

The Role of Competence, Culture, and Socio-spiritual Factors in the Implementation of the Village Financial System

Diah Ekaningtias

Universitas Hayam Wuruk Perbanas, Surabaya, Jawa Timur, Indonesia

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ABSTRACT

This study aims to interpret how competence, culture, and socio-spiritual factors influence the implementation of the village financial system in Tangjungarum Village, Sukorejo, Pasuruan. This research is a case study using qualitative research method. The village head, village secretary, finance chief, and village treasurer were selected as the key informants. The results of this study reveal that the competency of village officials, as village government accountants, is still inadequate and it requires regular mentoring and training on operationalizing the village financial system. The cultural dimension inherent in the Tangjungarum Village community tends to be uniform, masculine and high power distance and it is an obstacle in accepting the new village financial system. The beginning of its implementation, the system experienced a lot of resistance, but in the end a culture of mutual help and acceptance of change was shown by the community. Strong socio-spiritual aspect also strengthens the formation of the character of Tangjungarum Village officials who are honest and religious so that they realize that life is a form of worship to God Almighty. Life is not merely for the sake of economic gain but more than that, it has an altruistic transcendental value that better prepares provisions for realizing transparent and accountable management of village funds.

ABSTRAK

Penelitian ini bertujuan untuk menginterpretasikan bagaimana faktor kompetensi, budaya, dan sosial spiritual memengaruhi implementasi sistem keuangan desa di Desa Tangjungarum, Sukorejo, Pasuruan. Penelitian ini merupakan studi kasus dengan menggunakan metode penelitian kualitatif. Kepala desa, sekretaris desa, kepala keuangan, dan bendahara desa dipilih sebagai informan kunci. Hasil penelitian ini menunjukkan bahwa kompetensi aparatur desa sebagai akuntan pemerintah desa masih belum memadai dan memerlukan pendampingan dan pelatihan secara berkala dalam mengoperasionalkan sistem keuangan desa. Dimensi budaya yang melekat pada masyarakat Desa Tangjungarum cenderung seragam, maskulin dan jarak kekuasaan yang tinggi serta menjadi kendala dalam menerima sistem keuangan desa yang baru. Pada awal implementasinya, sistem mengalami banyak resistensi, namun pada akhirnya budaya gotong royong dan penerimaan perubahan terjadi pada masyarakat. Aspek sosial spiritual yang kuat juga memperkuat pembentukan karakter aparat Desa Tangjungarum yang jujur dan religius sehingga mereka menyadari bahwa hidup adalah bentuk ibadah kepada Tuhan Yang Maha Esa. Hidup tidak semata-mata untuk kepentingan ekonomi tetapi lebih dari itu, memiliki nilai transendental altruistik yang lebih mempersiapkan bekal untuk mewujudkan pengelolaan dana desa yang transparan dan akuntabel.

1. INTRODUCTION

Inconsistent accounting practices—in the village financial management in various regions in Indonesia—have specific and different histories. This has attracted the attention of researchers in the accounting field for years (Mussari, Cepiku, & Sorrentino, 2021; Sapril, J, Muclis, & Putri, 2018). There are several possible explanations for the differences associated with the development of accounting, application, and accounting standards for village governments from different geographic areas in Indonesia. One of these explanations is due to the fact that the implementation of government accounting practices has never been changed since the first application process (Basori, Megantoro, & Irwanto, 2016).

The harmonization process in making it uniform for the government accounting system is hindered by several factors including nationalism and culture of each region, differences in government systems that exist in each local government, differences in interests in society, community organizations, local government, and the central government (Cuadrado-Ballesteros & Bisogno, 2021; Griffiths & Bull, 2020). In addition, it requires very high costs to change the accounting principles of local government which are already owned by the central government. Apart from these factors, the competence and spirituality of local government accountants and other factors who are involved in the process of implementing the village financial system also greatly influence the success of its implementation.

Evidence of the difference in the influence of the level of accounting development in local government can also be found recently in various regions in Indonesia. This study aims to interpret how competence, culture and socio-spiritual factors influence the implementation of the village financial system in Tanjungarum Village, Sukorejo, Pasuruan.

