



DIMENSIONS OF CULTURE, SPIRITUAL AND COMPETENCE OF VILLAGE APPARATUS IN VILLAGE FINANCIAL MANAGEMENT IMPLEMENTATION

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Abstract

Harmonization in the uniformity of the village financial accounting system is hampered by several factors including: the character and culture of each village, differences in the governance of the village governance system that exists in each village and differences in interests between village officials also greatly influence the process of harmonizing the implementation of the village financial system. The ethnomethodology approach paradigm is the basis of the research method. The results of this study were the role of culture, spiritual and competency of the village apparatus as local government inherent with the financial management of Tangungarum Village. The cultural value of the village community in the management of village finance is informed from the culture of mutual relation and they working together to help each other, the spiritual value is inherent in the self and soul of the village apparatus who work with a loving, honest and sincere while the competency value is formed from the awareness of the village apparatus to improve the knowledge and knowledge of financial management village.

Keywords: Financial management, culture, spiritual, competence and ethnomethodology

Introduction

The development of rural development is concern to the central government. Therefore, the use of village funds must be optimally accounted for through village finance with the aim of producing comparable financial information, making it easier to conduct competitive analysis and good relations with customers, suppliers, creditors and village service attributes. But until now, there have been many village accounting practices that have been proven to be inconsistent in various regions of Indonesia and all of them have specific and different histories that have made researchers in the village accounting field interested for years (Adiputra, et al, 2014).

Some possible explanations for the differences that exist with respect to the development of village accounting, applications and standards for managing village finance from different geographical regions in Indonesia have been explored. One of these explanations is because in reality the implementation of village financial accounting practices is still confusing for the stakeholders who run it. This makes the harmonization process in the uniformity of the village financial accounting system hampered by several factors including: the character and culture of each village, differences in the governance of the village governance system that exist in each village and differences in interests between village officials also greatly affect the process of harmonization of implementation village financial system. In addition to these factors the competence of the village apparatus and the village spirituality factor are also involved in the process of applying the village financial accounting system (Atmadja & Adi, 2017; Atmadja, et al, 2018)). Evidence of differences in influence on the level of development in the village accounting environment can also be found lately in which developed rural villages find it easier to implement the village accounting system while developing villages find it more difficult to fulfill changes that occur due to changes in village governance policies.

Law No. 6 of 2014 concerning Villages is a new instrument issued by the government in early 2014 which was followed by PP No. 43 of 2014 concerning the Implementation Regulation of Law No. 6 of 2014 concerning Villages and PP No. 60 of 2014 concerning Village Funds sourced from state budget (The Indonesian Budget). Minister of Home Affairs Regulation No. 113 of 2014 concerning Village Financial Management provides direction for improvement of Minister of Home Affairs Regulation No. 37 of 2007 concerning guidelines for village financial management. The management structure has been clarified, as well as the flow of village



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financial management and APBDes (Regional Government Budget) classification has been updated. The BUMDes (Regional Owned Enterprises) and the priority of the use of Village Funds have also been regulated through the Minister of Village Regulation, Development of Disadvantaged Regions and Transmigration No. 4 and No. 5 of 2015. Financial Sites are designed as shared sharing spaces; it is expected that this site will be able to help understand the ins and outs of village financial management, and ultimately be able to encourage the development of transparency and accountability of village government.

Village financial management as an organizer, the village government does not only manage village funds sourced from the APBN. In addition to managing the government (central) transfer funds, the village government also manages village fund allocation (ADD), regional tax and levies, provincial financial assistance and village original income (PADes). Regulative all village finances will be documented in the form of APBDes whose management follows various laws and regulations. This means that the village government no longer carelessly manages village finances. Even though, the authority as the power of budget users is with a village head. According to the general provisions of article 1 paragraph 6, state regulation number 113/2014, village financial management is the whole activity which includes planning, implementing, administering, reporting, and accountability of village finance. This limit is very clear and the first point that we should understand together is planning. Planning has become an icon as well as a basic requirement for village financial management. Therefore, as an organizer, the village government must provide planning documents before managing village finances. There are three types of important planning documents that must be provided by the village government. The three documents are RPJMDes, RKPDes and APBDes. The legality of these three documents has been regulated in state regulation (Permendagri) number 113 of 2014 concerning village financial management and Permendagri Number 114 of 2014 concerning village development guidelines and other related regulations on villages. Without this document the village government cannot manage village finances. If the village government forces itself, there will be problems in village financial management.

