

Understanding of Village Apparatus on Implementation Accounting Villages

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Abstract: *The purpose of this study is to prove empirically through testing in order to know the village officials' understanding of the implementation of village accounting, related to covering the administration, reporting and accountability. This research is based on phenomena that researchers conclude that not yet fully the village officials know and Understand village accounting in the implementation of Village Law no. Year 2014. Research type used in this research is qualitative. The object of research in this research is the understanding of village officials towards village accounting. In this case the data source is, the village head, village secretary, head of government affairs, head of development affairs, head of public welfare affairs, head of financial affairs, head of general affairs. This study uses primary data and secondary data. In this research, data collection of observation, interview and documentation to unit of analysis in this case is village apparatus in Ambawang Village of Kec. Ambawang River. Data Analysis Techniques, with 1) Data Collection, 2). Data Reduction, 3). Display Data, 4). Conclusion Drawing and Verification. The results of the research indicate that the village officers of Sungai Ambawang have not fully understood and understood the implementation of village accounting in terms of: (1) Administration, (2) Reporting and (3) Accountability to the management of village funds related to the implementation of Law No. 6 of 2016.*

Keywords: Understanding, Implementation, Village Accounting, and Village Apparatus

1. Introduction

The 2015 State Budget Revised Amendment (APBNP) has a vision and mission of a new government or known as NawaCita or 9 priority agendas. One of the fundamental changes in the 2015 APBNP is the policy of regional transfers and village funds. The information is submitted by Dedi Iskandar Batubara (2015), as a member of DPD / MPR RI.

The management of village funds required knowledge and understanding of accounting knowledge, so that the financial statements can be qualified. Science of Accounting, adopt balancing concept which has been created by Allah SWT, result of contemplation from accounting science experts finally they able to concoct balance concept in financial reporting organizations growing and developing this world life, present among others on concept of debit and credit, Profit and loss statements, and balance sheet reports (Muhammad Syaifullah, 2016: 87).

A big step is being pioneered by the government by enacting accounting standards in every village. Year 2015 ago one year of development for the world of accounting, previously following the signing of mutual recognition arrangements (MRA) between ASEAN countries where the accounting profession is one of the eight professions that can go international; Besides going international, now accountant can enter the village. For the world of accounting education is a great opportunity to empower accounting personnel. Campuses give more courses in government accounting not just 3 credits like ancient (www.kompasiana.com).

Dedi Iskandar Batubara (2015) said the stipulation of transfer spending to the region and the village funds of Rp. 664.6 trillion in the 2015 APBNP, is expected to contribute positively to development in the region, especially in the village. And from Rp. 664.6 trillion APBNP 2015, has been allocated funds amounting to Rp. 20.7 trillion for 74,093

villages (Draft Permendagri) throughout Indonesia. This village fund is an implication for the enactment of Law No. 6 of 2014 on the Village. In the implementation of the Village Fund there are tasks assigned to the Local Government and Village Government. For local government more get the task than the provincial government. Nevertheless the provincial government remains fully responsible for the successful implementation of the Village Fund located in its territory (Dedi Iskandar Batubara, 2015).

In line with this, the Village Government also has duties and responsibilities, namely; (1) Preparing Revenue Budget (APB) of Village; (2) Budgeting the Village Fund in Village APB; (3) Using the Village Fund in accordance with the provisions; And (4) Create and submit reports on the realization of the use of Village Funds to District Government (Dedi Iskandar Batubara, 2015).

Dedi Iskandar Batubara added that with these duties and responsibilities, Local Government and Village Government need to prepare the best practices, considering the mandate of the 1945 Constitution stated that the State Budget is used as much as possible for the welfare of the people. Do not then, the Village Fund Intended in an effort to accelerate regional development, in this case, the village is not able to be managed properly by the apparatus in the region, especially by the village apparatus. And to the central government is also expected to be timely in transferring the Village Fund, so that development planning that has been established by the village government can run well (Dedi Iskandar Batubara, 2015).

