

Public Accountability in Non-Profit Organizations in Kampung Tridi Malang

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Abstract

This writing aims to find out how public accountability is for non-profit organizations in Tridi Village, Malang City. This study uses qualitative methods with descriptive analysis. The results of the research show that Kampung Tridi has implemented the principle of accountability starting from the planning, implementation, and accountability processes quite well. Where, in the plan, Tridi village administrators hold regular meetings to discuss the work program to be held and also the budget. Meanwhile, in the process of implementing it, Tridi village administrators kept records regarding income and expenses in Tridi village and in the implementation of the work program all residents participated, this indicates residents' awareness of accountability and transparency in financial management in Tridi Malang village. Next, in the process of accountability the management of Tridi village reports regularly to the residents on the financial reports that have been recorded, this indicates that there is openness to the residents so that the community's trust in the management of Tridi village is getting higher. However, related to the financial reports that are made are still very simple, because they only record income and expenses, they are not guided by the standards that apply to non-profit organizations today, namely ISAK 35.

Keywords: Accountability, Implementation, Planning, Public Accountability

Introduction

Economic activity is an inherent aspect of human life, carried out daily in various forms. Both in simple activities and those that aim to get maximum profit. In the business world, accounting records are essential to clearly communicate and understand transactions. This recording process also serves as a source of financial information that is useful for decision making. Therefore, the role of accounting in providing information to support business decision making is very important (Sopanah, Hasan, et al., 2023).

The American Accounting Association, states that accounting is a process of identifying, measuring and reporting economic information to enable clear and firm assessments and decisions for those who use this information (Barth et al., 2023). Accounting is a series of steps or actions that include analysis, recording, grouping, depreciation, reporting, and interpretation of financial information to meet the needs of those who use it. In general, it can be concluded that accounting is the art of recording, summarizing, analyzing, and reporting data relating to financial transactions in an entity (Sopanah, Hasan, et al., 2023).

In the midst of the era of globalization and the push for reform, the role of accounting has strengthened as a means of recording and reporting. This interest is not only reserved for the management of an entity, but also for the need for accountability to many parties who require, in the business world, accounting has developed along with the development of the business. This causes

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accounting to be able to adjust and develop along with developments in the business world (Hasanah & Fauzi, 2017).

In general, accounting can be divided into two main categories, namely private sector accounting and public sector accounting (Goddard et al., 2016). The basic difference lies in the desired target in financial management and reporting (Cheng et al., 2014). In private sector accounting, the goal is to achieve optimal profit or profit by using costs as efficiently as possible for the benefit of the owner or shareholder of the company. From a different perspective, accounting in the public sector makes it provide services to the community and improve their welfare, thereby emphasizing transparency and accountability in the use of public funds to achieve community service goals. These different objectives influence how performance and success are measured in each sector. Accounting in the private sector has a main focus on achieving profitability and profit growth, while accounting in the public sector places more emphasis on measuring efficiency, effectiveness and positive impact on society and the environment (Sopannah, Hasan, et al., 2023).

In this study, it will focus more on public sector accounting, where public sector accounting is divided into government sector accounting and accounting for non-profit organizations, public sector accounting has its own guidelines or basis for reporting, where government sector accounting is based SAP, while accounting for non-profit organizations since 1997 has been regulated based on the Statement of Financial Accounting Standards (PSAK 45). However, starting in 2019 PSAK was replaced with ISAK 35. Based on ISAK 35, all public sector organizations must carry out public accountability. With the implementation of ISAK 35, the financial management of non-profit organizations will become more directed and accountable. This standard provides specific accounting guidelines for non-profit organizations with social or charitable purposes. Such organizations are required to hold public accountability for the use of funds and their activities. Through clear and timely financial reporting, ISAK 35 ensures transparency in the management of funds and conveys information about the social impact of an organization's activities. It is hoped that the adoption of this standard will help non-profit organizations optimize the use of funds to achieve their social goals and build trust with stakeholders.

