

REVEALING THE SPIRIT VALUE OF PRAJURU BEHAVIOR IN DISCLOSING FINANCIAL STATEMENTS AS A FORM OF ACCOUNTABILITY FOR BANJAR SEKAR SARI IN PALU CITY

Ni Made Suwitri Parwati¹, Nurhayati Haris², Rahayu Indriasari³, Sudirman⁴, Jurana⁵

^{1,2,3,4,5}Tadulako University, Indonesia.

Ni Made Suwitri Parwati, Nurhayati Haris, Rahayu Indriasari, Sudirman⁴, Jurana, Revealing The Spirit Value Of Prajuru Behavior In Disclosing Financial Statements As A Form Of Accountability For Banjar Sekar Sari In Palu City, Palarch's Journal Of Archaeology Of Egypt/Egyptology 18(8). ISSN 1567-214x.

Keywords: Prajuru Behavior, Banjar Accountability, Banjar Sekar Sari, Financial Statement Disclosure.

Abstract:

This study aims to uncover the spirit of the prajuru's behavior in disclosing financial reports from Banjar Sekar Sari in the city of Palu, as a form of accountability carried out by Banjar. The Banjar organization cannot be separated from accounting. Accounting is needed as a means of management and accountability to Banjar members and to God. This research will examine how the attitudes and behavior of kelian and prajuru in disclosing financial statements are a form of their accountability to Banjar members and to God. This research is a qualitative research with an interpretive paradigm. The method of analysis used in this research is the triangulation or multi-strategy method, namely the technique of combining two or more problem-solving techniques. This research will conduct triangulation of data collection, data analysis methods, and theory construction. The research site is Banjar Sekar Sari which is located in the city of Palu. The data analysis technique in this study was carried out through three stages, namely data collection, interpretation, and reporting. Data collection was carried out by in-depth interviews and then made a manuscript to be processed and interpreted. Research shows that the attitude and behavior of the prajuru is the attitude of being obedient and obedient to religious teachings as their basis for being accountable for Banjar financial management. Being obedient and obedient to religious teachings is the same as being obedient and obedient to God or Guru Swadaya or Guru Susrusa as basic values in financial reporting.

Introduction:

Individual behavior cannot be separated from accounting related to the financial information process used by users in making decisions on the use of resources in organizational activities (Yuesti, 2013). The presentation of financial information is an obligation for management as a form of responsibility for financial management. Quoting from Yuesti (2013), as stated by Deegan that disclosure of financial information consists of mandatory disclosures and voluntary disclosures. Voluntary disclosure has a higher chance of being engineered. Therefore, human behavior factors play an important role in the presentation of financial statements. As quoted by Yuesti (2013), Jacobs and Walker emphasized that the disclosure of financial information is a form of management behavior and personal and organizational characteristics. It means that management behavior will be reflected in how they are accountable for the organization's finances. Therefore, the financial statements that are presented by management should be full disclosures, have nothing to hide, and not be detrimental to any party.

Based on the nature that humans are God's creation, humans should behave as taught by God. Likewise, with the disclosure of financial information, management should behave and behave as taught by God. Managing the organization's finances and resources that are mandated responsibly, transparently, honestly, and fairly is God's teaching and determines the attitude and behavior of management. Regarding individual behavior in organizations, many people argue that behavior in non-profit organizations should show better behavior. The same applies to religious organizations such as Banjar. Accounting cannot be separated from Banjar. Accounting is needed as a means of management and accountability to Banjar members and to God.

At a glance, the Banjar, basically the Banjar organization, is almost similar to the RT (Rukun Tetangga) or RW (Rukun Warga) system that exists in modern Indonesian society. Banjar itself has existed since time immemorial. In the past, the Banjar was known as subak. Each customary village will have several Banjars depending on the traditional groups in the village. The Banjar will regulate matters surrounding the lives of its members, from rice fields to when its members will perform traditional ceremonies. All customary activities that members will carry out will be related to the Banjar. The Banjar is headed by a head, namely the kelian Banjar, whose tenure is determined by the residents of the Banjar. Kelian Banjar has quite an important role regarding affairs in the social life of the Banjar community. Even so, sometimes the kelian Banjar also takes care of matters related to government administration.