However, the reality in village administration and the implementation of the village financial system by village officials is often a constraint arising from cultural issues such as cultures that consider village funds to be funds given by the central government to villagers who do not need accountability, the culture of the village apparatus which means village funds. In addition, a new culture emerged that there was an opinion from the village apparatus that village funds were aid funds that they had long expected as a form of concern for the central government towards the village. Culture is the most powerful environmental factor influencing the application of the village financial accounting system and also how the community in the village uses accounting information. Much literature argues that accounting is strongly influenced by culture (Hofstede, 1980). This argument has brought an unwritten agreement that state culture influences in choosing accounting techniques. Not to mention completion with cultural problems, technical issues of regulations and legislation that reinforce village fund policies are also an obstacle.

The phenomenon was informs that there are several problems in relation to village financial management. The goodwill and political will of the government by presenting a special regulation on the village to date has not been sufficient to help the village head and his equipment (Basri, 2015). This condition is evident from the delays and difficulties of the village government in the preparation of village financial activity planning and activities. Almost all village legislation that orders the existence of a regulation through the Regional Regulations has not been followed up at all. A concrete example is the absence of a Regional Regulation on Village Planning as an instruction in Article 89 of the Minister of Home Affairs Regulation No. 114 of 2014 concerning Guidelines for Village Development, a list of authorities based on village-origin rights and local authority as an order in Article 18 of local government regulation No. 1 of 2015, technical review use of village funds (APBN) in 2016 as an order in article 11 of Minister of Village Regulation No. 21 of 2015 concerning priority of use of village funds for fiscal year 2016. Other regulations that must be provided by the local government through related SKPD, for example local government regulation on procurement of goods and services in the village, as well as village financial management. In fact, the derivation of these regulations is very important to assist the village head and his equipment. All existing regulations are still abstract because the main object of regulation is general matters.



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This study will use an ethnographic perspective as a tool to answer research questions. As a qualitative research this research is also based on empirical facts. Empirical qualitative research will then utilize the theory as a reference for analyzing the reality that exists during the research process. Liewlyn (2002) says that the value of qualitative empirical research in accounting and management disciplines lies in its ability to conceptual framing (theorization). However, in the Wodak statement (2001) Liewlyn (2002) means that in qualitative research what is needed is not a grand theory, but more on conceptual tools that are relevant to the problems and contexts of the research. Furthermore Liewlyn cited Mouzelis (1995.p.5) who argued that the important task of a researcher is to explain conceptual tools and to construct new conceptual tools that fit the criteria that emphasize utilization rather than truth (Liewlyn, 2007).

The objectives to be achieved in this study are: Knowing the values that are relevant from the cultural, spiritual, and village competence dimensions in implementing the Village Financial System

Literature Review

Village Government

Based on Government Regulation No. 43 of 2014 concerning the Implementation Regulation of Law Number 6 of 2014 concerning Villages Article 1 Paragraph (1-2), what is meant by village government is the implementation of affairs for government and the interests of local communities in the Republic of Indonesia Unitary Government system, while the village government is the village head who is assisted by the village apparatus as an organizer of the village administration (Widjaja, 2014). Village government consists of the village government (which includes village heads and village officials) and BPD (Village Consultative Body).

Village Financial Management. According to Law Number 6 Year 2014 concerning Villages Article 71 Paragraph (1), village finance is all village rights and obligations that can be assessed with money and everything in the form of money and goods related to the implementation of village rights and obligations that generate income, expenditure, financing, and village financial management. The village income comes from a variety of funds such as village original income, budget allocations and central government revenues and expenditures, the results of local taxes and retributions, financial assistance to districts and provinces, and other funds.

Spiritual

Spiritual is defined as an integrated system of belief, lifestyle, ritual and institutional activities that provide meaning in human life and directs people to sacred values or highest values (Pamungkas, 2014). Molisala (2011) states religiosity as a religious commitment (which relates to religion or faith beliefs), which can be seen through the activities or behavior of individuals concerned with religion or beliefs held. Religious context is often associated with human behavior which in this case is associated with individual actors who are associated with money with indications of cheating that they are individuals who do not make religiosity a living guide (Adiputra, et al., 2014). In behavioral accounting, this kind of thing is called a religious effect (the consequential dimension) which means that the dimension that measures the extent to which a person's behavior is motivated by his religious teachings in his life, thus making the values of religious teachings as a benchmark of success (Pamungkas, 2014). Religion is believed to be able to control individual behavior. The more religious a person can control his behavior by avoiding unethical attitudes (Basri, 2015). This also applies to ethics for village financial management that must be accounted for to the community and the central government. Strong religious beliefs are expected to prevent illegal behavior through feelings of guilt, especially in terms of embezzlement of village funds (Chen, C.Y., Yang, C.F, 2012; Atmadja, et al 2017).