Non-profit organizations usually choose individuals to lead, manage, or be responsible for tasks assigned by interested parties (stakeholders). In the context of accountability, where accounting functions as a tool for accountability, financial reports are essential for non-profit organizations. This is due to the ability of financial reports to measure and evaluate the responsibilities of the board or management for the implementation of the duties, obligations and achievement of the performance that has been mandated to them.

Financial reports in non-profit organizations are different from financial reports in business organizations in general, and one aspect of the difference lies in the way the financial reports are presented (Sopannah & Harnovinsah, 2023; Sopannah, Sodik, et al., 2023). However, generally few people understand the structure of financial reports in non-profit organizations such as thematic villages and other non-profit entities. Sometimes there is a perception that financial reports in every type of organization, be it a non-profit organization or a business organization, have essential similarities. Financial reports in non-profit organizations contain funds or contributions from various parties that must be accounted for by management to internal and external parties. In Indonesia, non-profit organizations tend to focus more on quality programs than prioritizing financial management systems. Nonetheless, the importance of an effective financial management system is often overlooked, even though this is considered one of the main indicators in building accountability and transparency in the work of an institution.

Currently, there is a growing push from society to demand public accountability and transparency from those who hold responsibility, such as the government. This phenomenon continues to develop in society, especially in line with changes in social and political dynamics that spur the growth of a more democratic government climate. The active participation of the community in criticizing and assessing the performance of government agencies and the quality of services they receive is increasing. Some of the factors driving this trend include the growing awareness of citizens thanks to the advancement of democracy, easier access to information through information technology, a higher level of awareness about citizens' rights, efforts to improve the quality of public services, and also the negative impact of cases of corruption and misuse of public funds that have rocked the As a result of this change, people are now increasingly aware of their rights and expect the government to perform effectively and responsibly in serving the public interest in an open and measurable manner.

According to Novitasari et al. (2022) accountability includes elements of clarity in the tasks and methods of reporting responsibility. Whereas M. Mardiasmo (2018) states that accountability refers to the obligation to provide an explanation of all activities to parties who have an interest or are stakeholders. Public accountability refers to the responsibility of the party receiving the mandate to the party providing the mandate, which involves the obligation to explain, present, report and disclose all activities and tasks that are part of their responsibility.

With regard to public accountability in non-profit organizations, there are several previous studies that underlie this research. Research on public accountability by Sari et al. (2022), the results of the analysis show that the Sabilillah mosque has implemented a number of accountability and transparency principles, starting from the form of planning, implementation to the form of financial accountability that has been carried out openly to the congregation and also the leaders. However, with regard to the financial statements that are made still refer to the old standards, not yet guided by ISAK 35.

Research on Public Accountability by Betan and Nugroho (2021), shows that Nengke Village has implemented accountability and transparency at every stage of fund allocation. The planning and implementation stages have involved all elements of society. The stages of administration, reporting and accountability have been implemented according to the level and carried out by the village secretary and treasurer. Reporting and accountability there is a match between expenditure and proof of notes. The principle of transparency is carried out through the presentation of financial reports to the residents of Nengke Village at designated meetings. However, there are deficiencies in the recording process, where the process of recording the Accountability Sheet is still manual, not computerized, so there is a potential for errors or a large potential to change expenditure figures.

Research on Public Accountability by Prihatminingtyas et al. (2021), the results of the study show that financial management is still very simple, because it comes from infaq, sodaqoh and regular donors. Use according to the agreement between the donor and the orphanage. The financial reports are also not in accordance with PSAK No. 45, because the financial reports are only limited to cash income and disbursements, apart from that they are still not classified as accountable, due to a lack of understanding of the orphanage manager about financial management, but they are classified as simple transparent, because the orphanage financial reports are only given to those who want to know about financial reports at the orphanage.

Research on Public Accountability conducted by Maslika et al. (2021), the results of the study show that Tamanharjo Bersinar BUMDes has implemented the principles of accountability and transparency towards BUMDes financial reports. BUMDes accountability reports are routinely carried out once a year, and the principle of openness has been carried out to the village head, who in turn will convey the accountability report information to the village community forum.