2. THEORITICAL FRAMEWORK AND HYPOTHESIS

Competence of Village Government Accountant

Changes in the environment—with the increasing number of provisions, laws and regulations regarding village government—have encouraged government accountants to improve their competency quality. In the internal accounting standard item

1210 regarding proficiency, it is stated that accountants must have the knowledge, skills, and other competencies needed to carry out their responsibilities (Basori et al., 2016). In order to carry out their professional responsibilities effectively, government accountants must also have adequate skills and competencies.

Culture and Accounting

Culture is the values and attitudes used and believed by a society or country (Erokhina, 2020). Besides that, cultural variables are reflected in the relevant state institutions (in the legal system, etc.). Hofstede (1980) examined cultural dimensions in 39 countries. He defined culture as “*the collective programming of the mind which distinguishes the members of one human group from another*” and divided the cultural dimension into 4 parts:

- a. Individualism vs. collectivism is a tendency towards a loosely structured social order compared to one that is tightly structured and interdependent.
- b. Large vs. small power distance is the extent to which an unfair distribution of power within an institution and organization is acceptable. Communities with large power distances acknowledge the existence of levels in society and do not require equal levels, whereas communities with small power distances do not recognize differences and require equal levels.
- c. Strong vs. weak uncertainty avoidance is the extent to which society feels uncomfortable with ambiguity and an uncertain future. People with a low level of uncertainty avoidance will be more relaxed so that practices are more dependent on principles and deviations are more tolerable.
- d. Masculinity vs. femininity is the extent to which gender roles are differentiated, while performance and achievement are more emphasized on relationships and attention. Masculine values emphasize the value of visible performance and achievement, while feminine values emphasize the quality of life, fraternal relations, fashion and care for the weak.

Spiritual Accounting Transformation in the Village Financial System

The implementation of the village financial system is believed by the government at the village level to be something new and difficult and it is the financial accountability

model desired by the central government. With this village financial system, the village government is expected to be able to present village financial information transparently and accountably as a result of the allocation of village funds (Lassou, Hopper, Soobaroyen, & Wynne, 2018). The meaning of spirituality in this study is not only limited to the rules that relate human beings to their God in religious theology, but also includes a basic belief held by the village community that they carry out activities for one reason, namely worship (Erokhina, 2020; Huang, Pearce, Guo, & Shen, 2020). The concept of worship will, of course, be integrated into every activity of village officials in implementing the village financial system in the form of values that are believed to be principles of truth and honesty (Hyndman, Liguori, & Meyer, 2019; Jorge, Nogueira, & Ribeiro, 2021).

3. RESEARCH METHOD

This research is a qualitative research with an interpretive paradigm. Ontologically, the implementation of the village financial system is closely related to the value of local wisdom which is motivated by differences in cultural and socio-spiritual principles in each region or village (Ghony, Almanshur, & Fauzan, 2016). This research explores the implementation of the village financial system in Tanjungarum Village, Sukorejo, Pasuruan. Therefore, a case study is an appropriate medium for conducting this research. A case study is a strategy chosen to answer how and why-questions, especially when the researcher has little control over an event and when the focus is on a current phenomenon, or in a real context. The selected informants are village officials consisting of village head, village secretary, and village treasurer. In addition, to complement the data, researcher also conducts interviews with village officials who help implement the village financial system.

The data analysis technique is carried out by (Ghony et al., 2016): (1) making daily notes on the results of interviews with informants and observation diaries; (2) cross-checking the material of notes to ensure that there is no conflicting information between the interview diary and the observation diary; (3) re-examining the confirmation results with the previous information; and (4) concluding and testing all data that have been analyzed for understanding. The data is presented in a report and the researcher then asks the informant to

read all the information again. This last step is usually the most comprehensive to test whether all the information provided by the informants is understood correctly by the researcher.

4. DATA ANALYSIS AND DISCUSSION The Aspect of Competence in the Implementation of Village Financial System

Many regulations have governed the mechanism and the frequent changes in implementation guidelines. The issuance of the village law and the enactment of the village financial system are the obstacles for Tanjungarum Village officials in running the village financial system application and have an impact on frequent socialization related to changes in the mechanisms. The central government and local governments acknowledge that these frequent changes are made to adjust to the development and mechanism of good governance in village financial management, considering that village budgets are taken from village allocation funds in the local revenue and expenditure budget (APBD) (Rentschler, Lee, & Subramaniam, 2021; Sapril et al., 2018).