The administration, which is part of the accountability process, will affect financial management as explained according to PSAK 45 on Non-Profit Financial Reporting, especially how organizations obtain resources from various sources to carry out operational activities. The Bale Banjar itself also manages resources in the form of material from the Banjar community managing according to the entrusted needs; for example, when the Banjar community wants to hold a traditional event, wedding, or other, the manager of the Bale Banjar should carry out the event as requested. This will lead to a process that ultimately requires an accountability report.

Banjar Sekar Sari is a traditional banjar located in the city of Palu. Like other Banjars, the Banjar Mekarsari has unique characteristics of financial management and accountability. In modernity, Banjar Sekar Sari was born full of cultural and religious values. It, of course, will affect how the attitude and behavior of Banjar managers, in this case, kelian and prajuru and accounting. Based on the phenomena described above, the formulation of the problem of this research is how the attitude and behavior of the prajuru in disclosing financial reports as a form of Banjar accountability? This study aims to find concepts in the spiritual values of the

behavior of the teachers in disclosing financial reports as a form of accountability for Banjar Sekar Sari in the city of Palu. This research is needed to find the values of goodness in a concept in financial reporting carried out by Banjar Sekar Sari as a form of accountability to members and to God.

This research scheme is the flagship research of Tadulako University. This research will find the concept of the spiritual values of the students' behavior in disclosing financial statements that will be published in reputable international journals. This research contributes to the science of social and environmental accounting, which will provide the concept of values in Balinese society in the sense of accountability.

Literature Review:

Behavior comes from the word behavior (behavior), which is widely studied in one of the schools of psychology called behaviorism (Ihksan, 2005). The flow of behaviorism argues that behavior can be studied and explained scientifically; therefore, the behavior must be observed and measured. Jogiyanto (2017: 7) quotes from John B. Watson (1913) argues that psychology is something objective that must be observable and measurable, which is a branch of natural science, because behavior is a response to stimuli in a different environment that can be learned.

The psychological theory has an in-depth view of human or individual behavior. According to the psychological theory, humans will behave and act following the surrounding environment depending on aspects of the individual himself (internal aspects). However, the external aspect certainly cannot be avoided. It indicates that humans will actually act according to their instincts and consider relationships with other humans, their environment, and with their God. Psychological theories such as (Theory of Reasoned Action) (TRA) and Theory Of Planned Behavior (TPB) are two of the many psychological theories about individual behavior that researchers widely use to predict human behavior in the surrounding environment.

Theory of Reasoned Action (TRA)

Ajzen and Fishbein (1980) in Dharmmesta (1998) introduced a theory called Theory of Reasoned Action (TRA), which tries to explain the causal causes of volitional behavior. As the name implies, the Theory of Reasoned Action is based on the assumption that humans behave consciously, that they consider the information available, implicitly and explicitly, also considering the implications of the actions taken. Consistent with its focus on volitional behavior, and following reported findings, this theory postulates that a person's interest in doing (or not doing) a behavior is a direct determinant of the action or behavior. Interest is a desire (interest) for someone to do a certain behavior. Someone will conduct behavior if they have a behavioral intention to do so. Theory of Reasoned Action (TRA) explains that behavior is carried out because the individual has an interest or desire to do it (behavioral intention), Jogiyanto (2007: 116).

Expressions of behavioral interest should be associated with high accuracy predictions of the associated volitional activity. Behavioral interest can predict a wide range of activities, from simple strategic choices in laboratory games to personal and social significance activities. If interests are truly believed to be a direct determinant of volitional behavior, then they should be more strongly correlated with behavior than other determinants. Empirical evidence shows that the relationship between interests and behavior can be predicted.

Theory Of Planned Behavior (TPB)

The theory of reasoned behavior was expanded and modified by (Ajzen in Jogiyanto 2007) and named it the theory of planned behavior (TPB). The core of this theory includes three

things, namely; first, beliefs about possible outcomes and evaluation of these behaviors (behavioral beliefs), second, beliefs about expected norms and motivation to fulfill these expectations (normative beliefs), and third is beliefs about the existence of factors that can support or hinder behavior and awareness of the control beliefs. Jogiyanto (2007) argues that intention or intention is a function of two basic determinants, namely individual attitudes towards behavior (a personal aspect) and individual perceptions of social pressure to do or not to do behavior called subjective norms.

