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Analysis of the application of behavioral accounting aspects in the management of village fund allocation in Pineleng Satu Village of Pineleng District in Minahasa Regency

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ABSTRACT
This study aims to analyze: (1) the application of behavioral accounting aspects in the management of village fund allocations in Pineleng Satu Village of Pineleng District in Minahasa Regency, and (2) factors that cause delays in completing the accountability report. This type of research is qualitative with a case study approach. Determination of research subjects using purposive sampling technique. This research uses data collection techniques through interviews and documentation. The data analysis techniques are data reduction, data presentation, conclusion drawing, and data verification. Data validity tests include credibility tests with triangulation of sources and techniques, and dependability tests. The results showed: (1) the application of behavioral accounting aspects in the management of village fund allocations in Pineleng Satu Village has not been fully implemented properly. This can be seen from the aspect of reporting requirements where the village government is slow in completing the accountability report, resulting in the accountability report not being reported according to the specified time. (2) The first factor that causes delays in completing the accountability report is related to human resources and the second factor is the behavior of implementers in collecting complementary documents for the accountability report.

Keywords: behavioral accounting aspects; village fund allocation; accountability
JEL Classification: H11; H83

1. Introduction

Based on Law Number 6 of 2014 concerning villages which provides an opportunity for villages to be more independent in managing government and various natural resources owned. This is including village financial management which is the whole activity starting from planning, implementing, and controlling to

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accountability for reporting the village revenue and expenditure budget (or abbreviated as APBDes). The APBDes is the annual financial plan of the village government and one form of village revenue in the APBDes is the allocation of village funds. In Government Regulation Number 72 of 2005, village fund allocations are central and regional financial balance funds after deducting special allocation funds received by district/city governments. Village fund allocations are distributed proportionally based on conditions. and potential factors owned by the village. Village financial management in Minahasa Regency is organized based on Minahasa Regent Regulation Number 1 of 2019 concerning Village Financial Management Guidelines which is enforced to regulate village financial management in 227 villages in Minahasa Regency.

A problem still encountered in the management of village finances in Minahasa Regency, especially in Pineleng Satu Village. Based on interview with the Head of the Community and Village Empowerment Section of Pineleng District, there are problems with financial administration caused by the behaviour of village officials who worked poorly which is impact on their work. The cause of this work behaviour is due to a lack of understanding in preparing accountability reports (or LPJ). The accountability report should be accompanied by all supporting documents as proof of the report's reliability. However, the importance of supporting documents is often overlooked. Therefore, the process of completing the APBDes implementation accountability report is hampered and the reporting is delayed. Table 1 presents the delay in accountability reports for villages in Pineleng District from 2021-2023.

Table 1. Villages that submit Accountability Report (LPJ) realization of Village Revenue and Expenditure Budget Implementation in Pineleng District

Village	Village that submits accountability report					
	2021		2022		2023	
	On time	Too late	On time	Too late	On time	Too late
Sea		✓		✓	✓	
Sea I	✓		✓			✓
Sea II		✓		✓	✓	
Sea Mitra		✓	✓		✓	
Sea Tumpengan	✓		✓			✓
Kali	✓		✓		✓	
Kali Selatan		✓		✓	✓	
Lotta	✓		✓		✓	
Pineleng I		✓		✓		✓
Pineleng II		✓		✓	✓	
Pineleng Dua Indah		✓		✓		✓
Pineleng Satu Timur		✓	✓			✓
Warembungan		✓		✓	✓	
Winangun Atas		✓	✓		✓	

Source: Seksi Pemberdayaan Masyarakat dan Desa, Pineleng District 2023 (data processed)

Table 1 shows that the submission of financial accountability reports in Pineleng District in 2021 was 4 villages that were on time and 10 villages that were late. In 2022, 7 villages were on time and 7 villages were late. In 2023, 9 villages were on time and 5 villages were still late. The village that experienced continuous delays from 2021-2023 in submitting accountability reports was Pineleng Satu Village. The large role received by the village is certainly accompanied by great responsibility as well. A village apparatus is the main driver of the management of the village fund allocation.

According to the Indonesian Institute of Accountants in 2015, the village government is expected to strive so that the village has human resources who have the ideal commitment and competence. This is an important concern in successfully managing any village finances. In order for the management of the allocation of village funds to run well, the behaviour of the actors/those who carry out management in the village must also be good. This means that the implementation of village fund allocation management can run properly if the executor who moves it has a good ability to carry out its duties. Without a good ability of the implementer, the management of the allocation of village funds will not achieve the expected goals. According to Rori (2023), human resources are a matter of concern because if village government officials have good qualifications and understand their duties and responsibilities, the management process will run well. Implementer behaviour is a determining factor for success where policy implementers must know what to do and how to carry it out. The finding of Sekenil and Heluka (2021) implies that every individual must provide real participation by carrying out their respective duties and functions.

