

**ANALYSIS OF THE IMPLEMENTATION OF BEHAVIORAL ACCOUNTING ASPECTS AND UNDERSTANDING OF THE VILLAGE FUNDS ALLOCATION (ADD) IN KAWISTOLEGI VILLAGE KARANGGENENG SUB-DISTRICT, LAMONGAN DISTRICT**

**Firda Kusumawati<sup>1</sup>, Nur Ika Mauliyah<sup>2</sup>**

Program Studi Akuntansi Syariah, Institut Agama Islam Negeri Jember  
E-Mail: [firdaKusumawati11@gmail.com](mailto:firdaKusumawati11@gmail.com)<sup>1</sup>, [nurikamauliyah@gmail.com](mailto:nurikamauliyah@gmail.com)<sup>2</sup>

**ABSTRACT**

Village Fund Allocation (ADD) is an equalization fund received by regions in the Regional / District (Regency) APBD which is distributed proportionally to each village with a minimum proportion of 10% (ten percent) after deducting the Special Allocation Fund (DAK). This research aims to determine (1) The implementation of the accounting aspects of ADD management behavior in Kawistolegi Village (2) The government's understanding of ADD management in Kawistolegi Village. This study uses a qualitative method with a descriptive approach, data collection using observation, interview and documentation techniques. Data analysis used data reduction, data presentation, and data verification. The results showed that the application of behavioral accounting aspects in ADD management cannot be said to be good overall, in some aspects of the behavior of the Village Government still needs to be improved such as aspects of accountability, control and reporting requirements. The understanding of the Village Government in managing ADD, cannot be said to be good as a whole, where at the planning and accountability stages it has been carried out in accordance with the provisions, but at the implementation stage, administration and reporting are not fully in accordance with the determined provisions.

**Keywords:** *Behavioral Accounting Aspect, Village Fund Allocation (ADD)*

## **1. INTRODUCTION**

The village has been regulated in Law Number 6 of 2014 which gives authority to the Village Government to manage finances and the Village Revenue and Expenditure Budget (APBDes) as well as carry out government work programs that have been planned. One source of village finance is the Village Fund Allocation (ADD) which is part of the balance funds received by the region in the district / city APBD after deducting the Special Allocation Fund (DAK), which is allocated at least 10% after deducting DAK. ADD funds are a form of financial relationship between levels of government, namely between the District Government and the Village Government. In order to formulate an appropriate financial relationship, it is necessary to have an understanding of the authority possessed by the Village Government. ADD funds are intended to finance the Village government program in carrying out Village government administration activities, Village development and empowerment of Village communities.

Village development planning is inseparable from existing development plans at the district / city level so the plans made can remain aligned, for this reason the Lamongan District Government issued Regent Regulation No.3 of 2019 which regulates Procedures for Allocation and Determination of Village Fund Allocation for the 2019 Fiscal Year, carry out a series of outreach, guidance, training and assistance to villages, as a Government effort in providing clear guidelines and instructions for Village financial managers. ADD is an alternative for poverty reduction and for enhancing village development. ADD funds are fully controlled and monitored by the government and villagers, if the funds can be managed honestly, the results of development will also be seen. The study was conducted in the

Kawistolegi Village, Karanggeneng Sub-District, Lamongan District. The choice of research object in Kawistolegi Village was because the percentage of poor people in this village reached 13% of the total population of the village. It is the highest percentage among 18 villages in Karanggeneng Sub-District

This research is also based on preliminary studies that have been conducted by researchers. From the preliminary study, the researcher found that the skill level of the Kawistolegi Village Government officials in using information technology was still low, if previously all forms of government administration were usually done manually but for now it is required to use technology (siskeudes application) that has been provided by the government as a form assistance for the Village government to carry out administration.

Kawistolegi Village is also one of the underdeveloped villages which can be seen from the amount of ADD received by Kawistolegi Village, for 2019 it reaches Rp. 292,509,900.00,- with the percentage of the number of poor people being the 3rd highest among 18 villages in Karanggeneng Sub-District . The ADD funds for Kawistolegi Village are fully allocated for one area, namely the implementation of Village Government, does not lead to Village development.

Based on the description above, this research was conducted by exploring the behavior and understanding of the Kawistolegi Village Government in the Management of the Village Fund Allocation (ADD) by the title "Analysis of the Implementation of Behavioral Accounting Aspects and Understanding of the Village Fund Allocation (ADD) in the Kawistolegi Village, Karanggeneng Sub-District, Lamongan District".

## **2. RESEARCH METHOD**

This study uses a qualitative research method with a descriptive approach, a method that intends to understand the phenomena experienced by research subjects, and shown to describe the existing phenomena, both scientific phenomena and human engineering.

This research was conducted in Kawistolegi Village, Karanggeneng Lamongan District. This location was chosen because of the large percentage of the number of poor people in the Kawestolegen Village which reached 13% of the total population of Kawistolegi Village and it is the highest percentage among the 18 villages in the Karanggeneng Sub-District.

The subjects in this study were selected using purposive sampling technique, the sampling technique as a data source with certain considerations and goals. Some researchers consider that (1) the person is neutral (2) the person is directly involved with the object to be studied. Based on these criteria, the researcher chose four research informations, namely (1) Village Head (2) Village Secretary (3) Village Treasurer and (4) Head of BPD.

Data collection techniques are the most strategic step in a study, because the main purpose of research is to obtain accurate data. The data collection process in this study was conducted by researchers using non-participatory observation techniques, open standard interviews and documentation.