Theory Of Planned Behavior (TPB) argues that humans in acting will start with an intention. Then the action is carried out based on the consideration of internal factors, namely yourself and external factors, namely the surrounding environment or social conditions. In the end, the decision of human actions on their behavior shows the attitude or character of the individual himself. A person can have various kinds of beliefs about a behavior, but only a few of these beliefs arise to influence behavior when faced with a certain event. It is this little belief that stands out in influencing individual behavior (Ajzen 1991). This prominent belief can be divided into first, behavior belief, which is an individual's belief in the results of a behavior and an evaluation of these results. Behavior belief will affect attitude toward behavior. The second is normative belief, which is the individual's belief in the normative expectations of others referred to, such as family, friends, and tax consultants, and motivation to achieve these expectations. This normative expectation forms a subjective norm variable on a behavior. The third is control belief, which is an individual's belief about the existence of things that support or hinder their behavior and their perception of how strongly these things affect their behavior. Control belief forms the perceived behavior control variable. In TPB, attitudes, subjective norms, and perceptions of behavioral control are determined through main beliefs. The determinants of a behavior result from assessing the beliefs - beliefs of the individual, either positively or negatively. Theory of Planned Behavior or TPB (Theory of Planned Behavior) is based on the assumption that humans are rational creatures and use information that is possible for them systematically (Achmat, 2010). People think about the implications of their actions before they decide whether or not to do certain behaviors. Accounting, which is a medium for corporate accountability, must pay attention to spiritual elements. Because reporting on responsibility is not only to humans but also to the being who created humans. Even Luca Pacioli himself has not forgotten this aspect. Firmly Luca Pacioli in Sukoharsono (2012):

"In the Name of God, on the 8th day of November 1493, Venice.
The following is the inventory of myself of Street of the St. Apostles,
Venice: I have by my handwritten down

Luca Pacioli, who is claimed to be the father of accounting, started his sentence by chanting the name of God. It is implied from these paragraphs that Luca Pacioli did not forget the spiritual element. It cannot be denied that the father of accounting was a monk who was undoubtedly obedient to his Lord. However, this was rejected because Luca Pacioli's use of the phrase "In the name of God" at the beginning of the financial records, had already been used by the Islamic caliphate with the phrase "In the name of Allah, the Most Gracious, the Most Merciful" (Yaya, Martawiredja , & Abdurrahim, 2014). The fourth dimension as a complement to social and environmental accounting is the spiritual dimension. Sukoharsono (2010) states that sustainability accounting with a spirituality dimension (Aksus) complements the previous dimensions, namely the economic dimension, the social dimension, and the environmental dimension.

Methodology:

This research is a qualitative research with an interpretive paradigm. Referring to Mason, as quoted by Yuesti (2013), The method to be used in this research is the triangulation or multi-strategy method, namely the technique of combining two or more problem-solving techniques. This research will use the triangulation method of data collection, data analysis methods, and theory. The research site is the Banjar Mekarsari which is located in the city of Palu. The reasons for choosing the site are; first, the Banjar Mekarsari is a traditional Banjar that maintains the uniqueness of culture, religiosity, and customs amidst the rise of modernity in the city of Palu. Second, based on the research team's preliminary observations, the accounting practice in Banjar Mekarsari is unique in terms of management compared to other traditional banjars, such as the method of collecting funds from customary members, which is coordinated by the regional coordinator (Korwil) and this is not found to be compensated by other customs. In comparison, the object of this research is the attitude and behavior of the Mekarsari Banjar prajuru which includes, Kelian, members of the Prajuru, Korwil, and members of the custom. Types of data in this study are primary data in the form of observations and secondary data in the form of in-depth interviews and observations. The informants in this study consisted of (see Table 1):

Tabel 1. Informant List

No	Informant's Name	Position/Function
1	Md	Kelian
2	Km	Sekretaris
3	Wy	Bendahara
4	Pt	Korwil
5	Nl	Anggotaadat (Krama Banjar)

The data analysis technique in this study was carried out through three stages, namely data collection, interpretation, and reporting (Creswell, 2019). Data collection was carried out by in-depth interviews and then made a manuscript to be processed and interpreted. The results of the interpretation of the data will then be confirmed by the TRA and TPB theory. The final stage of data analysis will be a reflection to find the essence of the meaning of the attitudes and behaviors of students in disclosing financial reports as a form of their accountability.