This is as informed by an informant, KD:

"Currently we have implemented village financial management with a village financial system. However, we also have a hard time because the rules change frequently. We are still confused and do not understand the previous rules and techniques, and now the rules and techniques have changed again. We, villagers, are afraid of making reports, because it is said that many of the reports are incorrect and cause problems. I don't want to get into trouble."

Another obstacle that is often faced by Tanjungarum Village officials in implementing the village financial system is the lack of knowledge about information technology on the village financial system. Currently, for those who enter the data in the village financial system, mostly they are village officials who are no longer young and have an educational background. Therefore, they cannot yet support the use of village financial system applications. The training provided by institutions such as the Indonesian Accountants Association (IAI) in collaboration with related agencies has also not been able to significantly improve the competence of Tanjungarum Village officials to run the village financial system properly.

The next obstacle is the problem of adaptation to the use of the village financial system as a new information system within

the village government. Previously, all administrative work in the village, from planning to reporting, was done manually. There are many limitations when the work is carried out manually.

This is as conveyed by the informant Mr. BD:

"Previously, all records of village activities related to services to villagers were made in the village record book. Indeed, the notes seem untidy and not good either. All the notes we write just as they are. So yeah, it's not neat. Besides that, we once had difficulty finding notes that should have been recorded, but in fact they were not recorded, I forgot to write them down where."

The results of the conversation with the informant, Mr. BD, provided information that previously recording in Tanjungarum Village was done manually, although currently the recording has been done using the system. The understanding possessed by the Tanjungarum Village officials who operate the system is important as an initial adaptation to the use and operation of the village financial system. Adaptation is also carried out at every stage from planning to financial reporting of the village financial system to sub-districts, regencies or cities.

Adaptation is also carried out in implementing the village financial system. This system will be an obstacle for ordinary people who were previously unfamiliar with the display menu of a system. It is not easy to operate from one menu or button to another, especially if the menu requires a sequence of steps from one menu which must then be forwarded to the next menu and then press the save button to end a note (de Azevedo & de Aquino, 2020; Dolbneva & Spodaryk, 2020). The adaptation to the menus and buttons in the village financial system is the main obstacle felt by Tanjungarum Village officials.

This is based on the information submitted by Mr. SD:

"The menu display in the current village financial system with version 2.0 is said to be easier, but for me it's still difficult. I am an old person and have to run a system like this. I can (rising tone) but really slow. I'm not painstaking, it's hard anyway. Yesterday the village head and friends tried to bring in people to accompany and teach me, but I'm still having a hard time."

Furthermore, informant Mr. BD also informed:

"This village fund is intended for welfare and to develop the economy of Tanjungarum Village The accountability must be clear... even though

we know that we are still having trouble with the technique...

I hope that mentoring and training will continue. Yesterday we took part in training in Prigen, Tretes and I saw that many of the participants still did not understand...

This village financial system really helps us to be more transparent and accountable, that's what the training instructors said yesterday...

I myself don't really understand the meaning of accountability. When I asked my friend.... the report that we make must be true as it is and be responsible, he said ..."

Based on the results of the interview, it can be seen that the knowledge of village officials about the responsibility and accountability of village fund management in Tanjungarum Village is currently still very limited. However, this is an important asset when the village financial system will later integrate with national compilation applications such as the Village Asset Management System (Sipades), the Village Financial Supervision System (Siswaskeudes), increased tax features, and interconnection with e-billing applications (Lusiono & Suharman, 2017; Sapril et al., 2018).

The result of this study also informs that the implementation of village fund management in Tanjungarum Village is still incorrect and not in accordance with the Village Ministry Regulation (PERMENDES) or the Central Regulation concerning village funds, such as the type and scope of work that are not in accordance with the work order, the appointment of a third party who will work on the project, and project specifications that are not in accordance with the budget plan (RAB), as well as excess payments and disbursement of village funds to accounts that are not in accordance with procedures.

