loan Book of BUMDesa Wija Sari in Samsam Village

Source: Processed Data, 2020

Operational managers also apply the principle of transparency in the implementation. It aims to involve the community in every work program implementation and receive openness on suggestions or proposals from the community to progress and work together to build BUMDesa Wija Sari in Samsam Village, in addition to reporting monthly financial reports according to their business activities to head of the village and supervisor.

In addition to upholding the principles of participation and transparency, the operational manager of BUMDesa Wija Sari in Samsam Village in running its business and managing its organization applies the principles of kinship, honesty and loyalty. These three principles will lead to the goal of integrity. The integrity of operational managers must be directed at the progress of institutions and villages, so that community integrity is expected to emerge towards BUMDesa Wija Sari in Samsam Village.

The principle of kinship indicates by BUMDesa Wija Sari in Samsam Village is by giving loan and loan payments to the community. In accordance with the results of interviews, photos of activities and observations of researchers on the research site, such as loan payments should be due on the 4th but operational managers provide loan leeway until the 25th of the month. If there are people who cannot pay the installments and interest, the operational manager also provides a policy by allowing the community to only pay the interest in the meantime.

At the time of granting loan, people who want to get loan compensation need a policy from the Chairman of BUMDesa Wija Sari in Samsam Village, with the previous note that the community is always on time in payment of loan and complete administrative requirements.



Figure 4. Transactions between Treasures and Customers at the BUMDesa Wija Sari in Samsam Village

Source: Processed Data, 2020

However, the policy also applies the precautionary principle in providing loan. In addition to the community, the principle of kinship is also applied with colleagues, such as work permits and does not discriminate between positions. The principle of honesty applied by BUMDesa Wija Sari in Samsam Village in carrying out its tasks. Honesty in carrying out tasks in BUMDesa Wija Sari in Samsam Village is not merely about moral ethics, but it must be a work culture. In accordance with the results of interviews, photos of activities and observations on the research site, every transaction made by the operational manager and the customer is always done face to face, between the treasurer and the customer. In addition, the savings officer who collects savings around the village consisting of 6 *banjar dinas* and the same time makes a deposit to the treasurer when the activity ends, between money and proof of deposit must be in accordance with what is recorded in the annex to the collection of daily savings and the amount of money.

The principle of loyalty is one of the important things in carrying out work. Loyalty in organizations can usually be seen from hard work and seriousness in undergoing work program in accordance with the vision and mission. The principle of loyalty applied by BUMDesa Wija Sari in Samsam Village is divided into two aspects, namely managerial aspects and community aspects. By applying this principle, Operational Manager of BUMDes Wija Sari in Samsam Village is not allowed to mix work and personal matters. In accordance with the results of interviews and observations on the research site, the operational manager always serves the community wholeheartedly, even though operating hours have passed but if the daily cash report has not been completed, the operational manager still serves withdrawal or deposit transactions, doing additional work outside working hours to make reports, collects loan and savings. Viewed from the aspect of the community in accordance with the results of observations through the research site, community participation can be seen from the amount of savings and deposits customer collected within 8th months totaling Rp 376,630,200,- and Rp 283,000,000,-.

The reporting obligation for managing BUMDesa Wija Sari in Samsam Village is a stage carried out by supervisor with the operational manager. The obligation starts from creating a monthly progress report consisting of an income statement, balance sheet

and conducting to RAT. This is based on the results of the interview with Correspondents K2 as follows.

“To report liability, we make income statement and balance sheet that is reported monthly. The report was reported to head of the village and supervisor.”

The results of the interview are not much different from Correspondents V2 which is the key correspondents as follows.