Result and Discussion:

Based on the method previously stated, this chapter will describe the results achieved, especially in data collection from interviews with informants. Based on the results of interviews with informants, it was found a concept of the attitude and behavior of the prajuru in disclosing financial reports as a form of Banjar accountability.

"Obedient and Obedient to Religious Teachings" as Attitudes and Behaviors of Students in Accountability

Like Balinese people in general, Balinese people who live in cities also defend their traditional communities as a social system. One of the Balinese communities in the city of Palu is the Sekar Sari banjar. Banjar Sekar Sari was formed by the overseas Balinese who live in Palu City as an effort to defend the customs that have been deeply rooted in the Balinese people. Although the city of Palu consists of various tribes, Balinese people can mingle with other tribal communities.

As an organization, Banjar is a non-profit organization that aims to build togetherness and the welfare of its members. However, although Banjar is a non-profit organization, Banjar also has activities related to materials such as economic activities, education, health, arts, and others. According to Gantini (2012), the Banjar function develops over time. The Banjar adat Sekar Sari is a traditional organization that grows in the middle of the city while maintaining its character. Like other Banjar, Banjar Adat Sekar Sari has clear boundaries and environment and membership (krama) with predetermined requirements. Quoting from Atmaja (2006), Banjar has a characteristic of autonomy both outside and inside and has a customary government accompanied by customary management.

One way the Banjar organization works is by way of deliberation and consensus-based on customary regulations (awig-awig), both written and unwritten, for each activity to be carried out, including the Banjar financial management. The cash in Banjar Sekar Sari is managed by the Banjar management and is used to finance religious activities or ceremonies. Given the importance of the traditional Banjar financial management function, Sekar Sari, Banjar administrators are required to be able to manage finances as well as possible. According to Pak Wy and other traditional Banjars, the Sekar Sari traditional Banjar is chaired by a customary leader and has several administrators (prajuru) to manage Banjar finances. Pak Wy further explained that in managing Banjar finances, the prajuru only kept simple records in the form of incoming and outgoing money, as stated in the following statement:

"No matter how simple it is, it is important to note the entry and exit of money, because the ability to remember is very limited so that recording is the key to successful accountability supported by real evidence so that it is easy to trace".

As the customary leader (kelian), Md added that apart from keeping financial records, the prajuru also had the authority to save money. According to the researcher's observations, the recording carried out by the prajuru was impressed only as a reminder of the entry and exit of money. Then what about Banjar's financial reporting to customary members? Wy and Md agreed to state that even though the recording was only in the form of incoming and outgoing money, this was considered as a civil servant's accountability report to customary members.

The acceptance of customary members in terms of the accountability model as described above is inseparable from the attitudes and behavior of Balinese people who uphold the value of mutual trust and promote harmony and peace. This was confirmed by Pak Wy as follows:

"Especially for customary members in Banjar, every six months, there is an accountability meeting for activities related to jewelry, pawongan, and palemahan. For treasurers always report incoming and outgoing money. Financial reports rarely become debates or long discussions, especially meetings in the temple environment, because we believe the money that comes in is used for the needs of customary manners. According to our belief, according to the law of karma phala, every action must have a result. We Hindus really value peace".

Pak Wy's statement above explains that Balinese people uphold the value of mutual trust. But above all, they really believe in the law of karma phala and believe in the existence of God and Atma / soul. None of them dare to violate religious teachings, likewise with the

regulations that the government has set. From the explanation above, it can be concluded that the attitude and behavior of the prajuru is the attitude of being obedient and obedient to religious teachings as their basis for being accountable for Banjar financial management. Obeying and obeying religious teachings is the same as being obedient and obedient to God or Guru Swadaya or Guru Susrusa.