The Aspect of Culture in the Implementation of Village Financial System

The cultural elements that exist and are attached to certain groups of people also influence the accounting system environment. According to some researchers, the usefulness of the concept of culture for explaining cultural differences depends on the ability to reveal and identify its components. "Culture is, of course, a global concept which becomes a useful explanatory variable". Using a limited number of variables to compare cultures with anthropological sources, experts in this field have previously argued about the results of cultural diversity from different answers to different societies

with the same universal question (Erokhina, 2020): *"The existence of two sexes; baby helplessness; the need to meet basic biological needs such as food, intimacy and the presence of people of different ages and physical abilities and other abilities."*

Cultural pattern variables or cultural dilemmas describe and categorize culture as effectiveness versus affective neutrality (emotional feelings); self-orientation versus collective orientation; universalism versus particularism; recognition versus achievement, and strength versus weakness. Several contributions affect the personality of capital focusing on *"the assessment of the conditions of life patterns in a particular society to produce unique personality patterns in its members"* Exploration to incorporate important aspects of cultural differences can make important contributions to cross-cultural or inter-cultural research. It provides an option for conceptual and complex cultural measures, as multi-dimensional structures vs. as simple categorical variables.

Whether seen from the assessment system in society or more precisely on the components shaping organizational structure and organizational behavior, culture will influence the considerations or decisions to be taken. According to Belkoui (2001) culture essentially determines the processes in accounting considerations or decisions. He also added that culture, associated with accounting, can be seen as an intermediary.

The cultural component or view is used in accounting research by Hofstede (1980). Culture, in accounting research, functions as a cognitive or variable that has an influence on the quality of considerations that will be used in decision making. From the research that uses cultural components in accounting, it has raised several questions that underlie several assumptions that cross-culture is needed in accounting research, namely:

- a. There are boundary circumstances for the accounting model, so it is necessary to also look at cross-cultural conditions.
- b. To see and evaluate the influence of culture on accounting behavior itself.
- c. There have been several deviations due to misunderstandings related to culture in accounting

Hofstede (1980), argued that culture is the values and attitudes used and believed by a society or village apparatus to implement the village financial system application so in the context of this research will reflect country.

He divided the cultural dimension into 4 parts: a) Individualism vs. Collectivism, b) Large vs. small power distance, c) Strong vs. weak uncertainty avoidance, d) Masculinity vs. Femininity. The four element or cultural dimensions are the basis for identifying the role of culture in analyzing the differences and similarities in the level of acceptance of environmental changes.

The form of implementing the village financial system, which was previously done manually, is now systemized in certain village community groups. Hofstede (1980) state that the fifth cultural element is: *The fifth cultural dimension is Confucian Dynamism, which is then called a long-term orientation. Hofstede (1980) also defines the long term as a future picture oriented towards reward and punishment. This dimension was created when surveying Chinese culture and may represent the difference between western and eastern cultures.*

Jorge et al. (2021), also states that there is a relationship between cultural dimensions by identifying the four cultures that are inherent in accounting values and activities in the implementation of the village financial system as a form of a new system used to inform the accountability of village fund reporting to the accountability center at the sub-district, regency or city level, namely: Professionalism, Uniformity, Conservatism, and Secrecy. The explanation of the sub-cultural values of Professionalism, Uniformity, Conservatism, and secrecy as the sub-cultural values is as follows:

- a. Professionalism vs Statutory Control is a preference for exercising individual professional judgment and maintaining self-made rules to regulate professionalism and refusing to comply with laws and control from the government.
- b. Uniformity vs Flexibility is a preference to impose uniform accounting practices between companies and the use of these practices consistently and reject flexibility.
- c. Conservatism vs. Optimism is a preference for a cautious approach to measurement and also in accordance with future uncertainties. Dimensions refuse to conceptualize a more optimistic and risky approach.
- d. Secrecy vs Transparency is a preference to be confidential and limit the disclosure of information about business and refuse to be transparent, open and accountable to the public.

The opinion of the two cultural and accounting experts by Hofstede (1980), in this study is very helpful in analyzing the role of culture in the implementation of the village financial system by village officials. Here is the explanation:

Value of Professionalism

The value of professionalism of village officials who implement the village financial system is related to high individualism. This is indicated by how the village officials try to avoid by behaving inadequately due to the change in the reporting mechanism, which was previously done manually, now it is done in a system. Avoidance is a form of avoiding environmental uncertainty in the work environment. However, this professionalism value is also related to masculinity and power distance. When the village officials are not ready and try to avoid changes in the village financial system, the nature and value of masculinity shown is trying to accept and acknowledge their weaknesses. This is a turning point for village officials to accept the changes. Being adaptive and willing to learn about something new, including attending village accounting training, village financial reporting and the application of village financial system is a form of masculinity (Lewis & Hendrawan, 2020).