The existence of behaviour that results in delays in the reporting process is related to behavioural accounting where the success of the village government in managing the allocation of village funds is inseparable from the behaviour and actions they take. According to Lubis (2017), behavioural accounting studies how human behaviour can affect accounting data and decision making, and vice versa, how accounting information affects decision making and behaviour. Behavioural accounting is a branch of accounting that studies the relationship between human behaviour and accounting systems, and the behavioural aspects of people and organizations where they exist and whose existence is felt (Yuesti & Merawati, 2019). According to Prihantoro et al. (2023), talking about behavioral accounting is not only seen from the results in making financial statements in the form of numbers, but how employees have social values that need to be applied in their work such as discipline, honesty, and responsibility. The ultimate goal of managing the allocation of village funds is public accountability, so the role of each village government is very important in every stage of its management.

According to Mardiasmo (2018), accountability is an obligation to report on the success or failure of the implementation of the organization's mission in achieving predetermined results, through the media of accountability that is carried out periodically. This is an interesting thing for researchers to raise topics about the management of village fund allocations in terms of behavioural accounting. In managing the allocation of village funds, there are aspects of behavioural accounting that can be applied, namely planning and budgeting, accountability, control and reporting requirements. This study focuses on the behaviour of village governments in applying aspects of behavioural accounting, namely aspects of planning and budgeting, aspects of accountability, aspects of control, and aspects of reporting requirements. Furthermore, to analyse the factors that cause delays in Pineleng Satu village in completing the accountability report.

2. Literature review

Agency theory

Agency theory was developed by Jensen and Meckling (1976). This theory states that there is a working relationship between principals, namely parties who give mandates to other parties, namely agents to carry out all activities on behalf of principals in their capacity as owners or top management. Principals supervise agents to carry out efficient performance. The relationship between agency theory and this research is that achieving effective village financial management is determined by the actions and efforts taken by agents (village government). The village government can mobilize all its actions and efforts in managing village finances properly. Agents (village government) have an obligation to produce output, namely the responsibility for all activities of organizing village government to principals (community).

Behavioural accounting

According to Yuesti and Merawati (2019), accounting does not only talk about numbers and information but also the behaviour of the presenters of financial statements. Individual behaviour cannot be separated from accounting. Therefore, the behaviour of information compilers is an important part and determines decision-making behaviour. According to Tutu et al. (2023), behavioral accounting is a science that explains the effects of human behavior so that it can affect accounting data and also business or business decision-making. Also vice versa how accounting can affect human behavior and also business decision making. The influence of the behavioural components, namely sociology, psychology, and social psychology, especially attitudes, perceptions, motivation, emotions and employee learning in companies related to the application of the accounting (Rohmah & Trisnaningsih, 2023). According to Coşkun and Karakoç (2020), behavioural accounting determines the attitudes and styles that the person in the decision-making position would want to realize. It is not only traditional accounting reports that affect the decisions of third parties who want to have information about the company.

Aspects of behavioural accounting

According to Lubis (2017), aspects of behavioural accounting, namely: aspects of planning and budgeting, aspects of accountability, aspects of control, and aspects of reporting requirements. Behavioural aspect of accounting is that segment of accounting which attends to develop an understanding of both cognitive (perceived) and affective (emotional) elements of human behavior that influence the decision-making process in all accounting contexts and settings (Kutluk, 2017).

Principles of village fund allocation management

According to Soleh and Rohmansjah (2015), to achieve the goals and objectives, the management of village fund allocations needs to pay attention to the following principles.

1. The management of village fund allocations is an integral part of village financial management in the APBDes.
2. All activities financed by the allocation of village funds are planned, implemented, and evaluated openly by involving the village community.
3. All activities must be accountable administratively, technically, and legally.
4. The allocation of village funds is used in a directed, economical, efficient, effective, equitable, and controlled manner.