Conclusion:

The attitude and behavior of the prajuru is the attitude of being obedient and obedient to religious teachings as their basis in being accountable for Banjar financial management. Obeying and obeying religious teachings is the same as being obedient and obedient to God or Guru Swadaya or Guru Susrusa. This value is also supported by Sulistyo's (2010) statement that in Hinduism, spirituality is doing work as a form of devotion. One thing that must be underlined is that the "effort" to achieve the goal is the most important thing while the "result" is completely left to God. This is also corroborated by exposure.

References:

- Baridwan, Zaki. 2012. Individual Behavioral Analysis of the Implementation of Accounting Information Systems: Models of Acceptance and Success of Technology-Based Information Systems. Dissertation, Universitas Brawijaya, Unpublished.
- Basrowi. M., and Sukidin. 2002. Qualitative Research Methods, Micro Perspectives. Human Scholar.
- Basrowi. M., and Suyono. 2004. Social Theory in Three Paradigms. Kampusina Surabaya Foundation.
- Burrell, G., and Morgan, G. 1979. Social Paradigms and Organizational Analysis, London: Heinemann Education Books.
- Carmona, S., & Gutiérrez, F. (2004). Accounting History Research: Traditional and New Accounting History Perspective. Spanish Journal of Accounting History, (1), 24–53.
- Cresswell, J.W. 2009. Research Design: Qualitative, Quantitative, And Mix Method Approaches (Third Edition). Thousand Oak California 9132: SAGE
- Dewi, Ni Wayan Yulianita. 2008. Accountability in the Trihita Karana Philosophy Frame: An Exploration at the Village Credit Institution (LPD) Pr Cemetery Dharmajati Tukadmungga Village, Klungkung Regency, Bali Province. Thesis. Brawijaya University.
- Dharmmesta B.S. 1998. Theory Of Planned Behavior In Research Attitudes, Intentions and Consumer Behavior, Manage No. 18 Vol. VII
- Ikhsan A., and Ishak, M. 2005. Behavioral Accounting. Publisher: Salemba Empat
- Muhadjir, Noeng. 2000. Qualitative Research Methodology. Yogyakarta: Rake Sarasin.
- Jogiyanto, HM. 2007. Behavioral Information Systems, Publisher: Andi Yogyakarta
- Komara, Acep. 2005. Analysis That Affects the Performance of Accounting Information Systems, SNA IX Solo
- Latifah, Lyna and Arifin Sabeni. 2007. Organizational Behavioral Factors in the Implementation of the Regional Financial Accounting System, SNA X Makassar
- Setiawan, A. R. 2011. "Review of Research Paradigm: Celebrating the Diversity of Accounting Science Development". Jurnal Akuntansi Multiparadigma, Vol. 2, No. 3, hlm 402–417.
- Sugiono, A. (2014). Reconstructing Accounting as an Effort to Internalize Spiritual Values. Discourse Equilibrium Journal of Economic Research Thought, 2 (1).
- Sukoharsono, E. G. (2012). Luca Pacioli's Response to Accounting Where About: An Imaginary Spiritual Dialogue. Journal of Multiparadigm Accounting, 3 (3), 457–461.

- Sulistyo, A, B. (2011). The Role of Religious Spirituality for Accountants in the Organizational Environment. *Review-Journal of Accounting and Finance*, 1 (2), 127-139.
- Suryaningrum, D. H. (2015). Socio-Spiritual Attitudes in Contemporary Accounting: Analysis, Challenges, and Self-Imagination. *Journal of Accrual Accounting*, 6 (2), 127–143.
- Suyudi, M. (2012). The concept of Quadrangle Bottom Line (QBL) in Sustainability Reporting Practices Dimensions of "Spiritual Performance." *Journal of Multiparadigm Accounting*, 3 (April), 1–14.
- Widyani, S.M.N., et. al. 2015. "Revealing the Accountability of Subak Local Institutions' Resource Management in Realizing Sustainable Development in Rural Areas (Case Study in Subak Tabola, Pakraman Tabola Village, Sidemen District, Karangasem Regency)". *e-journal of Accounting Department, Undiksha*, Vol. 1, No. 3.
- Yuesti, Anik. 2013. Uncovering the dynamics of management behavior in disclosing financial statements as a form of implementation of agreements and blessings at the Protestant Christian Church Synod in Bali, 1931-2012. Dissertation, Universitas Brawijaya, Unpublished.