

## Accountability Concept of Village Fund Management through Religious Spirit

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### ARTICLE INFORMATION

#### Publication information

#### Research article

#### HOW TO CITE

Prasetyo, J. E., & Sabihaini (2023). Accountability Concept of Village Fund Management through Religious Spirit. *International Journal of Applied Business and International Management*, 8(2), 193-205.

#### DOI:

<https://doi.org/10.32535/ijabim.v8i2.2470>

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Received: 19 June 2023

Accepted: 20 July 2023

Published: 20 August 2023

#### ABSTRACT

Village funds management and its accountability reports in Indonesia are very important since it relates directly to many people in villages and deals with a significant amount of funds. The accountability of village funds is also beneficial for the sustainability of the local government development. This study tries to deconstruct the accountability of the village funds using samples from eight villages in Tempel district, Sleman regency, Special Province of DI. Yogyakarta. The village heads, village secretaries, members of the village management board, and village treasurers were selected as the main informant. The validity of the data was done by several tests, namely credibility, transferability, dependability, and confirmability tests. Results indicate that the accountability of village fund management in the observed sample sites covers vertical accountability, horizontal accountability, social accountability and spiritual accountability. This study implies that the ongoing accountability performed by the village fund managers is accountability from the perspective of both the world and the hereafter.

**Keywords:** Accountability, Spiritualism, Village funds management

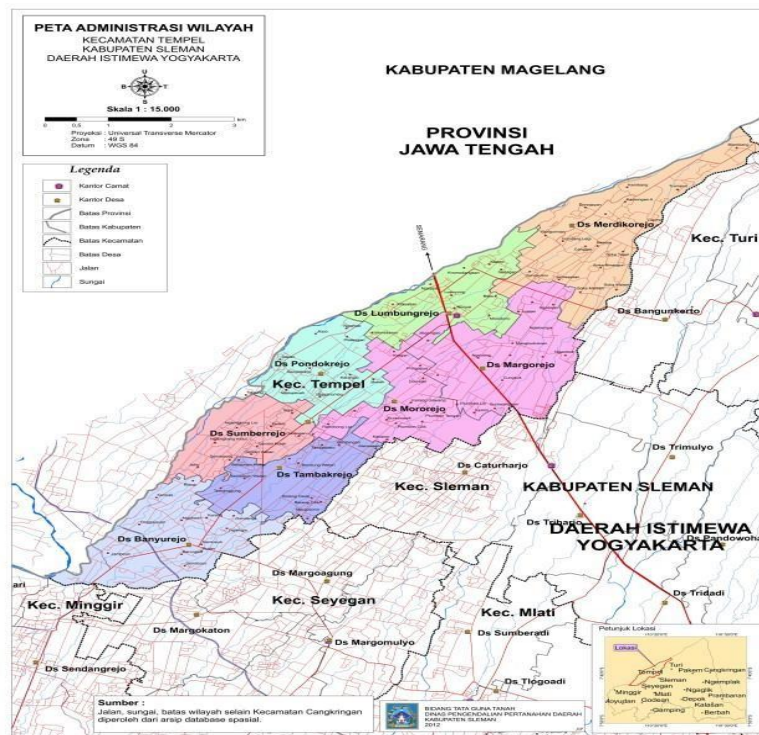
## **INTRODUCTION**

The Republic of Indonesia Regulation Number 6 of 2014 about village explains the self-independence of the village authority. Village independency is a form of implementation of development on the village level as performed by the local government. The goal is to alleviate poverty, enhance the quality of life, and increase rural communities' welfare (Nurfaisal, Mutiarin, & Sakir, 2019). The objectives of village funds include public services improvement in villages, poverty alleviation, village economy advancement, closing the gaps in development between villages, also strengthening suburban communities as development subjects (Kementrian Keuangan Republik Indonesia, 2017). In realizing the goals of village development, each village receives national village funds or Dana Desa. The funds mentioned above refer to the State Budget (APBN) allocation intended for the village, transferred through the Budget of Income and Expenditure (APBD) district/city and aimed for the village community development and empowerment.