Village Community Culture

“Adat” is the habits that take place and becomes the norm in society or certain patterns of behavior of the people in an area. In customs contained a series of values, views of life, ideals of knowledge and beliefs and interrelated rules so as to form a unified whole. Its function is as the highest guideline in behaving and behaving for all citizens. And each region has different customs or habits, according to the social structure of the community. It can be observed the cultural patterns of the people in Tangjungarum Village, Pasuruan regency, which from the beginning until now still exist in the village. The pattern of life of the village community is very



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intimate between individuals and other individuals. This is a manifestation of the high concern of the village community with each other. Until now this phenomenon is still valid in Tanjungarum Village. Not only the sympathy shown by the village community, but mutual cooperation in the construction of a family's home, other communities without being asked for help they will help sincerely (Atmadja, et al. 2018). There is another interesting thing from the culture of a village. The process of social structure runs smoothly when the fabric in the social elements does not experience shock in other elements.

In social life, a person usually has several positions at once. Different positions are often accompanied by different rights and obligations that are manifested in social inequalities that cause conflict in society. There are some activities to resolve conflicts in the community as follow:

1. Persuasion

This means that village apparatus or certain people who are considered influential in the community make an effort to invite / guide, in the form of recommendations (a subtle approach)

2. Coercive

If the main way is not effective then the next effort is to provide educative sanctions.

3. Compulsive

This means that a group of people create a situation in such a way that someone is forced to obey or obey the rules

4. Pervasion

By planting existing norms regularly in the hope, they can become entrenched. Thus the person will change his attitude.

Hofstede (1980) explains that culture is the value and attitude that is used and believed by a society or country. He defines culture as "The collective programming of the mind that distinguishes the members of one human group from another" (Hofstede 1980) and divides the cultural dimension into 4 parts:

- a. Individualism and collectivism are tendencies towards a social order that is loosely arranged compared to the order that is tightly structured and interdependent.
- b. Large and Small Power Distance is the extent to which hierarchy and division of power in an institution and the distribution of power in an institution and organization are unjustly acceptable.
- c. Strong and Weak Uncertainty Avoidance is the extent to which people feel uncomfortable with ambiguity and an uncertain future. Communities with a level of avoiding low uncertainty will be more relaxed so that practices are more dependent on principles and deviations will be more tolerable.
- d. Masculinity and femininity are the extent to which gender roles are distinguished and performance and achievement that can be seen are emphasized more than relationships and attention. The value of masculine emphasizes the value of performance and achievement that appears, while feminine is more on preference for quality of life, brotherhood, fashion and caring for the weak.

Hofstede and Bond (1980) add a fifth cultural dimension, Confucian Dynamism, which is then called a long-term orientation. Hofstede (1980) defines long-term orientation as an illustration of the future that is oriented to reward and punishment. Based on the results of Hofstede's analysis, Gray proposes four accounting value dimensions that influence financial reporting practices, namely:

- a. Professionalism and Statutory Control is the preference to carry out individual professional judgment and maintain self-made rules to regulate professionalism and refuse to comply with laws and controls from the government.
- b. Uniformity and Flexibility is a preference for applying uniform accounting practices between companies and using these practices consistently and rejecting flexibility.
- c. Conservatism and Optimism is a preference for a careful approach to measurement and also in accordance with future uncertainties. The dimension refuses to conceptualize more optimistic and risky approaches.
- d. Secrecy and Transparency is a preference for being confidential and limiting disclosure of information about business and refusing to be transparent, open, and accountable to the public.

Research Method

This study uses qualitative methods, the purpose of qualitative research emphasizes the process of understanding, explaining, and describing findings obtained from research sites (Paul,2004).Ethnomethodology



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is a sociological method of study that seeks to gain an understanding of how a community group or members of a particular culture use or apply its cultural elements in their daily lives. Some of the reasons for this study use an ethnomethodology approach to understand how to practice accountability in village financial management in Tanjungarum Village, Pasuruan Regency. First, ethnomethodology is used by a group of people to solve the problems of everyday life (Paul, 2004), ethnomethodology refers to the study of how an individual in a community or organization acts and behaves with the cultural basis adopted, and strives understand the daily lives of individuals in the organization under study. Second, the main characteristic of the ethnomethodology approach is the "reflective" characteristic.