Lewis and Hendrawan (2020), stated that language is the most important cultural variable. Language is the foundation for promoting culture. Accounting is viewed as the language of business. Therefore, the accounting principles will vary depending on the cultural variations that are owned by the country concerned (Erokhina, 2020; Shonhadji, 2013). He also concluded that accounting in turn also influences culture and the success of international accounting standards committees in gaining acceptance of these international standards also depends on cultural variables.

The value of power distance is also a cultural dimension that influences village officials to accept changes, where the reporting of village funds and recording of all activities must use the village financial system. Power distance forces village officials to accept these changes and they must be willing to learn to use the village financial system because if they do not do so it will have an impact on their current working conditions, such as salary or pension fund reductions, or even other work sanctions that will harm the village officials.

Uniformity

Uniformity is related to a strong degree of uncertainty avoidance, low individualism, and high power distance. Community groups tend to have high diversity. This is indicated by the cultural characters and traditional patterns that are adhered to by the people of Tanjungarum Village who have uniformity. The more uniform the cultural elements are, the more likely it is to reduce individualism. The very unique thing in Tanjungarum village is that this uniformity does not make individualism low. This occurs because this individualistic attitude is considered the cause of deep fear. It is assumed that if individuals are unable to work or implement the village financial system as a predetermined mechanism, it shows the individuals' weaknesses which embarrasses them. Therefore, it can create the high individualism and unwillingness to learn when there are difficulties because they think that asking other people is also a form of acknowledgment of their weakness. However, the results of this study reveal that the characteristics of the people of Tanjungarum Village who have the great value of togetherness and mutual assistance. These basic characteristics are then able to reduce the high individualism attitude at the beginning of the implementation of the village financial system in Tanjungarum Village. They become more receptive to changes and enthusiastic about participating in training or studying with more capable colleagues.

Conservatism

Cultural elements of conservatism relate to avoiding uncertainty about environmental changes. At the beginning of the implementation of the village financial system, the level of avoidance to implement the village financial system in Tanjungarum Village was very high. This has an impact on the slow understanding and concern of village officials in implementing the village financial system as a means of reporting village fund management.

The result of this study indicates that the characteristic of conservatism of the people of Tanjungarum Village is largely motivated by ignorance and weaknesses of human resource competencies. This also happens to village officials who operate the village financial system. Due to the awareness that the village officials have knowledge of the operation of the village financial system, they tend to be

cautious and do not easily accept change. This fact is also reinforced by excessive worry when they have to manage village funds, because if something goes wrong or not appropriate, the village officials will receive the threat of punishment as a reward for the mistake and this has been imagined by them from the start. So it cannot be denied that at the beginning of the implementation of the village financial system in Tanjungarum Village, the conservative characteristics of the village officials were very strong. Here is currently the result of observation and interviews with an informant Mr.KU show that:

Now we are no longer afraid to report the use of village funds to make it more transparent...

There is always assistance in implementing the village financial system, so we feel calmer, even though we still have difficulties....

I know a lot of news about misappropriation of village funds and ending up on legal routes, hopefully we can avoid it...

There is still fear, afraid of being wrong, then it will become a legal problem ... the point is we want to be honest, pity our villagers if we are not honest ... this is money for them.

That was the quote from the conversation with the informant Mr. KU who explained that the conservatism of the village officials. It was began to decrease along with the increase in knowledge in managing village funds by using the village financial system in Tanjungarum Village, although they also remained vigilant of attempts to misuse funds by certain individuals. The result of this study reveals that the cultural dimension has a very close relationship with the implementation of the village financial system in Tanjungarum Village. The culture of the community that tends to be uniform, low professionalism, and balanced with masculine characteristics makes the people of Tanjungarum Village, especially village officials, continue to be willing to learn and adapt to environmental changes in the system and mechanism for reporting village funds to the sub-district, regency or city level.

The village financial accounting system is part of the social system that exists in the community of Tanjungarum Village. Sapril et al. (2018) further explain that the framework developed by (Lusiono & Suharman, 2017) is a development of a general model of accounting development. Cultural norms and values are viewed as factors that influence

accounting practice. This variable also affects the importance of intrusive events originating from the external environment. If the external environment, institutional structure, cultural norms and values differ between groups of people, then existing accounting practices should also be different.