In 2019, the Indonesian government allocated IDR. Seventy trillion for 74,953 villages throughout Indonesia. Each village gets village funds of about IDR 934 million per village. The amount of village funds allocated by the Central Government can create a vulnerability to be misused or mismanaged. Therefore, there needs to be proper supervision of village funds realization (Kementrian Keuangan Republik Indonesia, 2017). The village fund management, listed in Article 24 (g) of the Indonesia Regulation Number 6 of 2014 concerning "Dana Desa", stated that the magnitude of the village government's authority resulted in the village government's responsibility to manage them accountably. Responsibility is the principle which states that any activity resulting from the village activities' governance is the subject of accountability to the village community, conforming the legal provisions. The Indonesia Law Number 6 of 2014 is the basis of accountability performed at this time.

This study uses Tempel District of Sleman Regency in Special Province of Yogyakarta – Indonesia. Geographically, Sleman Regency is in the northern part of DIY (Figure 1), which borders the Bantul Regency and Yogyakarta City in the South, Klaten Regency in the East, Boyolali Regency in the North, Magelang Regency and Kulon Progo Regency in the West. Astronomically, Sleman Regency is located between 7°34'-7°47' South Latitude and 110°13'-110°33' East Longitude, with an altitude between 100-2,500 meters above sea level. Sleman Regency is the third largest area after Gunung Kidul and Kulon Progo Regencies, with an area of 574.82 km<sup>2</sup>, or about 18.04% of the total area of the Special Region of Yogyakarta (DIY). Tempel Subdistrict is located in the northern part of Sleman Regency with an area of 32.49 km<sup>2</sup> consisting of 8 villages. Tempel subdistrict is bordered by Turi District (North), Sleman District (East), Seyegan and Minggir Districts (South), and Magelang Regency, Central Java (West).

**Figure 1.** Map of Tempel District, Sleman Regency, Special Province of Yogyakarta  
Source: [slemankab.bps.go.id](http://slemankab.bps.go.id) (accessed August 2020)



Previous research used a positive paradigm approach to village fund management accountability. In the positive paradigm, it is assumed that the observer is value-free, meaning that in the study, it is necessary to put aside facts with applicable values, even though researchers are not value-free in the actual phenomenon. Introducing new elements using the positivist paradigm is not easy because it becomes the basis for modern accounting (Sitorus, 2015). Qualitative research occurs in interactions between researchers and those under study. In the core interactions, both observers and people studies had different beliefs, backgrounds, views, interests, values, and perceptions: thus, collection, analysis, and reporting of data will be bound by the values of each.

In terms of accountability of a management system, the term *hisab* in Islamic law has a close meaning to it. The similarity is present in the accountability of each Muslim to conduct the duties as defined in the Al-Qur'an and Hadith. Similarly, as in business enterprises, management is responsible for their actions internally and to the external stakeholder of the company. Within this context, it implies accountability to the community (*ummah*). Muslims should behave well in secular and religious dimensions, and their actions should always be based on Islamic law. In other words, realizing duties and religious practices, such as prayer, worship, behaviour, and morals, has the same importance as other activities, such as commercial transactions and business practices. Therefore, this study is trying to identify and deconstruct accountability in managing village funds, particularly through religious spirit.

## LITERATURE REVIEW

### Deconstruction

Postmodernism is a global view that tries to put something/someone outside the modern paradigm (Triyuwono, 2012). It means that postmodernism views using contemplation and deconstruction (Hadiwinata in Siregar, 2019). It is a movement that contains a diversity of thought, including Western Marxism, French structuralism, nihilism, ethnomethodology, romanticism, populism and hermeneutics. Postmodernism was born

from the failure of modernism to fulfil human liberation from futility, indifference, and irrationalism.

The view of modernism tends to think of logo-centrism, which claims the existence of universal and eternal truths, although M. Foucault is against the hegemony of logo-centrism (Rosenau, 1992). Logo-centrism tends to oppress others who are in a marginal position. For Foucault, the oppressed freedom of knowledge is carried out through criticism. Foucault's criticism is called genealogy, which provides complete flexibility and freedom in viewing social phenomena or realities formed in society. Foucault's critical discourse is a deconstruction.