But in reality there are still problems faced by village officials, which are related to the management of village funds as presented by some of the following experts. Among those submitted by DadangKurnia (2015), as Chairman of the Indonesian Institute of Accountants (IAI) Public Sector Accountant Compartment as well as members of the National Board of Trustees of the Indonesian Institute of

Accountants (IAI), which states that the burden borne by the village is much heavier than before. Because, for the first time the village is given the authority to manage funds that are not small independently. Therefore, the ability of rural apparatus in managing village funds is also not to be ignored. Because, the fraud that occurred in the financial statements of a program could be due to unintentional or ignorance in the recording and bookkeeping. On the one hand, it can not be denied, it is still rare that village apparatus has a good accounting understanding. In fact, the average education of village heads is below senior high school. Predictably, because it does not understand accounting, this village apparatus will have difficulty in preparing reports of village funds. Human resources (HR) for the preparation of these financial statements is still very less. Let alone in the village, in the city was still rare. No wonder if so far village financial reporting is often problematic (DadangKurnia, 2015).

Furthermore, Jan Hoesada (2014), as the Government Accounting Standards Committee (KSAP) stated that the preparation of PP on accounting and reporting of village financial statements should be carefully arranged. It is alleged that all villages are left behind in the information technology used in accounting information systems; Some are predicted to adapt quickly, some are very difficult to adapt to accounting information technology. Jan Hoesada goes on to say that there will be some villages implementing government accounting because they are considered beneficial to the village but the numbers are very limited. That is why we must try to find solutions from the human resources and supporting tools (accounting applications).

Subsequently, Executive Director of the Regional Autonomy Monitoring Committee (KPPOD), Robert EndiJaweng (2014), emphasized that the problem of administrative and governance capacity of the village government apparatus is minimal. Then the accountability information system and monitoring institutions are still weak, including the community has not been critical of the management of revenue and expenditure budget villages. Furthermore, members of the DPRD Kubu Raya Electoral District (Dapil) Ambawang River Mandel B, Nelly Leony stated deliberations of development planning (musrenbang) kecamatan that was attended by all village heads are expected to generate proposals and designs in synergy with the proposals of the community through the village and the proposed district and agency legislative. Meanwhile, Vice Regent Kubu Raya Hermanus, said that his party sees very important to be implemented musrenbang so take the time to follow the implementation of musrenbang at every sub-district level. Hermanus hopes that good communication between the government of Kubu Raya Regency and subordinate government officials from sub-districts, villages to RT / RW can be well maintained as a joint effort to design synergic, sustainable and beneficial development for the community (<http://www.pontianakpost.co.id/>).

One of the villages in the Ambawang River is Ambawang Kuala Village, which has many potentials, among them as the location of terminal type A (Ambawang Terminal) which will become the largest inter-state terminal in West Kalimantan. With the centralized transportation of inter-state

transport at this terminal, Kubu Raya District has the potential to be visited by local tourists (inter-district) and foreign tourists (Malaysia and Brunei Darussalam). This potential of course needs to be optimized by the local government, especially the relevant agencies in the implementation of tourism. At the location of the terminal can be held tourist events Kubu Raya District as well as a sales center of typical tourism souvenir Kubu Raya(<http://kuburayakab.go.id/>).

Another potential that can be developed in the village of Ambawang Kuala is the Tugu Ali Anyang on the roundabout of JalanLintas Kalimantan. Tugu Ali Anyang has become the orientation for local people to enjoy the tour event in that location. Several community groups established the TuguAlianyang Youth Communication Forum with the aim of managing the area around the monument for tourism activities for the local community. In addition, some people in the Ambawang River District are souvenir craftsmen. Handicrafts are generally marketed to the city of Pontianak or marketed through exhibition-actor of tourism. Some types of kerajinan existing is the craft of woven root taro water which is produced by KUB Barage, Village Ambawang. Types of production are bags, hats, cakes, fruit / flower places, fans, flower pots and place plates (adindabelia.wordpress.com).