Research sites

The location of this research is in Tanjungarum Village, Pasuruan Regency. The reason for selecting the research location was because, first, village financial management had been carried out transparently and accountably, secondly, this village had carried out the village financial management accountability report. In qualitative research, the researcher himself or with the help of others is the main data collection tool (Yin, 2017). The research instrument at the time of the field to obtain data was the researcher as a key instrument. Meanwhile, recording devices (memos), sound and camera recording instruments in this study are supporting instruments (Paul, 2004; Yin, 2017). Determination of data sources in qualitative research can be done purposively, which is determined by adjusting to the research objectives or specific objectives. The main data source in this study is the informant. The number of informants that can be used as a source of data, there are no definite provisions (Paul, 2004). But the most important thing is the adequacy and depth of the data obtained, the informants chosen are informants who are considered to know and can provide the required data. The informants who were used as sources of data in this study were village officials and village community leaders.

Method of Collecting Data

Data collection methods used to answer the problems in this study consists of interviews, observations and documentation. Data analysis in this study uses an ethnomethodology approach. The data collection process conducted at the Tanjungarum Village research site in Pasuruan Regency includes the data collection stage as mentioned by Paul, (2004); Yin, (2017), namely First, the data collection stage, namely the process of entering the research environment and conducting research data collection, namely by directly interacting with informants and positioning themselves as informants to get the desired data. Second, the data reduction stage, namely the selection process, focusing attention on simplifying, abstracting, and transforming rough data that appears based on written records from the field, is carried out by interviewing, interacting, and simulating and documenting all research-related findings, namely on the essence and nature of the object under study. Third, the data presentation stage, namely the presentation of information to provide the possibility of drawing conclusions and taking action by describing the findings documents in the form of written and oral data and justifying based on the existing phenomena. And the fourth stage, the stage of drawing conclusions, namely drawing conclusions from the data that has been analyzed through a way of emphasizing the process of understanding, explaining, and describing findings obtained from the research site.

Discussion

Result and Discussion

Value of Cultural Culture in the Implementation of Village Financial Management

The results of the study informing the relevant values of the cultural dimension in Village Financial Management implementation follow Hofstede (1980) thoughts and concepts about culture. Culture is the value and attitude that is used and believed by a society or country. Cultural variables are reflected in the institutions of the country concerned (in the legal system, etc.). Hofstede (1980) examined cultural dimensions in 39 countries.

He defines culture as "The collective programming which distinguishes members of one human group from another" (Hofstede 1980) and divides the cultural dimension into 4 parts:

a. collectivism is a tendency towards a social order that is loosely arranged compared to the order that is tightly structured and interdependent. The implementation of the village financial system will certainly require hard



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work between village officials. By linking the collectivity dimension there will be a bond between members in the Tanjungarum Village community, whether it is classified as a loose criterion, that is, village staff only think about their own conditions, but on the contrary if they are categorized as collectivism, the village finance management staff emphasizes group creativity. The results of this study inform that Tanjungarum village officials are managing village finances with a sense of togetherness to help each other while working. Difficulties and obstacles faced

b. Power Distance is the extent to which hierarchy and division of power in an institution and the distribution of power in an institution and organization are unjustly acceptable. In communities with large power distance, there are levels of recognition within the community and do not require equal levels. Whereas in a small power distance community, it does not recognize differences and requires equal levels in society. The connection between this power distance relationships with the implementation of the Tanjungarum Village financial system is how the superior is able to direct his subordinates in the face of changes in the village financial system.

c. Uncertainty avoidance is the extent to which society feels uncomfortable with ambiguity and an uncertain future. Communities with a level of avoiding low uncertainty will be more relaxed so that practices are more dependent on principles and deviations will be more tolerable. The implementation of the village financial system in Indonesia has created a sense of uncertainty about what will happen and how to deal with it. From this phenomenon, it can be seen that how individuals related to the implementation of the village financial system feel uncertain with what is happening, do not have strong control to control the situation at the time of the implementation of the village financial system so that changes and adjustments are possible to deal with these conditions .

d. Masculinity and femininity are the extent to which gender roles are distinguished and performance and achievement that can be seen are emphasized more than relationships and attention. The value of masculine emphasizes the value of performance and achievement that appears, while feminine is more on preference for quality of life, brotherhood and caring for the weak.