Based on the results of existing research, it appears that several non-profit organizations have tried to implement the principles of accountability. However, in a way that is still simple in the form of a simple record does not comply with applicable standards. They may have recorded income and expenses, but the format and content of their financial reports still need to be improved to make them more comprehensive and to provide more transparent information to the public and stakeholders. To achieve a more optimal level of accountability, non-profit organizations must improve their accounting practices and ensure that their financial reports comply with applicable standards. This will make it possible to provide a more complete view of the use of funds and their financial performance to all interested parties.

Seeing the conditions or phenomena related to accountability, in the city of Malang there are many thematic villages which are non-profit organizations which of course must be held accountable to the public or what is known as accountability. Until now, the city of Malang already has around 20 thematic villages spread across all its sub-districts, several thematic villages in the city of Malang that already exist include, Kampung Tridi, Kampung Warna-warni Jodipan, Kampung Budaya Polowijen, Kampung Biru Arema, kampung Gribig Religi, Kampung Putih, Kampung Keramik Dinoyo, kampung Dinoyo, Kampung Kramat, Kampung Rolakku Indah, Kampung Heritage Kayutangan, Kampung Tempe Sanan, Kampung Gerabah Penanggungan and Kawasan Wisata Tradisi Polowijen.

One of the interesting villages to study is Kampung Tridi, after making simple observations the researcher sees that Kampung Tridi is one of the thematic villages that receives visits every day, while other thematic villages only receive visits if there are certain events, tourists who making visits to Tridi Village not only come from domestic tourists, but also foreign tourists. From these tourist visits

so that there is income for Kampung Tridi, therefore from this income there needs to be accountability in the form of accounting.

Based on the explanation above, the researcher wants to analyze how public accountability is for non-profit organizations in Kampung Tridi, Malang City. Located precisely on Temenggungan Ledok Street, Kesatrian, Malang. Kampung Tridi is a form of non-governmental organization that stands alone or is independent by developing existing resources so that it can become a tourist spot in the city of Malang. Kampung Tridi is included in the category of community organizations. Kampung Tridi in its development received budget assistance from the Malang municipal government and also funds obtained from tourist visits. Thus, the administrators from Kampung Tridi must provide accountability for the funds obtained. Therefore, the author raised the title "Public Accountability in Non-Profit Organizations in Kampung Tridi Malang"

Literature review

Accountancy

The American Accounting Association states that accounting is a process of identifying, measuring and reporting economic information to enable clear and firm assessments and decisions for those who use this information (Vasarhelyi et al., 2015). Accounting is a series of steps or actions that include analysis, recording, grouping, depreciation, reporting, and interpretation of financial information to meet the needs of those who use it. In general, it can be concluded that accounting is the art of recording, summarizing, analyzing, and reporting data relating to financial transactions in an entity (Sopanah et al., 2020).

Public sector accounting

Within the public sector, there is a strong demand to carry out activities with a level of transparency and accountability. Public sector accounting has a close relationship with three main aspects, namely information provision, management control, and accountability. According to Sopanah, Hasan, et al. (2023) the public accounting sector is a service activity whose activities are related to business, especially financial ones for decision making to provide for public needs and rights through public services carried out by corporate entities. Public sector accounting is a process of identifying, measuring, recording, and reporting economic (financial) transactions from an organization or public entity such as the government, NGOs, and others which are used as information in decision making. economic decisions by parties who need them.

Non-Profit Organization

According to M. Mardiasmo (2018) non-profit organizations are non-profit organizations such as religious organizations, foundations or educational institutions. In this case organizations engaged in social services with no aim of seeking profit were established by the community or managed by the private sector. The characteristics of non-profit-oriented entities are different from profit-oriented business entities. The main fundamental difference lies in the way non-profit oriented entities obtain the resources needed to carry out their various operating activities. Non-profit-oriented entities obtain resources from resource providers and expect repayment or economic benefits that are proportional to the amount of resources provided.