Deconstruction can be interpreted as an effort to find alternatives to reject something considered standard (Ridwan & Rigo in InvestScenery, 2011), established and universally recognized. In this way, the social order and network of work will work in a better, democratic and egalitarian way than the modern social order. The deconstruction pronounces postmodernism background based on the philosophical thought that a unified, neatly arranged arrangement of thoughts is now arranged to its basics (Istanto, 2003). The occurrence of deconstruction as part of postmodernism that knowledge is supposed to epistemologically or philosophically accept that humans should not be fixated on a very strict and rigid system of thought.

### **Accountability**

The demand for openness in the management process requires an accountability pattern built through an accountability system to provide opportunities to increase the provision of reliable, accurate and reliable information. The accountability pattern built improves performance benchmarks in providing public services, improves managerial accountability processes and is an element of management control in the organization (Salle, 2015). It is necessary in the management process, because every organization has a relationship with internal and external parties.

Generally, a form of responsibility of someone's obligations refers to accountability. From an accounting point of view, it is a form of an accountant's responsibility for the correctness of the financial statements it has presented. Accountability is when the accounting is stated following the actual situation (Permatasari & Dewi, 2011). Financial statements are a physical medium connecting humans (agents, organizations) with the principal. It means the agent and principal relationship is not limited to moral and spiritual relationships.

Accountability is a way of management accountability to the giver or receiver trustee mandate over the management of the resources that give the mandate to them either vertically or horizontally (Endahwati, 2014). Public accountability, namely vertical and horizontal accountability, is the agent's obligation to provide their accountability, in terms of presenting, reporting, and disclosing all activities and activities that are their responsibility to the principal party who has the authority to ask for this accountability (Mardiasmo, 2009).

Public-sector organizations should be aware of and must fulfil four dimensions of accountability, as mentioned by Mardiasmo (2009). First, is legal and honest accountability (for legality and integrity), which is related to minimizing the abuse of power. Legal accountability refers to the assurance of laws and other regulations compliance that are required to use funds from public sources. Second, processes accountability is related to whether implementation in performing the work has been quite good regarding the relevance of accounting information, information systems of management, and legislative practice. Third is program accountability, which corresponds to the achievability of targeted objectives and other options that may lead

to the best possible results and minimum costs. The last is policy accountability, which connects to the central and regional government accountability for the actions taken by the ruler towards the public representative councils (DPR/DPRD) and general citizens.

### **Previous Research**

Most previous researches on the accountability of village fund management use a quantitative approach. Quantitative research is a form of positivistic paradigm research that measures the causal relationship between variables. Table 1 shows the results of previous studies on the accountability of village fund management in Indonesia.

Several reports have been published related to village fund management accountability, based on observation on certain area in Java-based provinces and non-Java-based province in Indonesia. In 2017, three papers have reported their findings using research sites of Masalembu District, Sumenep Regency, East Java Province (Hanafie & Huda, 2017); Rogojampi District, Banyuwangi Regency, East Java Province (Wida, Supatmoko, & Kurrohman, 2017); and Wonodadi Village, Ngrayun District, Ponorogo Regency, East Java Province (Hidayah & Wijayanti, 2017). Hanafie and Huda (2017) report that the district performs vertical, horizontal, local, and social accountability. Meanwhile Wida, Supatmoko, and Kurrohman (2017) noted that the accountability system in their research site was carried out starting from the planning, implementation, accountability, and supervision stages of the management of Village Fund Allocation.

