

ABSTRACT

Accountability is a part of accounting field studies that is multi-interpretative in nature so it has different meanings in different fields and different contexts. Accountability in the conceptual order can be interpreted as transparency, accountability, scrutiny and answerability. However, in a practical setting, especially in the management of village funds, accountability can have other meanings depending on how accountability is socially shaped by the actors in that environment. Study of village funds are interesting because they are very large in number and have the potential to cause problems due to fraud or because village officials and communities do not understand the essence of accountability for managing village funds. The main objective of this research is to construct accountability for village fund management in the socio-cultural context of village communities.

The study used an interpretive paradigm with a case study approach in Pakisan Village, Cawas District, Klaten Regency, Central Java. The data were obtained using three methods, namely in-depth interviews, observation and documentation. Data were analyzed using a grounded theory approach (Strauss & Corbin, 1998, 2017), this technique was chosen because of systematic procedures and steps, making it easier to reveal the essence of meaning and in constructing accountability for village fund management in accordance with the socio-cultural context of the village community.

This study produces two findings about accountability which are essentially different from the concept of accountability that has been found in the accounting literature. First, there are five categories of accountability for the management of village funds that are interpreted by village officials and related parties, namely accountability reflected in oral traditions, inscriptions/inherited items, mutual help, responsibility and administration. Second, in the socio-cultural context of village communities, the construction of village fund management accountability has two dimensions, namely accountability in the form of informal, accountability in the form of oral traditions and inheritance/inscriptions based on mutual help, and regular (formal) accountability in the form of horizontal accountability (to the village community) which is manifested in the form of billboards and vertical accountability (to the district government) which is ceremonial in the form of responsibility and administration. These findings contribute to the importance of considering contextual aspects (especially the socio-cultural community) in researching current issues in accounting.

Keywords; accountability, village funds, socio-cultural, village communities