Relationships in this dimension are not related to genres, but this dimension describes two different sides of the values of life. With these two sides the application of the village financial system will be in the middle between masculine and feminine and see the linkages between these relationships.

Analysis of results on this dimension in the process of managing village finances, village communities and apparatus of Tanjungarum Village has a proven femininity in managing village finances always maintaining the quality of life, brotherhood and caring for the weak. The results also inform that the culture of the community and the staff of Tanjungarum Village to be actively involved in the village financial management planning process in the form of development in the village fund program, the role of the community, which should be needed so that the development carried out is well and according to the needs of the community, but the community is not involved. While it should be in the planning stage it should be participatory where the community is involved in decision making in addition to the village administration in accordance with their respective functions. It should be in the village fund program planning mechanism in Tanjungarum Village. Decision making for development planning must be obtained from the greatest priorities needed by the community. This priority scale comes from various proposals submitted by the community, so that the development planning according to the most urgent participants is urgently needed. In order to obtain the priority of this development plan, it does not necessarily come from the proposals of the stakeholders, but also must come from the proposals of the whole community, and continue with a discussion that produces the most prioritized planning decisions. In addition, the culture of the Tanjungarum Village community in decision making cannot be released from social institutions.

A social institution is a social pattern system that is structured systematically, is permanent, and contains certain integrated behaviors to meet the needs of society (Atmadja, 2017). Every social institution has its own functions and responsibilities that are different from each other. Thus it can be said that social institutions are a set of rules that revolve around certain social activities or needs. Because in the community there are various social activities and needs, so in society there are also various social institutions. Social institutions in Tanjungarum Village play an important role because they are policy makers in rural communities. They were starting from the smallest institutions, namely family institutions, to the village apparatus. From the data obtained in the field, it turns out that people feel happy and more appreciated if they are involved in the decision-making stage, they



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feel more valued as community members, because they are included in the development planning process. It can be concluded that the community has not been involved in all stages of decision making related to the village fund development program plan. The performance of the Tanjungarum Village government has not been maximized in absorbing the aspirations of the community.

Spiritual Value in the Implementation of the Village Financial System

The results of the study explained that the implementation of village financial management in Tanjungarum Village was full of spiritual values. Spiritual dimensions has been defined by village community as new rules in accounting that are believed to provide convenience and kindness to village staff that carry out their duties. The results of this study found that there are four spiritual values that underlie village tools in managing village finances. First, value of affection, the village apparatus agrees and realizes that the value of affection is tangible in every activity in serving the community. The love and sadness towards the people who need village staff services are formed from the process of realization of the village development program that is oriented towards common interests and benefits. Second, the value of self-control, self-control is carried out through the empowerment of religious values to realize self-control and the identity of the village apparatus so that they always feel supervised by God and they have no intention to deviate and perform optimally. This value reminds village staff in implementing the village financial management system to realize that all activities feel that the presence of God is close to him (Khalilurrahman, 2013; 13).

It is not impossible that the power of the spiritual dimension within the village apparatus can change and inform the village financial accountability report through the village financial system as part of the responsibility for the mandate carried out to the "Creator" (Chen et al, 2012). Third, the value of honesty and sincerity, through honesty and sincerity, financial management will be on the track, avoiding irregularities and manipulation, so that the financial community stays healthy and protected from fraud as the third. This spiritual attitude was born from village staff that has spiritual intelligence not only intellectual intelligence and emotional intelligence. Spiritually intelligent will not limit and judge itself with nominal numbers and time. Village staffs who have the value of honesty and sincerity will dedicate themselves to their village and the intention of worshipping their Lord for the good of the company. Honestly in this research it was interpreted the sense of responsibility of the village government staff in managing village finances in accordance with the trust given to him. Fourth, the value of transparency means that the village government manages finances openly, because that finance belongs to the people or public goods that must be known by the public. The village government is obliged to openly inform the village budget of income and expenditure to the community. Accountability will increase community trust and respect for the village government. The opposite is true. The financial management responsiveness of Tanjungarum Village means that the responsiveness of the village government and the village organizing body to fulfill the community needs to be supported by funding. They will understand that not all community needs will be funded because there are so many community needs.