In contrast, Hidayah and Wijayanti (2017) summarized their findings from Ponorogo Regency that the local government of Wonodadi Village in Ngrayun District did not implement the principle of transparency, while on the physical side of the accountability it needs to be improved. Similarly, Asmawati and Basuki (2019) reported that the village government's financial accountability did not function properly in the Dore Village, Bima Regency, West Nusa Tenggara Province. In another research site, which is in Tegalrejo Village Gedangsari District, Gunung Kidul Regency, Special Province of Yogyakarta, although part of the community actively participates in the implementation of infrastructure development, the accountability of infrastructure development management was poor, lack of transparency in submitting budget management reports, and has not yet maximally utilized the Village Information System (SID) as a means of informing the village fund management report. Particularly, in the research site of Tempel District, Sleman Regency, Special Province of Yogyakarta, Salsabilah (2020) reported that based on quantitative analysis, the village government has performed vertical accountability, horizontal accountability, and social accountability in organizing the village fund.

### **RESEARCH METHOD**

This qualitative research involves analysis of data or information that is descriptive and cannot be measured directly (Sekaran & Bougie, 2017). The research approach used is a postmodernist research approach that does not reject rationality, limit rationality to linear ones, or limit the standard, including divergent, horizontal, and hierarchical ones. Still, it emphasizes the search for active, creative rationality. It is not looking for and proving the truth but looking for perspective and problematic meaning, in which the logic is unstandardized, discovery, or inquiry.

Primary data were generated from direct interviews with related parties on the research object and from direct observations at the research site in Tempel District, Sleman Regency, Special Province of Yogyakarta, namely Banyurejo Village, Lumbungrejo Village, Margorejo Village, Merdikorejo Village, Mororejo Village, Pondokrejo Village, Sumberrejo Village, and Tambakrejo Village. The number of informants in this study was eight people, namely the village head, village secretary, village treasurer, and the Village

Consultative Body (BPD). Secondary data in this study were obtained from the Indonesian regulations (UU, PP, PMK, Permendes) documents related to the village fund.

In this study, the data collection techniques used included interviews and documentation. Face-to-face questions and direct answers between the interviewer and the respondent did the interview method. Interviews were structured, in which the interviews were conducted by researchers with a list of pre-determined questions to be asked to respondents and the researcher recording the answers given by the respondent. According to Arikunto (2002), documentation is a collection of things or variables in many forms, such as book, transcript, notes, magazines, inscriptions, newspaper, meeting minutes, notes, agendas, etc. for data gaining.

The data are also obtained by collecting written materials related to the topic, which can be done by assessing object-related literature from written materials. The data obtained can be in the form of literature related to research material, such as the accountability of village fund management. The documents used in this research are the monograph of Tempel District, the Village Medium-term Development Plan (RPJMD), the accountability appendix for the use of village funds, and other regulations related to the village fund.

The validity of the data was done by several tests: credibility, transferability, dependability, and confirmability (Senton, 2004). The credibility test relates to the degree of data accuracy in the research design with the results achieved. The method used in testing the credibility of this research was by triangulation. Meanwhile, transferability tests focus on how research results can be applied in other situations (Hermawan, 2013). In a naturalistic or qualitative research perspective, the transfer value of a study depends on the user, so that the study results can be applied to other situations. Related to this study, the researcher cannot guarantee the degree of transferability of the research results. Therefore, what researchers can do so that other users can understand, including the possibility of applying research results in different conditions, is to present the reports in a parsimony manner (simplifying complex matters), detailed, clear, systematic, and reliable. The dependability test determines whether other people can replicate the research process. The dependability test in this study was carried out by examining the entire research process. Meanwhile, confirmability test is the degree of agreement between many people on a data. If many agree upon the study results, such qualitative research is considered objective. The confirmability test in this study involved several people who had conducted accountability research. By involving some of these people, this research is expected to be more objective as the purpose of the confirmability test.

For data analysis, qualitative data analysis methods from Miles and Huberman (1984), which is to perform analysis during the stages of the data collection process, was selected. The analysis stages include collection, reduction, display, and conclusion. Analysis at the time of data collection was carried out by always paying attention to the results of interim interviews and comparing them with the formulation of the problem, research objectives and focus, and analysis with existing theories. Meanwhile, data reduction activities were carried out during data collection. Based on existing interview transcription data, at this stage, the data were reduced, particularly for irrelevant data, then summarized the data, the main ones were selected, the same themes, patterns and categories are then sought. Furthermore, the data display process was carried out by compiling interview passages for each idea that is in the same pattern or theme. The compilation of research results by presenting the interview passages was intended to provide an overview of the nature of the research originating from the original interviews with key informants. The final stage in data analysis was conclusion and verification. As data and explanation reveals, conclusions will be more complete.