Accountability report

Accountability report is information in the form of financial statements produced to fulfill accountability objectives. As the coordinator of village financial management, the village government is highly required to be able to understand village financial management so that reporting and accountability for the use of village finance can be carried out in a timely manner (Sumiyati et al., 2019). Factors that can affect the delay of the

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village financial accountability report are as follows.

a. Human resources
According to Azis et al. (2024), Organizational performance is the result of empowering its personnel to achieve performance through the effective use of their authority. The finding by Oktaviani et al. (2020) implies that best human resources are the potential person to carry out its functions or authorities to obtain its desires efficiently and effectively.

b. Implementer behaviour
According to Rori (2023), a policy maker must have a behavior that is committed, honest, communicative, intelligent, and democratic. According to Wati and Nugraheni (2020), all village revenues and expenditures must be supported by complete and valid evidence.

Conceptual framework

Researchers relate the research base to aspects of behavioural accounting and the allocation of village funds. The research focus is expected to be able to provide an explanation of the behaviour of village governments in the management of village fund allocations in Pineleng Satu village. The existence of agency theory is intended not to test the truth of the theory but as the main theory in this study. Figure 1 depicts the conceptual framework in this study.

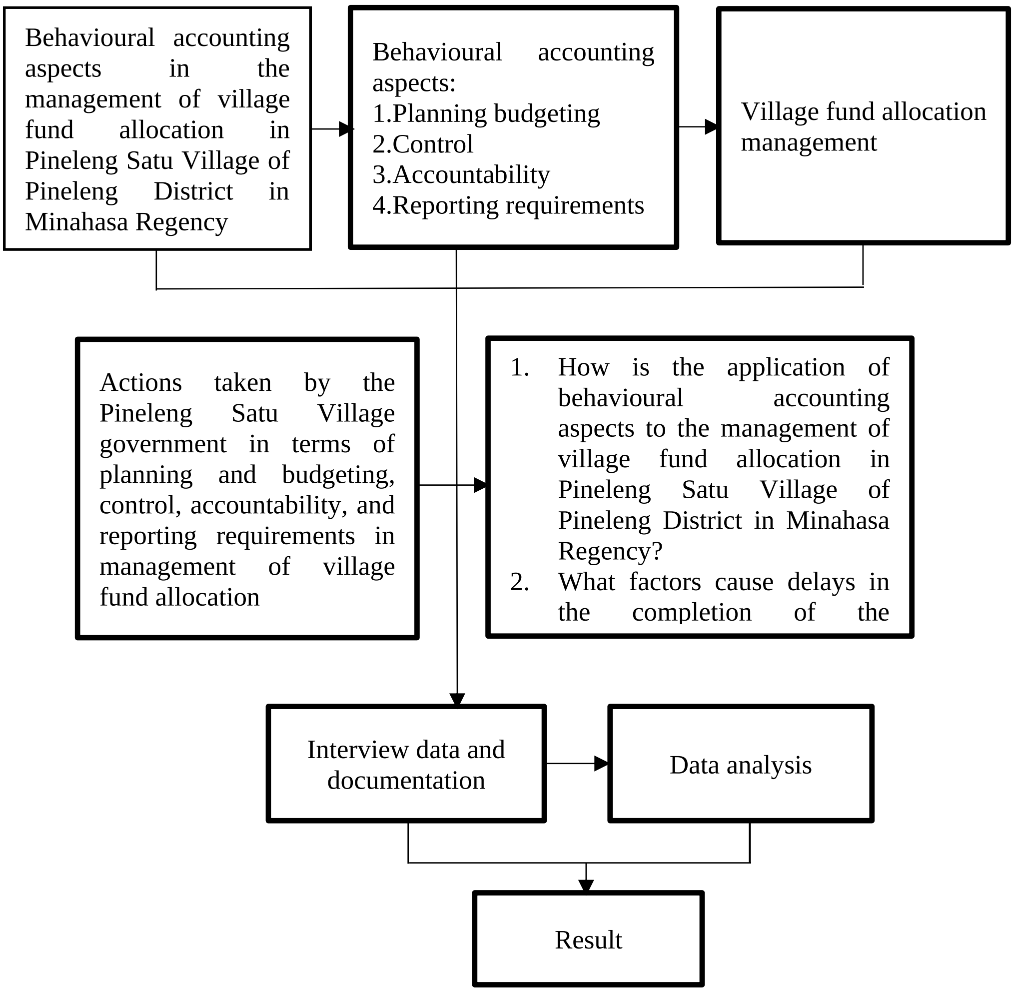

Figure 1. Conceptual framework

3. Research method

This type of research is qualitative research with a case study approach. According to Sugiyono (2019), this approach is used to research on natural object conditions where researchers are key instruments, data collection techniques are triangulated (combined), data analysis is inductive, and qualitative research results emphasize meaning rather than generalization. According to Ratnasari and Sudradjat (2023), the case study approach is a series of scientific activities carried out in depth about an event to gain in-depth knowledge.