Accountability

Accountability refers to the obligation to provide an explanation of all activities to parties who have an interest or are stakeholders (M. Mardiasmo, 2018). According to Sopanah, Hasan, et al. (2023) describes that accountability includes aspects of clarity of functions and ways to account for them. Public accountability is the obligation of the recipient of the mandate to the giver of the mandate in accounting for, presenting, reporting, and disclosing all activities and activities that are his responsibility. Accountability in organizational financial management is something that is highly demanded by stakeholders.

Methods

This research is a type of qualitative research with a descriptive approach (Rusdianti et al., 2022). This research was conducted in one of the thematic villages which is part of a non-profit organization, namely Kampung Tridi, located in Malang City. Determination of informants is based on people who

are considered capable and willing to provide complete information related to the object to be studied. The informants in this study were the Pokdarwis chairperson, treasurer, ticket keeper, and tourists who visited Kampung Tridi. Data collection techniques in this study started from the observation stage, interviews to the documentation stage. Data analysis in this study started from the stages of data collection, data reduction, data presentation and finally drawing conclusions. The validity test of the data in this study includes a credibility test, transferability test, dependability test and objectivity test. Data triangulation in this study included source triangulation, technical triangulation and time triangulation

Results and Discussion

Before becoming a tourist destination in the city of Malang, Kampung Tridi used to be an unkempt settlement or you could say a slum, where the residents did not realize the importance of protecting the environment. A lot of garbage has accumulated around the banks of the Brantas River because it was thrown carelessly into the river. Inspired by the changing conditions and atmosphere on the opposite side of the south, namely the settlements in the Jodipan Village which have been arranged into a Colorful Village, there was a young man who initially put the idea of a three-dimensional themed painting on several parts of the wall in the village area. It turned out that this attracted interest from visits from residents outside the village, who started arriving just to take pictures with the three-dimensional background that was made. Departing from these conditions, the idea of pouring three-dimensional images at several points of residential areas is getting stronger to be continued so as to change the face and atmosphere of the previously slum village to become attractive and have the opportunity to become a tourist destination.

Kampung Tridi was inaugurated on September 4 2016, starting from the assignment for the Public Relations course at the Faculty of Communication Sciences, University of Muhammadiyah Malang. Several UMM students cooperated with the paint factory's CSR, namely PT. Indana paint to provide paint and community groups to work on the project. Villages that were previously uninhabitable are now tourist destinations that attract many visitors, not only domestic tourists, but also foreign tourists.

Understanding of accountability.

Based on the results of interviews that were conducted with several informants in Kampung Tridi, namely Mr. Adnan as the head of the Kampung Tridi, Mrs. Habiba as treasurer and Mr. Yudi as ticket keeper and visitors to Kampung Tridi. The following are excerpts from interviews with some of these informants. The first informant Mr. Adnan stated that:

"Accountability is very important to implement in order to properly record all expenses and income, because financial reports must be known by the public so there is a need for accountability"

In addition, the second informant, Ms. Habiba, also expressed her opinion regarding accountability as follows:

"In my opinion, accountability is a form of accountability, where we make a report once every 3 months, sometimes once every 6 months, for information on expenses, income related to repairs, construction, development, etc."

Finally, the 3rd informant, namely Mr. Yudi, expressed his opinion as follows:

"I don't really understand accountability itself, so I'm here on duty as a parking attendant. As far as I know, this tourism is formed by a community, and the funds from this parking will be handed over to the treasurer and chairman of the association, they will manage it for the benefit of the community."

Based on the results of the interviews conducted by the researchers with the chairman of the Kampung Tridi association, the treasurer, and the Kampung Tridi ticket keeper, it can be concluded that most do not understand accountability specifically, but after receiving an understanding by researchers regarding accountability, they should be able to understand what accountability is and from From their statement regarding accountability in Kampung Tridi, it can be seen that Kampung Tridi has implemented the principle of accountability. Accountability in managing organizational finances is something that is highly demanded by stakeholders. Accountability refers to the obligation to provide an explanation of all activities to parties who have an interest or are stakeholders(Mardiasmo, 2018).