## RESULTS

### Village Fund Planning in Tempel District

The initial stage of planning the village funds is through the sub-village meeting, or Musyawarah Dusun (Musdus), which is held annually. In the Musdus, the community submitted suggestions regarding what programs would be implemented in the next year using the village funds. After conducting a Musdus, the BPD and the village government hold a village meeting or Musyawarah Desa (Musdes) to discuss the proposed programs each Musdus have submitted. The proposal is then evaluated and selected based on priority scale. The results of the priority scale are summarized and become a village Development Work Plan (RKP). Further, the village government conducted a Village Development Planning Meeting or Musyawarah Rencana Pengembangan Desa (Musrenbangdes). In Musrenbangdes, the community is involved to know the village programs and work plans that will be carried out in the upcoming year. The involved people include religious leaders, community leaders, the Village Community Empowerment Institute (LPMD), and the head of the sub-village. The approved RKP is used as the basis for making the village budget (APBDes). Given the importance of the village RKP, the village government role is needed to design development priorities for the next year. Several resource persons, among others have also described this process:

According to the village government, from Musdus, Musdes, RKP, Musrenbangdes, RAPBDes, APBDes (BPD). For planning, village funds from the district will be transferred, then we will include them in the APBDes. We will make the APBDes from the ground up, from the Musdus. After the Musdus result was brought to the Musdes, the Musdes then conducts BPD. In the Musdes, we prepare the RKP and then discuss it at Musrenbangdes. In the Musrenbangdes, we conclude the RKP. The RKP will be used as the basis for making APBDes (by the village secretary).

### Village Fund Realisation Stage in Tempel District

The Indonesian Minister of Finance Regulation (PMK) number 193 (2018) concerning Village Fund Management states that the distribution of funds in 2019 will be carried out in stages. The first stage is 20%; the second is 40%; and the third is 40%. The realization of activities in which the funds has come from the village funds is conducted by the Activity Implementation Team (TPK). The village government forms the TPK to carry out development activities stipulated in the APBDes. The head of the village government supervises the TPK. As stated by the respondents as follows:

We use the TPK and the community, namely the pak dukuh (the sub-village leader), are involved. We comply with the rules. Physical for roads, irrigation. Today's society prefers physical development. The implementation of the first village fund was created by a team from each padukuhan (sub-village), and monitored by the sub-village co-leader on welfare (respondent: village secretary).

The implementation works well. Village funds are mostly used for physical development because the community wants it, but the village government has started to carry out non-physical programs such as empowerment. For developing infrastructure related to the productive economy, including empowerment and health. Physical activities are used for roads, irrigation canals. Non-physical ones are POSYANDU (Integrated Healthcare Centre), courses, library (respondent: village treasurer).

Physically, it was used to make taluds (building the riverbanks), irrigation channels, paving roads. The non-physical was used for coaching for the community, including PKK, youth organizations, and for village government administration. The community's own



personnel carried out the realization of village funds, and when the project cannot be done alone, it will use a third party (respondent: BPD).

In practice, we use the TPK and we have the Decree (SK). We use the TPK so that we are responsible from the start, to the realization of funding, to the procurement of raw materials, and to the final report (SPJ) to give accountability for the funds distributed to the village government (respondent: village head).

### **Vertical Accountability**

In this context, the vertical accountability for fund management to a higher authority was done to the regional government (Bupati or Mayor). Accountability for fund management is in the form of a formal written report related to the source of funds provided to the Sleman Regency Government and the Village and Community Empowerment Service (PMD) which is carried out every semester and submitted in an accountable and transparent manner. Those accountability reports are the Village Fund Output Absorption Realization Report and the Stunting Prevention Convergence Report. This is in accordance to PMK number 193 / PMK.07 / 2018 concerning Village Fund Management. This was also explained by the village head as follows: Every year the village government makes a tire liability report. This must be done because if you do not make an accountability report, the Village Fund will not be given in stage two and may be subject to sanctions in the form of reducing the amount of village funds. We have to make a report to the PMD every year, every semester we also have to make a report every semester of the disbursement of village funds (village head).