2. Literature Review

2.1 Understanding

Understanding comes from the word understood which has the meaning to understand right, while the understanding is the process of way of understanding (EmZul, Fajri&Ratu Aprilia Senja, 2008: 607-608). Furthermore Daryanto (2008: 106) states that the ability of understanding based on the level of sensitivity and the degree of absorption of matter can be translated into three levels, namely: a) Translating (Translation); B) Interpretation; And c. Extrapolating

2.2. Village officials

In Article 202 of Law Number 32 Year 2004 regarding Regional Government (UU Pemda) stated that village government (village officials) consists of village head and village apparatus. The village apparatus comprises the village secretary, the hamlet head, the neighborhood association and the community units. Thus it can be said that the village apparatus includes all those involved in village government affairs.

2.3. Village Accounting

AzharSusanto in Muhammad Syaifullah (2014) states that Accounting (accounting information system), can be said as a collection or integration of sub-systems / components that are interconnected and work together in harmony to process financial data into accounting information (AzharSusanto, 2013: 72). While village accounting is the recording of the transaction process that occurred in the village, evidenced by the notes and then carried out financial recording and reporting that will produce information in the form of financial statements used by parties related to the village (V,

WiratnaSujarweni, 2015: 17). From the above opinion it can be said is that the village accounting is a village accounting information system that manghasilkan accounting information village for the benefit of the user.

2.4. Village Revenue and Expenditure Budget (APBDesa)

APBDesa is basically the annual financial plan of Village Government. APBDesa consists of: 1) Village Revenue; 2) Village Expenditure; 3) Village Financing.

2.5. Village Finance Management

As previously stated, village financial management includes: planning, implementation, administration, reporting, and accountability that can be explained as follows: 1) Planning; 2) Implementation; 3) Administration; 4). Reporting; 5) Accountability; 6) Guidance and Supervision.

2.6. Aspects and Characteristics of Accounting

2.6.1. Aspect Function

Accounting presents information to an entity (eg village governance) to take effective and efficient action. The function of such action is to undertake planning, supervision and decision making for entity leaders (eg Village Heads) that can be utilized by both internal and external parties.

Aspects of Activity

A process undertaken to identify the data, into a relevant data, which is then analyzed and transformed into an information that can be used for decision making.

2.6.2. Important characteristics of accounting, including:

- A) Identification, measurement, and communication of financial information.
- B) Accounting as a system with input data / information with the output of information and financial statements
- C) Related financial information of an entity
- D) Information is communicated to users in decision making.

2.7. Accounting User

Parties in need and always use accounting information, among them:

1. Internal party

Internal parties are parties within the village organization structure, namely Village Head, Village Secretary, Treasurer, and Head of Affairs / Head of Section.

2. Village Consultative Body (BPD)

Has the duty to supervise the implementation of APBDesa.

3. Government

The central government, provincial and district / municipality governments remember that village budgets come from both the APBN and APBD through transfers, revenue sharing, and financial assistance.

4. Other Party

In addition to the parties mentioned earlier, there are many more possible parties to see the village financial statements, such as NGOs, RT / RW, and so forth.

2.8. Accounting Principles

The accounting principle is a value that is modeled and adhered to by the accounting standard. However, in fact the accounting principle is not a mandatory parameter. That's because the principle of accounting essentially supervise and provide signs with clear provisions and has been recognized truth. By adhering to accounting principles in making financial statements, it will facilitate the makers and external parties to read and compare with other village government financial statements.