The form of accountability that is carried out in Kampung Tridi

1. Planning Process

At this stage the management of Kampung Tridi plans to discuss the work program to be carried out and the budget needed. The following is an excerpt from an interview with Mr. Adnan as the head of the Kampung Tridi, who stated that:

"Usually we hold regular meetings to discuss the planning of the work program that we will carry out, then we make a budget."

It was clarified by the second informant, namely Mrs. Habiba as Treasurer, in an interview about the planning process, she stated that:

"In planning the work program and determining the budget, the overall core meeting is usually held which is not held every week, only if there is an event, the core management will hold a meeting and inform the public. Whereas association meetings are held once a week every Monday to discuss information or activities to be held, as well as weekly gatherings and making decorative knick-knacks by the members of the association."

Then, the third informant expressed his opinion regarding the planning carried out by the Kampung Tridi administrator:

"Once a week, on Monday night a meeting is usually held, mixed with arisan, as well as discussions by the women to carry out community service cleaning the village."

From the statements of the three informants, it can be concluded that Kampung Tridi has implemented the principle of accountability, namely the planning process where they plan first. They have a meeting agenda to discuss work program planning and determine the budget for the program to be held. This is in accordance with the findings in research (Sari et al., 2022) which states that it is necessary to have the best possible planning to be able to meet various forms of operational needs of an entity and also planning for the program of activities to be held.

2. Implementation Process

From the explanation above regarding planning accountability, the researcher will also conduct interviews related to implementation accountability regarding income and expenditure in Kampung Tridi and the involvement Kampung Tridi in carrying out activities or work programs being held. Based on data obtained from informants, the income obtained from Kampung Tridi comes from ticket fees and parking fees and also from donors when there are certain events. But for donors it is usually uncertain. As for the expenditure, it is usually used for the development of Kampung Tridi, and others.

The following are excerpts from interviews with several informants regarding income in Tridi village. The first informant, Mr. Adnan, as the head of the Pokdarwis village of Tridi, stated that:

"Kampung Tridi income is usually from tickets and parking fees only, so visitors will be given a key chain as an entry ticket at a set rate of 5 thousand per person. From the cash income we get this can function for the welfare of the community, if there are flood problems, repair of paralons that are damaged in the event of a flood, we also help with damage to houses, not only for maintenance but we also use them for religious activities, during the sacrificial day they buy cows and share them with each resident, give a little help if someone is sick, give assistance every year to the poor."

Next, Mrs. Habiba as the treasurer of Kampung Tridi said that:

"For income and expenses, I still simply record that I haven't followed the applicable standards."

Then, the third informant Mr. Yudi as the ticket keeper also expressed his opinion regarding the income and expenses in Kampung Tridi as follows:

"I don't really know the details, bro, because everything is recorded by the treasurer. As far as I know, the income usually comes from tickets for visitors who come, while the expenses are usually for the development of Kampung Tridi, and helping residents who have experienced disasters."."

While the implementation process is related to the involvement of Kampung Tridi residents In the planning and implementation of the work program in the interview. Mr. Adnan as the Head of Kampung Tridi stated that:

"All members of the association are usually involved in planning work programs"

Furthermore, the second informant Mrs. Habiba as kampung Tridi treasurer said that:

"Work program planning usually involves all members of the association"

Apart from that, the third informant, Mr. Yudi, as the ticket keeper of kampung Tridi, in his interview also said that:

"Participation, yes, if an activity is held, it is directed by the chairperson first, if for example there is a visit from outside, usually all the community is involved."