In distributing village funds from RKUD to RKD, the village government prepares documents for funding distribution requirements, including phase I which present by the formulation of village regulations regarding APBDes and Village Head regulations; Phase II consist reporting on the realization and the output achievement of village funds from the previous year and stage III is a report on the realization of the absorption and achievement of the output of village funds up to stage II including the report on the scope of stunting prevention at the Village level prior to the current fiscal year. Village funds can be distributed after the Bupati or Mayor c.q. The Head of the PMD Office receives the required documents for disbursement of funds from the Village Head. The accountability report is in accordance with Bupati of Sleman Regulation number 3 of 2019 about Procedures for Distribution and Determination of Village Fund Details for Each Village. In making of each report, the village government uses an application called the Village Financial System (Siskeudes). The Financial and Development Supervisory Agency (BPKP) explained that the BPKP developed the Siskeudes application to enhance the village financial governance performance. This system is provided by the government free of charge and is used for budgeting, accounting, and reporting the village financial management.

Even though the village government has used the Siskeudes, they sometimes find it difficult to use the application. It needs training and adaptation to use the Siskeudes application. With the Siskeudes, they still find it difficult to prepare the accountability report. This is because the village government staff have inadequate skills and competence. Therefore, the accountability report cannot be ready on time.

### **Horizontal Accountability**

Horizontal accountability is the government's responsibility to the community (BPD). The accountability of village funds is the accountability of funds from the village government to the BPD. Based on Indonesian Ministry of Home Affairs regulation (Permedagri) number 110 of 2016 concerning the Village Consultative Body (BPD), it states that the BPD is a village consultative body consisting of representatives from village residents based on regional representation and women's



representation, which is done democratically through direct election processes or representative deliberations.

BPD has duties, among others, to explore, accommodate, manage, and channel the aspirations of the community; holding deliberations; discuss and agree on the draft Village Regulation with the Village Head; supervise the performance of the Village Head; and evaluate the information report on village government administration. As a partner of the village government, the BPD must cooperate in implementing village governance. With the BPD, the village government can be assisted in capturing the community's needs. Based on interviews with Village Facilitators and BPDs, they have carried out their duties, namely holding village deliberations and village development planning deliberations. In the deliberation, the BPD will collect and accommodate proposals for activities in each sub-village (padukuhan) then convey it to the village government. If the village government and the BPD have approved the proposal, it will produce a joint decision that becomes a guide in carrying out village management activities. Accountability for village funds has been given to each BPD. This shows that horizontal accountability has been performed and transparency of domestic funds has been implemented.

### **Social Accountability**

Responsibility that must be presented to the community by public involvement in planning, monitoring, and social auditing in village development, especially in managing village funds, is a social accountability (Hanafi & Huda, 2019). Village development is participatory by involving the community, especially vulnerable groups, such as the poor, disabled, and women. This is because, basically, village funds aim to alleviate poverty, improve public services in the village, advance the village economy, address gaps between villages, and strengthen village communities as the subject of development (Indonesian Ministry of Finance, 2017). Village development carried out in a participatory manner aims to make development truly beneficial to all members of the community, especially vulnerable groups. Community involvement since the development planning funded by village funds has gone well. The village government has annually made publications on APBDes and village funds. The use of village funds is published through mass media such as newspapers, billboards in front of the village office and billboards in each sub-village and conveyed at meetings with the community. Social accountability has been well exhibited according to the explanation of the Village Head that when the village government has finished making the APBDes, it is immediately published in the village office and in each sub-village. The publications are in the form of banners, newspapers, billboards. If the activity has been carried out, the village government will make an accountability report for village funds and then publish it in the village community hall and each sub-village.