There are several accounting principles used:

- 1. Principle of Acquisition Cost
- 2. Principles of Revenue Realization
- 3. Objective Principle
- 4. The Principle of Full Disclosure

The elements in the village financial statements can be explained as follows:

A. Asset

It is an economic resource that is controlled and / or owned as a result of past events and from which future economic and / or social benefits can be obtained and can be measured in units of money. Assets can be grouped into:

- 1) Current Assets, ie assets that in a certain period of time (not more than one year) can be disbursed into cash or into other forms of assets. For example Cash, Receivables, Inventories.
- 2) Non-current Assets, ie assets with an economic value of more than one year. For example Permanent Investment, Fixed Assets, Reserve Fund, Other Non-current Assets.

B. Obligations

Represents debt arising from past events whose settlement resulted in the outflow of its economic resources. This obligation may be short-term liabilities and long-term liabilities. For example Debt to Third Party, Tax Withholding Cut, Loan Repayment Debt, Long Term Loan.

C. Net worth

Is the difference between the assets owned by the village and the obligations. Which the village must meet until December 31 of the year.

D. Income

It is a recipient who will add more Budget Balance within the relevant fiscal year period to which the village government is entitled, and is not required to be repaid by the village government.

E. Shopping

It is all expenditures by the Treasurer that reduce the Budget Balance Over within the relevant fiscal year period that the village government will not receive any repayment.

F. Financing

Represents any receipts / expenditures that have no effect on the net worth of the entity which needs to be repaid and / or will be re-received, either in the relevant fiscal year or the subsequent budget years, which in budgeting is mainly intended to cover the deficit or make use of the budget surplus.

2.9 Records on Village Financial Management

1. Registration of the Revenue Transaction

In this group, recording includes:

A. Village Original Revenue (PADesa)

In this group, recording of revenues arising from the results of operations; Asset yield; Self-help / participation / gotongroyong; Other villages' original income.

B. Transfer

In this group the recording of revenues from the Village Fund is recorded; Share of Regional Tax Result and Levy of Regency / City; Village Fund Allocation (ADD); Financial Assistance from Provincial APBD; District / City APBD Financial Aid.

C. Other income

In this group, recording of revenues arising from Grants and Donations from non-binding third parties; And Other Legitimate Village Revenues.

2. Recording of Shopping Transactions

In this group, the recording of expenditures is done based on the group: Implementation of Village Government; Implementation of Village Development; Village Community Development; Village Community Empowerment; And Unexpected Shopping. Each of these groups in its implementation is done through Employee Expenditures, Shopping of Goods and Services, and Capital Expenditures.

3. Recording of Financing Transaction

In this group, recording includes:

A. Financing Receipts

In this group recorded the receipt of financing derived from Time Over Budget Calculation (SiLPA); Withdrawal of Reserve Funds); And Distributed Village Wealth Sale Results.

B. Financing Expenditure

In this group accounted for the expenditure of financing used for the Establishment of Reserve Funds, and Village Equity Participation. Especially for the Reserve Fund, its placement is in a separate account and its budgeting does not exceed the last year of the Head of the Village.

4. Record of Assets, Liabilities, and Net Wealth of Village Government

In this group, records are made that affect the position of the village government's assets, liabilities, and net worth at the end of the relevant budget year (as of December 31). Records are recorded for transactions that reflect the rights and obligations of the village government at the end of the

fiscal year in the form of accounts receivable or accounts payable.

2.2. Theoretical framework

Thomas (2013) The results of this study indicate that the management of the allocation of village funds (ADD) in the development carried out in Sebang Village Sesayap sub-district of TanaTidung Regency and assembled from the stages of the implementation of activities in allocating all village funds where the funds come from the budget allocation village. Based on the Regent Regulation of TanaTidung on the management of the allocation of village funds within the TanaTidung regency, it has been determined that the ADD fund's objective is 30% of its implementation in apparatus and operational spending activities and 70% of its implementation for public expenditure and community empowerment activities. Based on research conducted by writer in Desa Sungai Ambawang for 30% of fundADD can run according to the instructions then for the 70% of ADD runs less than optimal because more realized in physical development in 2010 and 2011 while for 2012 more to the procurement of goods. The low level of human resources of the village apparatus and the lack of coordination on the management of ADD become obstacles in the process of managing the Village Fund Allocation in Sebang Village.