Value of Village Device Competency in Implementing Village Financial Systems

The results of this study are in line with Law Number 6 of 2014 concerning villages is the strengthening of institutional capacity of village government. The problem faced by the village government is the lack of preparedness of the village apparatus in playing an active role as the subject of village development in accordance with the Law Number 6 of 2014 concerning villages. This was revealed from the results of research that informed that the availability of human resources in the village was not yet sufficient. Village officials are required to be independent and have good human resources. Village officials have not received sufficient training for the management of the village funds. But the village apparatus is required to hold a bachelor's degree and is able to apply information technology. The budget obtained by the Tanjungarum village government from the central government to implement Law Number 6 of 2014 in the village is quite large.

The socialization carried out by the new government reached the village head level while the village apparatus and other village institutions was good, as well as community leaders have not fully understood the contents of Law Number 6 of 2014 concerning Villages, which has substantially transferred the authority of village development to the village government and other village institutions. According to the informant, the regulation that changed from year to year caused problems in village financial management. Especially in recent years,



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with the allocation of village funds worth 1 billion rupiah for each village, many regulations become guidelines so that management is sometimes confusing. Village governance includes the capacity of the village government in carrying out the mandate of the law as the subject of development at the village level. The empowerment of the community refers to the role of local government of village association as a bridge to the aspirations of the community in supporting the village development program by the village government.

The Tangjarum Village apparatus which lacks knowledge and skills results in waste of materials, time, and costs. The development of village equipment is a necessity that must be carried out continuously, following the development of society, technological progress, and increasing tasks. This result was in line with Kim&Schachter, (2013) argue. The research has found that there are several ways to develop village equipment according to their shortcomings and needs as follows:

1. Increase education level

An increase in the level of formal education has been carried out for village officials with an education level of elementary school and junior high school. Village equipment that has not finished high school education is required to study through the Package B Learning Group and Package C. The costs needed for education can be budgeted in the village budget. Furthermore, if the village apparatus is capable of pursuing higher education in order to be able to adjust competencies with the progress of the community it serves.

2. Education and Training

Education and training are needed for all village officials in order to improve their knowledge and skills in accordance with their field of work. The implementation of education and training has been carried out in stages every year, in the first year education and training has been carried out for the heads of administrative affairs and the second year for the heads of financial affairs. Education and training costs can be budgeted in the regional budget for revenues and expenditures, this finding in line with Saifatul & Syukriy (2014) research.

3. Course or in house training

The course is an educational process carried out at a vocational education institution. In house training is training conducted for village officials conducted at village halls by inviting professional trainers from universities and Indonesian accountant organizations. For village officials who have special assignments but do not have the skills and skills that are in accordance with their field of work, it is necessary to be given the opportunity to take courses. Financial staffs are known to have no expertise in finance, so the village head suggested that financial staff be required to take accounting courses, this findings in line with Thomas.(2013). Likewise for village officials who have not been able to operate a computer or information technology must take computer courses or take in-house training with other devices. Course fees and in-house training can be budgeted for in the village income and expenditure budget

4. Development of a village device selection system.

To get quality village equipment, a good selection system is needed, which allows to obtain human resources who have the knowledge and skills in accordance with the tasks that will be given. To get a head of financial affairs, it is required for applicants from high school or vocational high school graduates who have competence in accounting and finance.

Conclusion

This research was conducted by reviewing the literature and information from interviewees as the supporting data in the study. The ethnomethodology paradigm approach is the basis of the research method. The results of this study succeeded in revealing the role of cultural, spiritual and competency of village officials in the financial management of Tangjarum Village. Cultural values are revealed from the results of research which informs that Tangjarum Village officials have a proven femininity in managing village finances always maintaining the quality of life, brotherly relationships and caring for those who are relatives or a weak community. The results also informed that the culture of the community and the staff of Tangjarum Village to be actively involved in the planning process of village financial management in the form of development in the village fund program still did not support it. Spiritual value revealed in the activities of village apparatuses carrying out their duties is based on a sense of compassion, self-control, honesty and accountability. The community and the Tangjarum Village apparatus believe that in carrying out their duties and activities is a form of worship to God. This research uses qualitative research, so the results of this study cannot be separated from the subjectivity of the researcher, but the subjectivity is balanced with the support of appropriate theories



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so that they can be objective. The lack of research on the relationship between the cultural and spiritual dimensions of village financial management is a challenge for further researchers to conduct an in-depth study of the problem.

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