“So, management accountability of reporting BUMDesa is one of the implementation of the accountability is that we must follow the procedures for reporting as specified in the Permendesa, where at least it has been mentioned to account for the BUMDesa results. And in transparency, BUMDesa reports every month to supervisor, head of the village, including DPMD of Tabanan Regency, the head of the sub-district and the village assistant. Every 3rd months an announcement is made on the board that has been provided at the village office as a transparency to see the business development of BUMDesa”

An organization or business entity of any kind should make a record of every transaction made. This is no exception for BUMDesa Wija Sari in Samsam Village. From the results of interpretations with correspondent’s interviews, photos of activities and observations on the research site means applying the principle of transparency and participation in the management accountability of reporting BUMDesa Wija Sari in Samsam Village that becomes the main concern honestly and consistently so that financial transactions are correct, which ultimately can be accounted for openly/transparently to the community.

The principle of transparency implemented by the operational manager is by making a consistent and honest accountability report, routinely reported to head of the Samsam Village as an advisor and supervisor. Reporting is a form of accountability carried out by Operational Manager of BUMDesa Wija Sari in Samsam Village. The reporting system that is made is still very simple, including income statement and balance sheet, which reports on the results of the business and development of BUMDesa Wija Sari in Samsam Village. The report is reported monthly to head of the Samsam Village and Supervisor of BUMDesa Wija Sari in Samsam Villgae.

Table 3. Significant Meanings of Managerial Accountability of Reporting BUMDesa Wija Sari in Samsam Village

No.	The Meaning of Results
1.	Make a balance sheet and income statement every month and per year, including reporting on the classification of types of businesses BUMDesa Wija Sari in Samsam Village to related parties.
2.	The operational manager conducts an evaluation meeting with advisor and the supervisor once every 3 rd months.
3.	Each year organizes a RAT with all elements of the community in Samsam Village to report on the development and performance of BUMDesa Wija Sari in Samsam Village.
4.	The operational manager posts the liability report on the bulletin board.
5.	The liability report of concern is honesty and consistency so that financial transactions are correct, which can ultimately be accounted for openly/transparently to the public.

Source: Processed Data, 2020



Figure 5. Announcement Board BUMDesa Wija Sari in Samsam Village

Source: Processed Data, 2020

Then every three months an evaluation meeting is held with operational managers by inviting advisor and supervisor, which is then posted in front of the BUMDesa Wija Sari in Samsam Village. This is a form of transparency of BUMDesa Wija Sari in Samsam Village towards the community. Even though the report that was made was still simple, in general the operational manager did not find any obstacles.

Reports on the development and performance of BUMDesa Wija Sari in Samsam Village are reported to be held annually every January in the year. The principle of participation is applied by the operational manager with supervisor when organizing the RAT by inviting related parties, such as the DPMD of Tabanan Regency, Head of The Sub-District of Kerambitan, Samsam Village Assistant, Head of BPD in Samsam Village with members, Head of LPM in Samsam Village with members, Head of The Samsam Village with village officials, Head of PKK in Samsam Village, Head of Karang Taruna Wija Sari, Head of The Traditional Village in Samsam Village and all delegations of community organizations in the Samsam Village who directly or indirectly involved the community represented by the community delegation.

Accountability is an important element of governance and stewardship that contains the main characteristics including leadership, transparency, integrity, responsibility, fairness, trust, balance, clarity, honesty and consistency (Coy et al., 2001; Nofianti, 2004; Nasional & Governance, 2008). The results of the study show the characteristics of accountability equality with those implemented by BUMDesa Wija Sari in Samsam Village namely transparency, integrity, trustworthiness, honesty and consistency. Meanwhile, differences in the characteristics of accountability applied by BUMDesa Wija Sari in Samsam Village but not explained in the concept are participation, sustainable, kinship and loyalty, but still have meaning and are interconnected to realize good governance in the accountability of organizational management.