Further research PriyoHariAdi, hasildari this research proves that how important to accommodate the needs and keinginanandengan involving users to participate in the development of an information system. However, the use of the term user satisfaction is not appropriate in relation to the certainty of developing accounting information systems. Most of the users in the implementation phase require an understanding of the skill in operating the accounting information system. Therefore some studies more use the terms of the user's understanding than the user's expertise to measure satisfaction.

3. Research Methods

This study uses a qualitative kind of research, which according to Creswell (2014) qualitative research is a process of inquiry to understand social problems or human problems, based on the creation of a complete holistic picture formed in words, reporting informant views in detail, and arranged in a Natural setting. The next research approach used is case study. Case study research is a qualitative approach whose researchers explore real-life, contemporary limited systems (single case cases) or multiple multi-site (multicases) multiple sites (multicities), through data collection Detailed and in-depth information involving various sources of information (multiple information sources - eg information obtained from interviews, audiovisual materials, documents, and reports), and report case descriptions and case themes (Creswel, 2014). The object of research in this research is the understanding of village officials towards village accounting. In this case the source of data are: village head, village secretary, head of government affairs, head of development affairs, head of public welfare affairs, head of financial affairs, and head of general affairs. In this study data obtained from the

observation, interview, conducted by researchers and from literature studies.

In this research, the researcher uses data collection technique by observation, documentation, and interview to the unit of analysis in this case is village apparatus in Ambawang Village of Kec. Ambawang River. Data analysis techniques used in this study is to use the steps as proposed by Burhan Bungin (2003: 70), as follows:

1) Data Collection; 2) Data Reduction; 3) Display Data; 4). Conclusion Verification and Confirmation (Conclusion Drawing and Verification)

4. Discussion

After the results presented research and research findings, the researchers will provide. Analysis relating to the Understanding of Village Officials on Village Accounting Implementation. In relation to the knowledge and understanding of village fund financial statements In general, village officials have not understood well what is the financial report of village funds. Village financial statements are the end product of accounting for funds desaterhadap funds in the kelolanya. So the financial statements are not open public cash, auxiliary book or debit or krdeit, but is an accountatual information / financial statements of village funds that consists of: 1). Accountability Report Realized by APBDesa, this report presents realization of revenues, expenditures, and financing from village government compared to its budget in accordance with APBDesa or APBDesa of Change for a certain budget year. 2) Village Property Wealth Report, this report presents village wealth which is basically the difference between the village's assets and the total liabilities of the village up to December 31 of a year (PAKD, IAI-KSAP, 2015).

The balance sheet / financial position in other words is a reflection of the assets owned by the village from the village first operationalized to a certain time or period (the latest report was made), sourced from the village funds, or sourced from a third party. Knowledge and understanding of accounting principles. In general, village officials, not yet well understood what the village fund financial statements. The accounting principle is a value that is modeled and complied with by the accounting standard maker. However, in fact the accounting principle is not a mandatory parameter. That's because the principle of accounting essentially supervise and provide signs with clear provisions and has been recognized truth. By adhering to the principles of accounting in preparing financial statements, it will make it easier for the makers and external parties to read and compare with other village government financial statements (PAKD, IAI-KSAP, 2015). There are several accounting principles used:

A) Principles of Acquisition Cost, this principle has a rule that the cost of assets (assets), liabilities / debt, and income is calculated from the acquisition price in accordance with the agreement by both parties who transact. This acquisition price is worth an objective according to the value of money spent / paid from cash / bank.

B) Principles of Revenue Realization, this principle is a discussion of how to measure and determine the value of revenue earned. Measurement of income can be measured by the addition of assets (assets) and reduced debt or increasing the amount of cash. Registration of revenues in village government is basically done at the time of the transaction and can be seen based on the amount of cash received.