### **Spiritual Accountability**

Accountability has economic and social goals, but Islamic accountability has broader goals, namely economic, political, religious and social goals. According to the holy law of Islam, accountability is the source of life in the technical sense referring to the legal system in accordance with the Qur'an and hadith (Sunnah). Islamic Law or *sharia* as a hermeneutic discipline, deciphers revelation through the hadiths. The Qur'an and the Sunnah clearly define what is right, honest and fair, what should be the priority preferences of society, roles and responsibilities of companies, and also, in some aspects, describe specific accounting standards for accounting practice (Calder, 2002).

The word *reckoning* in the Qur'an is mentioned several times in different verses (Askary & Clarke in Handoko, 2020), namely in verses Al-Insyiqoq 7-13, Al-Ghasyiyah 25-26, Al-Mu'min 17, Al-Baqarah 202, Al-Imron 19, An-Naba 27 and Al-Anbiya 47. Lewis in Basri, Nabiha, and Majid (2016) highlighted that *hisab* or account is the accounting source, and

references in the Qur'an are for accounts relating to every Muslim's obligation to Allah for all matters relating to human endeavour. In the form of trust, all resources available to humans were created. God trusts humans to manage resources in the form of goods, property and assets. Human must utilize what is entrusted to those ruled out in the law, and human fate in the hereafter depends on their performance. Allah placed humans as a *caliph fi al-ardh* (Lewis in Basri et al., 2016), God's creation who are given a high degree to regulate, govern, and maintain all the resources available on earth. This will motivate people to consistently think on developing the management of all existing potentials to create professional human resources (HR). The chosen of humans as leaders on earth enlightens them to provide a balanced measure for humans themselves that on the one hand, humans must be care for themselves, society, and the universe, and at the same time, humans must realize that they also servants who must obey the divine cosmos Al-Himshi (1994).

*Hisab* in Islam is similar to accounting, which is on the responsibility of every Muslim to perform the duties described in the Qur'an. Likewise, in a business firm, both inside and outside the company are the responsible of the management and owners of capital. In this context, it refers to public or societal accountability. Muslims must have faith foundation in both religious and non-religious dimensions, and their *amaliyah* (actions) are always tied by the sharia, realizing their duties and practices, including worship, prayer, manners and morals, along with other economic transactions and business practices (Lewis, 2006).

Regarding this, each Muslim has a divine account with Allah, which records all good and bad actions, an account that will continue until their death, in which Allah showed everyone their *amaliyah* on the day of their judgment (Arief, 2005). Another goal of human creation is to carry out the mandate (Ahmad, 1994; Al-Ashfahaniy, 1999), namely the capacity of humans to deal with the burdens given by Allah SWT. This informs each Muslim to maintain their faith and comply these commands consistently. The mandate that has been determined so that it is not betrayed is both a mandate from Allah SWT and His Messenger (Prophet Muhammad) and a trust between fellow humans. In addition, people are also guided to be careful of all their actions because they will face the final judgement to receive rewards or punishments in the afterlife. None can replace the position of others to responsible for their actions and none can escape without punishment or rewards (Aisyah, 1999).

The spiritual accountability contained in the management of village funds was conveyed by all informants starting from the village head, village secretary, BPD members, village treasurers, and the community. All informants are responsible for holding the mandate of the position or trust they hold. One of the informants stated:

As Moslem beliefs, each human has a mandate, which they have to be responsible of. Managing this village fund is one of their ways to be accountable for the mandate given to them. Therefore, this village fund should be used properly.