The characteristic of participation in the concept of accountability explains the taking part or participation of the community which is represented by the community delegation directly or indirectly by taking part or participating in each stage, exercising their rights in expressing opinions in the decision making process that concerns the



Figure 6. RAT 2019 of BUMDesa Wija Sari in Samsam Village

Source: Processed Data, 2020

interests of the community. Villages with a variety of local wisdom, especially as the Balinese, of course community participation is one of the legacies that must be maintained, therefore the participation model and mutual cooperation spirit need to be adopted by the village government, especially those who are managing BUMDesa. So that each work program through the type of business offered is not merely part of it or because of the demands of implementation but because there is a need and is indeed needed by the community. The sustainable characteristics in the concept of accountability explain sustainable business activities that must be developed, maintained and preserved by the community in the BUMDesa. A sustainable BUMDesa business must receive support from the community. Therefore, operational managers always coordinate, communicate and evaluate together with advisors and supervisor to always be present in the midst of the community in terms of serving the community so that the business offered is in accordance with the needs of the community. The characteristic of participation and sustainability is one of the BUMDesa principles that must be applied in addition to the principles of cooperation, emancipation, transparency and accountability (Sutoro, 2014).

The relationship between kinship characteristic and the concept of accountability in managing their organization is not about one person in a particular condition but rather a unity under the same conditions, the same fate and on the basis of joint efforts. That is what is instilled by Operational Manager of BUMDesa Wija Sari in Samsam Village anytime and anywhere, such as solving problem for loan payments. Where we Balinese society, is very thick with the concept of *manyame braya* to help each other. So that the concept of accountability in organizational management is not only in the form of written documents but how the concept of accountability becomes a family relationship in managing community organizations, especially those that have characteristics such as BUMDesa.

The loyalty characteristic is related to the integrity characteristic in the concept of accountability which is an important element of governance and stewardship (Coy et al., 2001; Nofianti, 2004; Nasional & Governance, 2008). Loyalty characteristics applied

by BUMDesa Wija Sari in Samsam Village are divided into two aspects, namely managerial aspects and community aspects. In the aspect of management that prioritizes the interests of the organization and provides services in wholeheartedly to the community which is a service or in the life of the Balinese people is known by the concept of *ngayah*. While the community aspects are reflected in the panic nature of the community towards BUMDesa Wija Sari in Samsam Village because of its family system and is used as a financial consultant by the community. The high level of panic within the community was also reflected in the increase in the number of customers, the amount of savings and deposits collected hundreds of millions of rupiah by 8th months.

Based on the discussion, the characteristics of participation, sustainable, kinship and loyalty can be related to the concepts of good governance and stewardship theory which are built by philosophical assumptions about human nature that can be trusted, full of responsibility, integrity and honest (Donaldson & Davis, 1991; Davis et al., 1997) although these characteristics are not explained in the concept of accountability. This study can contribute to the use of the concept of accountability as a research foundation for public sector organizations especially those that have characteristics such as BUMDesa. In the practical level, this study can contribute to the management and stakeholders of BUMDesa in carrying out its governance role by applying the concept of accountability to the characteristics applied by BUMDesa Wija Sari in Samsam Village namely participation, sustainable, kinship and loyalty.

Conclusion

Based on research that has been conducted regarding the success of managerial accountability practices of BUMDesa Wija Sari in Samsam Village, it can be concluded that in carrying out the management accountability of planning carries out the characteristics of transparency, participation and sustainability. In the management accountability of BUMDesa Wija Sari in Samsam Village, the operational manager applies the characteristics of participation, transparency, kinship, honesty, loyalty and integrity. At the management accountability of reporting, operational manager and supervisor applies the characteristic of transparency, participation and consistency.

Researchers are aware that this study still has some limitations and far from perfection. Researcher only uses correspondents who are the key people in the management accountability of BUMDesa Wija Sari in Samsam Village. This study does not include the views and opinions of the Samsam Village community as the principal of BUMDesa Wija Sari in Samsam Village. Future researches can add correspondents from outside of the organizations to gain balance considerations especially those correspondents who understand managerial aspects of similar organizations. This approach might add data accuracy to support research.