C) Objective Principles, this principle refers to financial statements supported by the evidence of existing transactions. If there is no proof of transaction, then there is no transaction record. This principle requires internal controls and controls to avoid fraudulent occurrences to manipulate evidence of transactions and records.

D) The Principle of Full Disclosure, in the preparation of financial statements should disclose a full information that is presented properly qualitatively and strongly which can influence decision making.

E) Principles of Consistency, in the preparation of financial statements should have a consistency value in using methods, guidelines, and standards in the manufacture. The financial statements should also have an appeal value, which means that financial statements can be compared with other village governments for the same period or otherwise (PAKD, IAI-KSAP, 2015).

Knowledge and understanding of village accounting equation in general village apparatus, not yet understand well what is equation of village accounting. Equation of Accounting, equations in accounting is a picture between the elements in an interconnected financial statements. There are 5 (five) main elements in the village financial statements, namely Assets, Liabilities, Income, Expenditures, and Net Worth. It would be easy to register transactions if we understand the accounting equation which can be explained as follows:

1. The basic equation of accounting

This basic accounting equation is very simple by taking 3 (three) main elements in the financial statements, namely assets, liabilities, and net worth, then obtained equation accounting formula as follows: $\text{Asset} = \text{Liability} + \text{Net Wealth}$

2. Expanded accounting equations

The expanded accounting equation of this basic accounting equation has 2 (two) formulas: $\text{Asset} + \text{Expenditure} = \text{Liability} + \text{Net Wealth} + \text{Revenue} \pm \text{Net Financing}$ or $\text{Asset} = \text{Liabilities} + \text{Net Wealth} + (\text{Revenue} - \text{Expenditure}) \pm \text{Net Financing}$

5. Conclusions and Suggestions

5.1 Conclusion

- 1) Understanding village officials on village financial reports, in general the village officials still do not understand what is a village financial report properly.
- 2) Understanding village officials on the similarities and differences in financial management with village

accounting, village officials still do not understand the similarities and differences between the two things well.

- 3) Understanding of village officials on accounting principles, accounting equations and elements contained in the financial statements, village officials in general still do not understand well.

5.2 Suggestions

- 1) In terms of the village officials' understanding of the village financial statements, the village officials generally still do not understand what a village financial report is good, it is suggested to Pemdes Kabupaten Kubu Raya, BPKP, BPD, more instal training, assistance to village officials Ambawang Kuala, Relating to the implementation of village accounting, in accordance with regulation of permendagri No.113 of 2016. In order to produce quality reports are more qualified.
- 2) With regard to the village officials' understanding of the similarities and differences in financial management with village accounting, the village officials of Ambawang Kuala still do not understand the similarities and differences between the two. It is necessary to train from various institutions, including universities to be involved in this matter, because village accounting is a system that is harmoniously integrated so that village officials must understand the implementation cycle of village accounting in order to accounting information of villages produced more qualified.
- 3) In terms of improving village officials' understanding of accounting principles, accounting equations and elements of financial statements of village funds. So to the parties concerned (West Kalimantan Provincial Government or District Kubu Raya, BPD, and BPK) provide guidance and basic training understanding of village accounting, so that village accounting can be understood better.
- 4) In order to involve academics, in helping to socialize in the management of village funds, so that village officials can better understand what exactly village accounting, so that accounting information in the village that produced more quality.
- 5) In the materials relating to the management of village funds mainly related to village accounting every stage of the transaction up to the financial statements can be given material more easily understood in relation to the process of transaction, bookkeeping up to produce financial reports.
- 6) To central government and local government (Provincial and District) to improve the welfare of village officials by increasing the percentage of village funds for the salaries of village officials, so that village officials are more professional in the work and minimize the occurrence of misuse of village fund management.
- 7) Improved Internal Control System (SPI) within village government organizations so that village fund management can be implemented more effectively and efficiently.

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