Muslims must carry out activities in accordance with religious requirements to be honest and fair to others. Concepts of *tauhid*, *ihsan*, and *tawakkal* should be embedded with a legal framework committed to Islamic values, such as justice and interest prohibition (*riba*) and hoarding prohibition (*ihtikaar*) and other under-valued practices. Indeed, the level and nature of business activity are guided by many Islamic concepts and values (Rahman, 1994). There are other positive values such as moderate and balanced (*Iqtishad*), justice (*adl*), *ihsan*, trust, donation (*infaq*), patience (*sabr*) and seek the benefit (*istislah*). In contrast, there are also negative values, which must be avoided, such as injustice (*zulm*), stingy and cowardice (*bukhl*), holding back mutual help and cooperating with fellow human beings in kindness (*ikhtinaz*) and making use of something

appropriately but it is too much of appropriate (*israf*). Economic activities can be halal (in positive parameters) and can be haram (in negative parameters), thus it must be carefully operated. Regulation on production and distribution guided by the halal-haram parameters must in accordance to the notion of justice. In addition, values and concepts for a fair business and commercial system framework has been available in and guided by the Qur'an and Hadits.

Based on the description above, the management accountability in village fund in Tempel District is illustrated in Figure 2. This finding shows that in order to interpret village fund accountability, the accountability process for managing village funds, as performed by local government in the Tempel District, is being carried out to the higher government level, village institutions, the community, and The Almighty God.

**Figure 2.** Forms of Village Fund Management Accountability in Tempel District



## DISCUSSION

Based on the result described above, it is found that proper accountability has been implemented in the management of village funds in the Tempel District, as reported earlier by Salsabilah (2020). However, based on qualitative approach used in this study, additional kind of accountability was observed, namely spiritual accountability. This new kind of accountability is positioned at the top level of accountability performed by the village government of Tempel District (Figure 2).

Initially, the accountability for managing village funds was a form of accountability for the management to a higher authority through the village financial system (*Siskeudes*). This accountability is vertical. In addition to vertical accountability, horizontal accountability is the accountability for managing village funds to parties working with the village government, including the Village Consultative Body (BPD). Furthermore, the village fund managers also involving and reporting transparently to the community about the impact of the village fund management program, which is included as a social accountability. Social accountability for village fund management has been carried out by involving community participation (starting from planning stage) in supporting village development activities through the village fund-based programs.

Furthermore, some of the respondents expressed spiritual accountability. This spiritual accountability is an individual responsibility shown by the village fund top managements. This spiritual accountability arises because of the religious spirit background of the individual who organize the village fund. This religious spirit can also be considered as a form of human awareness as *khalifatul fil ard*, hence the form of accountability in managing the village funds is not only accounted for this world only, but also for the hereafter, as part of Islamic beliefs.

Since Islamic values closely influence the daily life of the people at Tempel District, the spiritual accountability behaviour is most likely coloured by the Islamic values. similar accountability may or may not be observed in non-Islamic society and may eventually give different results and findings. Further studies need to be conducted to explore the correlation of spiritual accountability with society's religious values. In other words, a new perspective of the accountability concept of village fund management through religious spirit may vary based on the local government's religious background.

## CONCLUSION

Village fund management accountability performed by the government officers in the Tempel District, Regency of Sleman, Special Province of Yogyakarta are vertical, horizontal, social, and spiritual accountability. The village fund management's vertical accountability is in accordance with the Indonesian Regulation Number 6 of 2014 concerning village, article 112. Horizontal accountability is based on the Indonesian Ministry of Home Affairs regulation (Permendagri) number 110 of 2016 regarding the Village Consultative Body (BPD). The BPD is responsible for evaluating village head performance, including the village fund management program. Social accountability in village fund management is in line to the Indonesian Ministry of Finance regulation in 2017 and, in case of Tempel District has been delivered adequately and transparently. Spiritual accountability, shown by some of the village officers, is based on the Qur'an and Hadith, which is the responsibility of individual managers and village officers as the representative of God on earth. It is suggested that more studies need to be conducted by using mixing qualitative-quantitative methods. Moreover, spiritual accountability may be related to the local people's religion. Thus study of non-Islamic-based society needs to be explored and may be resulting in a new perspective.

## ACKNOWLEDGEMENT

The authors acknowledge all parties involved in this study, including the respondents, the people, and the village government of Tempel District in the Sleman Regency of DIY – Indonesia. The authors also thank to FEB UPNYK for any support given.

## DECLARATION OF CONFLICTING INTERESTS

The authors declare no conflict of interest.

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