The research was conducted in Pineleng Satu Village, Pineleng District, Minahasa Regency with the address the Highway Manado-Tomohon. Primary data was obtained through interview with the help of recording device. Secondary data in this research were obtained from the main data of Pineleng Satu village in 2023, the realization report on the implementation of the APBDes in 2023, the realization report on the implementation of the APBDes in 2023 per source of funds, and the main data of Pineleng Satu village in 2023. The informants involved in the interview were The Head of Pineleng Satu Village, The Village Secretary, The Chairman of the Village Consultative Body or BPD, and The Head of Financial Affairs (Treasurer). The results of the interviews were made in the form of interview transcripts from each informant by writing complete answers. Documentation in this research are as follows.

1. Organizational structure of the village government.
2. Duties and functions of the village government.
3. Organizational structure of the Village Consultative Body.
4. Duties and functions of the BPD.
5. Realization Report of APBDes in 2023.
6. Report on the Realization of APBDes Implementation per Source of Funds in 2023.
7. Pineleng Satu Village Main Data for 2023

The data validity test in this research includes credibility and dependability tests. The credibility test to test the trustworthiness of the research data so that the results of the research conducted are not dubious as a scientific work is carried out through triangulation techniques of data sources and data collection techniques. The dependability test is carried out by consulting with the supervisor to reduce errors in the presentation of research results and the process during the research. The data analysis technique used in this research follows the method of Miles et al. (2014). The data analysis process in this study is as follows.

a. *Data reduction*
   The data reduction process selects which statements from informants are the same from each predetermined category by giving different color codes for each category. Red color for planning and budgeting aspects, blue color for control aspects, green color for accountability aspects, orange color for reporting requirements aspects, and purple color for LPJ delay factors.
b. *Presentation of data*
   Categorized data is presented in the form of a table containing sub-categories of behavioral accounting aspects and factors causing delays in LPJ completion, accompanied by systematic narrative explanations that are easy to understand.
c. *Conclusions and data verification.*
   Conclusions are verified through triangulation and then proven by documentation data.

4. Result and discussion

Result

1. *Application of behavioral accounting aspects in village fund allocation management*
   a. *Planning and budgeting aspects*
   Implementation of village deliberations (MUSDES) attended by village officials, BPD, community leaders, religious leaders, traditional shops, guard representatives, and people below the poverty line. Obtaining and setting a goal together. Programs/activities based on the results of the village deliberation are compiled into the Village Government Work Plan for one fiscal year, which will become the APBDes.
   b. *Accountability aspect*
   Realizing work programs/activities in accordance with those contained in the ABPDes. The allocation of village funds is intended for the administration of village government, namely SILTAP/salary payments, office operations, official travel costs, organizing village public information (billboards, posters). The implementation of activities is informed through information boards/billboards on the realization of APBDes implementation installed in front of the village office.
   c. *Control aspects*
   Supervision of the performance of the old law by the BPD. The Regency is monitored twice a year by the government internal supervisory apparatus (or APIP), namely the Inspectorate, in monitoring, evaluating and examining village financial management. The Community and Village Empowerment Office of Minahasa Regency is responsible for the availability of supporting facilities for village financial management while supervision is done by the village community.
   d. *Aspects of reporting requirements*
   Prepare an accountability report on the realization of the implementation of the village revenue and expenditure budget (APBDes). All programs/activities that have been realized are submitted in a written accountability report by the village head (village government). The second semester/final report is submitted by the village head to the regent no later than the end of January of the following year. The accountability report was not reported in accordance with the specified time.
2. *Factors causing delays in the completion of the accountability report*
   a. *Human resources*
   Lack of competence of the village financial management coordinator, namely the village secretary. The working period of the village secretary has not been too long, making it difficult to understand his role and duties. Lack of understanding of duties and roles results in work errors, one of which is incorrectly inputting data in SISKEUDES which results in the function of SISKEUDES not running properly, not being read which in the end SISKEUDES cannot produce the required documents. The village secretary still considers the procedure or process of preparing the accountability report complicated even though the preparation is facilitated with the help of the SISKEUDES application.
   b. *Implementation behavior*
   Behavior in storing and maintaining expense receipts so

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that they are damaged, scattered and even lost. Uncommunicative behavior and unanticipated behavior.