Based on interviews with several informants, it can be concluded that in the implementation accountability process, Kampung Tridi income comes from entrance tickets and parking fees, with additional donations from donors at certain events but for donors it is usually uncertain. While the expenditures made by Kampung Tridi are aimed at the welfare of Kampung Tridi residents, namely as development costs for Kampung Tridi in the form of additional image costs, repair and maintenance costs for damaged houses, costs for helping Kampung Tridi residents who are experiencing disasters and other costs. The recording of the financial statements is still carried out in a simple manner and does not follow the current standards. This finding is also in accordance with previous findings conducted by (Prihatminingtyas et al., 2021) in his research which explained that the non-profit organization of the Al-Maun orphanage kept records in a simple manner and was not guided by the standards currently in force in non-profit organizations, namely ISAK 35 because reports The financial statements that are carried out are only recording income and expenses.

Furthermore, in carrying out activities, usually all Kampung Tridi participate and are involved. This involvement signifies an awareness of the importance of accountability and maintaining transparency in financial management and work programs in Kampung Tridi.

3. Accountability process

After the planning and implementation process, there needs to be a form of accountability carried out by Kampung Tridi administrators, namely, with a monthly reporting system. The following are the results of interviews with informants regarding the financial accountability of Kampung Tridi and also the impact of the accountability carried out. Mr. Adnan as the head of Kampung Tridi said that:

"As for accountability, we do a report every 3 months, after making a report, a summary is made and posted on the community hall so that residents can read it so that residents can find out how much income and expenses are each month."

Then Mrs. Habiba as the treasurer of Kampung Tridi also stated that:

"The financial reports that I have made are always reported at meetings"

Furthermore, the interview was conducted with Mr. Yudi as the ticket keeper, he said that:

"Regarding accountability, I also don't understand, usually the money is managed and recorded by the treasurer, the expenses are like this, the income is like this"

Furthermore, with regard to the accountability carried out by the researcher again asked about the impact of this accountability. Mr. Adnan as chairman of Kampung Tridi explained that:

"Until now there have been no complaints, because the community already knows and has enjoyed all the facilities, you can see that there is evidence or results so far, therefore the community is very supportive."

Then, it was confirmed by the same statement by Mrs. Habiba as the treasurer of Kampung Tridi, which stated that:

"There are no complaints so far"

Based on the results of interviews conducted with the three informants, it can be concluded that Kampung Tridi has implemented a form of accountability as evidenced by the statement that there is a recording of financial reports which are then reported to members of the association as a form of accountability and transparency. This is in accordance with the findings of (Maslika et al., 2021) which in his research explained that accountability reports on research objects have been carried out routinely and there is openness in the form of submitting accountability report information to stakeholders.

Conclusion

Based on the results of the analysis that has been carried out by researchers in Kampung Tridi, it can be concluded as follows Kampung Tridi is one of the thematic villages in Malang city which is classified as a non-profit organization. The results of the study show that Kampung Tridi has implemented the principle of accountability starting from the planning process, the implementation process to the accountability process. Where, in the planning, the management of Kampung Tridi holds regular meetings to discuss the work program to be held and also the budget. While in the process of implementation, the management of Kampung Tridi keeps records regarding income and expenses in Kampung Tridi, and in the implementation of the work program all residents participate,

this indicates the awareness of residents about accountability and transparency in financial management in Kampung Tridi. Next, in the process of accountability the management of Kampung Tridi reports regularly to the residents the financial reports that have been recorded, this indicates that there is openness to the residents so that the public's trust in the management of Kampung Tridi is getting higher.

In recording financial reports, it is not in accordance with the accounting standards that apply to non-profit organizations, namely ISAK 35, where Kampung Tridi still keeps records in a simple way, namely only recording cash in and cash out reports. The income reports received come from entry tickets from tourist visits, both local and domestic tourists. As for the expense report, it consists of consumption costs, home renovation costs, equipment costs and other costs. In this case it can be seen that Kampung Tridi has carried out the principle of accountability starting from planning, implementation and accountability in building Kampung Tridi and in preparing its financial reports.

From these conclusions, the researcher provides suggestions for Kampung Tridi in the future, it is hoped that it can record financial reports in accordance with the financial reporting standards that apply to current non-profit organizations, namely ISAK 35, not only to record reports of cash in and cash out, so that each recording is more neatly arranged so that the financial reports presented will be more relevant and easily understood by readers.

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