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Appendix

Matching Patterns For Data Analysis According to Yin (1998)

Research Question	Proposition	Data Required	The Logic of Data Associations and Propositions
What stages are carried out by the operational manager in the management accountability of planning?	Implementation of the main characteristics of the concept in the accountability of management accountability of planning BUMDesa Wija Sari in Samsam Village	<ul style="list-style-type: none"> • Report of meeting results • Meeting attendance list • Photos of activities Data collection methods: interviews and documentation	Reports of meeting results, meeting attendance list, photos of activities, interviews and documentation ↓ Connecting the main characteristics of the accountability concept of management accountability of planning BUMDesa Wija Sari in Samsam Village
How do operational managers to build BUMDesa through programs that have been running, managing finances and working with colleagues in accountability of implementation?	Implementation of the main characteristics of the concept in the accountability of management accountability of implementation BUMDesa Wija Sari in Samsam Village	<ul style="list-style-type: none"> • Photos of activities • 2017-2019 income statement • 2017-2019 balance sheet report • 2017-2019 liability report Data collection methods: observation, interviews and documentation	Photos of activities, 2017-2019 income statement, 2017-2019 balance sheet report, 2017-2019 liability report, observation, interviews and documentation ↓ Connecting the main characteristics of the accountability concept of management accountability of implementation stage of BUMDesa Wija Sari in Samsam Village
What are the steps	Implementation of	<ul style="list-style-type: none"> • Photos of 	Photos of activities,

Research Question	Proposition	Data Required	The Logic of Data Associations and Propositions
that have been taken by the operational management accountability of reporting the BUMDesa program funded by village funds?	the main characteristics of the concept in the accountability of management accountability of reporting BUMDesa Wija Sari in Samsam Village	<ul style="list-style-type: none"> activities • 2017-2019 income statement • 2017-2019 balance sheet report • 2017-2019 liability report <p>Data collection methods: observation, interviews and documentation</p>	<p>2017-2019 income statement, 2017-2019 balance sheet report, 2017-2019 liability report, observation, interviews and documentation</p> <p style="text-align: center;">↓</p> <p>Connecting the main characteristics of the accountability concept of management accountability of reporting BUMDesa Wija Sari in Samsam Village</p>
What did you know as head of the village/secretary of the supervisor in management accountability of planning BUMDesa Wija Sari in Samsam Village?	Implementation of the main characteristics of the concept in the accountability of management accountability of planning BUMDesa Wija Sari in Samsam Village	<ul style="list-style-type: none"> • Report of meeting results • Meeting attendance list • Photos of activities <p>Data collection methods: interviews and documentation</p>	<p>Reports of meeting results, meeting attendance list, photos of activities, interviews and documentation</p> <p style="text-align: center;">↓</p> <p>Connecting the main characteristics of the accountability concept of management accountability of planning BUMDesa Wija Sari in Samsam Village</p>
What do you know and observe as (head of the village/secretary of the supervisor)	Implementation of the main characteristics of the concept in the accountability of	<ul style="list-style-type: none"> • Photos of activities • 2017-2019 income statement 	<p>Photos of activities, 2017-2019 income statement, 2017-2019 balance sheet report, 2017-</p>

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Research Question	Proposition	Data Required	The Logic of Data Associations and Propositions
about how the operational manager to build BUMDesa through programs that have been running, managing finances and working with colleagues in management accountability of implementation?	management accountability of implementation BUMDesa Wija Sari in Samsam Village	<ul style="list-style-type: none"> • 2017-2019 balance sheet report • 2017-2019 liability report Data collection methods: observation, interviews and documentation	2019 liability report, observation, interviews and documentation ↓ Connecting the main characteristics of the accountability concept of management accountability of implementation stage of BUMDesa Wija Sari in Samsam Village
What do you know as head of the village/secretary of the supervisor at the management accountability of reporting BUMDesa Wija Sari in Samsam Village?	Implementation of the main characteristics of the concept in the accountability of management accountability of reporting BUMDesa Wija Sari in Samsam Village	<ul style="list-style-type: none"> • Photos of activities • 2017-2019 income statement • 2017-2019 balance sheet report • 2017-2019 liability report Data collection methods: observation, interviews and documentation	Photos of activities, 2017-2019 income statement, 2017-2019 balance sheet report, 2017-2019 liability report, observation, interviews and documentation ↓ Connecting the main characteristics of the accountability concept of management accountability of reporting BUMDesa Wija Sari in Samsam Village

Source: Data Processed, 2020