Discussion

1. *Application of behavioral accounting aspects in village fund allocation management*
   a. *Planning and budgeting aspects*
   Aspects of planning and budgeting are related to behavior or actions in the process of determining and setting specific goals. Goal is the planning of a work program along with its budget for village development for one year, which is carried out openly through village deliberations. The behaviors that emerged in the planning and budgeting aspects were the village head as a leader and facilitator who was responsible for opening and leading the village deliberations. The village secretary acts as a notetaker during the village deliberation. All matters submitted are first recorded by the village secretary, which will then be selected and determined which ones become priority scales that are really needed by the community. The village secretary is also responsible for conveying the budget ceiling (maximum spending limit) received by the village and at the end of the village deliberation conveying the results of the decisions that have been agreed upon. The head of financial affairs assists the village secretary in compiling the results of the deliberation. The head of the BPD accommodates and channels the aspirations of the community in the implementation of village meetings, then the BPD is responsible for discussing and agreeing on the results of decisions with the village head. This behavior shows that the Pineleng Satu Village government has attempted to increase community participation by involving several parties as representatives of the community. The community is part who bring aspirations for things needed by the community, discussing and determining these matters with the parties present at the village meeting.
   b. *Accountability aspect*
   The accountability aspect is related to behavior or actions in carrying out work. The accountability of ADD cannot be separated from the whole that is contained in the APBDes. The implementation of activities whose financing comes from the allocation of village funds has been carried out. The allocation of village funds is intended for the administration of village government, namely SILTAP/salary payments. Based on the results of the research, the behavior that emerged in the accountability aspect was that the village head/parental law carried out as the budget user power where the village head was fully responsible for all the implementation of activities starting from planning to completion. The village head has control over budget expenditures, where the budget issued must be in accordance with the approval of the village head. The village head coordinates with other village officials regarding the implementation of the functions of each village official so that they can perform their duties optimally. The village secretary is the coordinator of the implementation of village financial management. In the realization of the APBDes

implementation, the village secretary leads the implementation of the ABPDes policy. Every proof of receipt and expenditure of APBDes is verified by the village secretary. The head of financial affairs (treasurer) conducts the administration of the village fund allocation which includes receiving/storing, depositing/paying the income (SILTAP) of the village head and village officials, BPD and is accountable for the receipt of village income and expenditure on an implementation of activities in accordance with the APBDes. The BPD chairman monitors the implementation of predetermined activities so that the BPD can directly assess the performance of the village head. This behavior shows the implementation of the roles and duties of the Pineleng Satu village government in ensuring that all activities are carried out until the end of the completion of the activity, and after that reporting the results. Implementation is carried out by the village financial management implementation team coordinated by the village secretary. The head of finance submits receipts of expenditures for an activity and submits them to the village secretary for verification and evaluation, then submits them to the village head for further reporting to the BPD.

c. *Control aspects*

The control aspect is related to behavior or reactions to ever see organizational activities in order to provide assurance of effectiveness and efficiency goals. Based on the research results, the behavior that appears in the control aspects is that: the village head oversees the village financial management process starting from planning implementation to reporting. The village head maximizes the authority given to each village official to carry out responsibilities with integrity a competence. The village head is willing to be assessed, examined, and evaluated by several authorized parties according to the rules, namely the BPD. The village secretary carries out financial administration. Preparing financial documents on the implementation of the realization of the APBDes, ensuring that the documents are complete and eligible for inspection, assessment and evaluation. The head of financial affairs appropriately records every financial transaction of receipts and expenditures. The head of BPD evaluates the performance of the old law and its finance. The behavior shows that Pineleng Satu government guarantees transparency in the use of village fund allocation so that it can be trusted to be free from corruption.

d. *Aspects of reporting requirements*

The aspects of reporting requirements are the behavior or action of reporting the results of the implementation of the work that has been done. From the research results, the behavior that emerged in the aspects of reporting requirements was that the village head submitted a written accountability report to the regent in accordance with two stages. The first report is submitted by the village head to te regent no later than the end of July of the current year. The second/final report is submitted no later than the end of January of the following year. The village secretary prepares and

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compiles accountability reports with the help of the village financial system application and is equipped with proof of transaction, evidence of the implementation of activities, and important documents related to the implementation of activities. The head of financial affairs prepares documents on cash receipts and disbursements, report on the implementation of all activities realized in accordance with those contained in the ABPDes. The head of the BPD receives the submission of the accountability report from village government. BPD must first approve the accountability report. The Pineleng Satu government has not been able to implement aspects of existing reporting requirements. The Pineleng Satu Village government as a reporter has not been able to meet the demands for timely completion of accountability reports. The timeliness of financial reporting can give a negative impression of the village government by community and interested parties.