Socio-Spiritual Values of the People of Tanjungarum Village

Strong socio-spiritual aspect also strengthens the formation of the character of Tanjungarum Village officials who are honest and religious so that they realize that life is a form of worship to God Almighty. Life is not merely for the sake of economic gain, but more than that it has an altruistic transcendental value that better prepares provisions for the future. The spiritual aspect of the Tanjungarum Village community is also shown in the fusion of culture in religious activities, namely "inner movement". This spiritual activity has a tremendous influence on the formation of the personal character of the people of Tanjungarum Village to always be grateful for what God has given, so that this spiritual activity is able to reduce greediness which will be the main cause in committing fraud or crime. Therefore, the religious value of "inner movement" that has been inherent in the personal of village officials who are involved in the implementation of the village financial system starting from the planning to reporting stages will become a fortress for them to work honestly and responsibly. The attachment of the socio-spiritual dimension was informed by the informant, Mrs. SUD. Here is the informant Mrs. SUD statement:

The majority of the population of Tanjungarum Village is Muslim...

There are many religious activities in this village, such as manaqib, diba ', inner movement, and khataman for mothers and fathers. After the Asr prayer, the young children go to the mosque to learn to read the Quran. On Thursday nights, adult males also go to mosques and prayer rooms in this village to perform tahlil... yes, Alhamdulillah, it is crowded...

Since they have faith, the indigenous people here tend to be honest. The majority of the population here works as farmers so they are very grateful...

They are always grateful and enjoy what they get... After returning from work, the village officials in Tanjungarum also become farmers....

The people here are always grateful and honest. They believe that the things they eat and use must be good and lawful. That's the village officials here... Now we have a free land certification program from the central government. We socialize to everyone in Tanjungarum Village... We announce the program honestly. Alhamdulillah many people have participated and now their land and houses are certified for free, without any fees.... Soon there will also be road repairs using paving stones on village roads and strengthening of irrigation river walls. All of these activities are carried out using village funds ... so we have to be honest, if they are used for that, we will use it for that...

Based on the data from the informant, Ms. SUD, high religious values have helped shape the personality of the people of Tanjungarum Village who are always grateful, looking for something lawful, and good and honest in carrying out their work activities, including the personalities of the Tanjungarum Village officials. This is a strong asset for Tanjungarum Village to turn the village financial system into an accountability tool that is full of honesty and trust.

5. CONCLUSION, IMPLICATION, SUGGESTION AND LIMITATION

The village financial system application used in Tanjungarum Village from 2015-2017 was the application type 1.01-1.06 but currently it has changed to version 2.0. Village officials have experienced many obstacles with the implementation of this new version of the village financial system even though electricity and laptops or computers are readily available. The village uses the village financial system application to input village financial management documents in planning, budgeting, administration and reporting activities. Tanjungarum Village has also regularly sent the village financial system application database to the sub-district or regency.

The results of this study indicate that the competence of the village secretary as coordinator is quite good, the competence in financial terms is sufficient, and the competence of village treasurers is also sufficient in managing village funds using

the village financial system. In inputting the data into the village financial system, the Tanjungarum Village officials have been able to do it independently and sometimes there is also mentoring. The distinctive and strong cultural aspects of the Tanjungarum Village community serve as good guidelines and foundations to continue to increase efforts to accept environmental changes that occur in village fund management activities. The strong socio-spiritual aspects of the people of Tanjungarum Village also strengthen the character building of honest and religious village officials who realize that life is a form of worship to God Almighty, not merely seeking economic benefits but more focused on transcendental values, preparing provisions for future. The spiritual aspect of the people of Tanjungarum Village is also shown in the fusion of culture in socio-spiritual activities, namely "inner movement".

It is suggested that future studies use the unified theory of acceptance and use of technology (UTAUT). This theory is the basis of the acceptance level approach to determine the caring behavior, interest and level of acceptance of the village financial accounting information system, where at the stage of its application, there is environmental uncertainty for village officials. The use of an ethnomethodological approach in an interpretive paradigm will be more able to find uniqueness and depth to reveal the meaning of implementing a village financial system that involves the cultural dimensions of the local community. Determination using the ethnomethodological method will be very appropriate because the results of this study also prove the role of the cultural dimension of the local community in the acceptance of the village financial system.

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