2. *Factors causing delays in the completion of the accountability report*
   a. *Human resources*
   In completing the accountability report, the implementation of the APBDes is highly dependent on the competence of existing human resources. The results of the study revealed that the first factor that causes delays in the completion of accountability reports is human resources. In the implementation of village fund allocation management, the village secretary is an element of the leader of the village secretariat who carries out his duties as the implementing coordinator of village financial management. The village secretary must have a good understanding ability in managing village finances compared to other financial management implementers such as section heads and heads of affairs because of their strategic role in coordinating the preparation and implementation of the Regional Budget to the preparation of accountability reports for the implementation of the Regional Budget. Lack of understanding of their duties and roles results in work errors, one of which is incorrectly inputting data in the SISKEUDES which results in the function of the SISKEUDES not running properly, not being readable which in the end the SISKEUDES cannot produce the necessary documents. The accountability report must be completed with evidence of transactions or supporting documents that are sufficient to require more effort in collecting them. The suggestions that can be given to overcome the problem are as follows.
   - **Education and training**. Participating in education and training carried out by the Minahasa district community and village empowerment office.
   - **Provide constructive criticism and suggestions**. The elder law as the village head can provide assistance and provide clear and specific input on performance, and provide constructive suggestions to help reduce the occurrence of work errors.
   - **Increasing cooperation**. All village governments support each other, and work together to complete the work.

   b. *Implementation behaviour*
   The completeness of the accountability report document

plays an important role as valid evidence of the transaction. The results of the study revealed that the second factor that caused the delay in completing the accountability report was the behaviour of the implementer in collecting the completeness of LPJ documents such as memorandums or expense receipts. As revealed by the village secretary and the head of financial affairs in an interview, if there are expenditure notes/receipts that are damaged due to rain, then scattered and forgotten to be stored where they are even lost. This shows negligent behaviour in maintaining and storing existing evidence. The negligence can actually be avoided by storing the evidence in a safer and more memorable place. The negligence carried out resulted in the inhibition of the process of completing the accountability report because the supporting documents were still incomplete. Furthermore, the uncommunicative behaviour of the implementers to convey the importance of complementary documents for accountability report. Then, the behaviour of not anticipating the reporting deadline means that there is a lack of effort from the implementer to make maximum initial preparations in order to be able to report on time. Therefore, committed behaviour is needed to really take care of those complementary documents. The suggestions given to overcome the problem are as follows.

- The village government must consciously admit to storing and preserving the existing evidence as best as possible.
- Evidence is damaged or lost, if possible, go to the place where the evidence was issued and ask for a new receipt to be made by submitting data related to the payment such as the date of the transaction, nominal, and information of what payment is.
- When a piece of evidence has been received, take a photo using a mobile phone camera. The photo can be printed and used to replace evidence that does not exist.
- For manually written proof of transaction, you can buy a receipt book that is sold to the public. Each piece of evidence is recorded in a single book and held by one person who is entrusted with it.

5. Conclusion

The application of behavioral accounting aspects in the management of village fund allocation in Pineleng Satu village of Pineleng District in Minahasa Regency has not been fully implemented. This can be seen in the aspect of reporting requirements that have not been properly implemented where the demands to produce financial statements with various existing requirements are able to make the reporter act according to the existing demands. In this case, the Pineleng Satu Village government as the complainant has not been able to meet the demands in completing the accountability report on time. The first factor that caused the delay in completing the accountability report is the incompetent human resources of the village government. Second factor, the complementary documents of accountability report. Proof of transactions, including memorandums and receipts, is very important as a basis in compiling of accountability report. Loss or damage to these documents can interfere with the smooth process of preparing, so it is important to maintain and store proof of transactions properly so that the process can run smoothly.

This study suggests that, first, in case of reporting requirements, the village head/old law as the power of attorney for the budget user should continue to provide assistance to the stages in the preparation of the accountability report. Second, in an effort to overcome the delay in completing the accountability report, there needs to be more attention from the village government regarding the human resource factor. This is because the ability of human resources is one of the important factors in the implementation of village financial management. Improving the ability of human resources can be done by participating in regular village financial management training so that they can continue to understand the functions and tasks being performed. The village government should coordinate with each other and remind each other to maintain and keep complementary documents of the accountability report to avoid damage or loss so that delays in accountability are expected to not occur again.

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