Data analysis is the process of systematically searching and arranging data obtained from interviews, field notes and documentation by organizing data into categories, describing them into units, synthesizing them, arranging them into patterns, choosing what is important and what is less important, which ones will be studied, then make conclusions so that they are easily understood by oneself and others. Data analysis in this study was carried out in 3 ways, namely (1) data reduction (2) data presentation and (3) verification / drawing conclusions.

Measuring the validity of the data in this study was done by triangulation. Triangulation is a data collection technique that combines various data collection techniques and existing

data sources. The validity of this research was conducted using the data validity technique with source triangulation, a triangulation technique carried out by checking the data obtained through several sources.

### **3. RESULT AND DISCUSSION**

#### **Description of Research Object**

Kawistolegi Village is one of the villages in Karanggeneng Sub-District, Lamongan District, East Java Province. The main potential of the village is in the field of freshwater / land fisheries, agriculture of *Palawija* for the commodity of rice, maize, beans etc, and farming. It has around 242,022 Ha area. The land use is mostly for settlement and rice field farming. It has a very fertile soil level of 84 Ha, 69 Ha fertile, 20 Ha medium lands, and 22 Ha infertile or dry land, the land height from sea level is 4 Mdl. The distance from Kawistolegi Village to the subdistrict capital is 5 km, it can be reached in 0.3 hours and the distance from the village to the district capital around 21 km, it can be reached in 1 hour. It led by a Village Head who is appointed by the Regional Government with a direct choice by the community. Kawistolegi Village has 2 Hamlets with 6 *Rukun Warga* and 14 *Rukun Tetangga*

#### **Implementation of Behavioral Accounting Aspects in Village Fund Allocation Management (ADD)**

##### **Accountability aspect**

The behavior of the Kawistolegi Village Government on the behavioral aspect of the accountability aspect is shown from TIMLAK to the village treasurer by submitting receipt of expenditure / purchase for the implementation of activities. The treasurer performs a recap of the expenditures receipts to make the SPJ then submitted to the Village Secretary and submitted to the Village Head and an accountability report will be carried out to the BPD. The researcher found that the receipte referred by the village government did not include the nominal purchase amount and only a stamp from the place of purchase of the item. Inclusion of the nominal purchase amount on the receipt will be made by the treasurer in accordance with what is on the siskeudes.

Giving full responsibility to the Village Treasurer without the assistance of the Village Head and the Village Secretary is able to bring opportunities for various forms of fraud. Moreover, there is a demand from the Government to attach a memorandum as a document that supports the evidence of the transaction actually being carried out. This is not in accordance with the theory in Irfan Ihksan Lubis' book entitled "Behavioral Accounting" which explains that behavioral accounting in accountability focuses on the responsibility aspects of one or more organizational members for a particular job or section. The behavior of the members of the organization is also involved.

##### **Planning and budgeting aspects**

The behavior of the Village Government in the planning and budgeting aspects is shown by involving the Village community both passively and actively. Passively, when aspirations are made through the Village Institution to the village community regarding all forms of activities that are indeed of the interests of the village community, whereas actively in the process of carrying out various construction projects for offices and around the village office. This behavior shows that the Kawistolegi Village Government has made efforts to involve the community in the ADD management process. This behavior is in accordance with the

theory in Irfan Ihksan Lubis' book entitled "Behavioral Accounting". It is explained that the relevant behavioral concepts in the budget preparation process begin with the goal-setting stage where the general goals of the leadership are translated into definite and measurable targets for the organization.

Every member in the organization is responsible for achieving goals and objectives. Alignment of goals will occur when individuals perceive that their personal needs can be met by achieving organizational goals. There is involvement of parties at the lower, middle, and organizational levels, which can vary from those who only attend the meeting to provide suggestions.

### **Control aspects**

The behavior of the Village Government in the aspect of control is indicated by an evaluation which is carried out once a year, to be precise at the end of the year when an inspection will be carried out from the District/ Regency. Every activity with ADD funds is carried out on time according to the initial agreement. All village governments supervise ADD activities. The implementation of an evaluation that is only conducted once a year is deemed ineffective, but the Village Government admits that even though the evaluation is only once a year, findings are never found either by the Inspectorate, District or BPK on the audits carried out. It makes annual evaluations continue, because the Village Government feels that what has been done so far is correct. So, if the evaluation is carried out with a short period of time, it may create pressures and problems for the Government. Likewise the supervision which only has little attention from the village community.

The full trust given by the community to the Village Government can lead to a negligent attitude in carrying out the duties. It can be seen if the Village Government Behavior is in accordance with the theory in Irfan Ihksan Lubis' book "Behavioral Accounting" which explains that control is a limit that can be accepted by the leadership, how to control someone to act according to an acceptable range. Feedback on a performance will lead to feelings of success or failure in the individual. Strict enforcement of control policies will create pressure within the controlled individual.

### **Aspects of reporting requirements**

The behavior of the Village Government in this aspect is shown in the process of making the SPJ by the Treasurer assisted by the TPK by using the application of the Siskeudes and assistants from the Sub-district if necessary. Reporting on the use of ADD term 1 was carried out by the treasurer by asking for assistance from assistants from the District and Village operators. For next year, in making SPJ, the Village Government will appoint a Village operator, making SPJ in accordance with the provisions does require a good ability and understanding from the related parties.

The village head and village secretary should accompany the treasurer and TPK in the process of making the SPJ. There is a demand from the Government to present an accountable financial report in accordance with the provisions, which could create a separate pressure for the parties involved. This is in accordance with the theory in Irfan Ihksan Lubis' book "Behavioral Accounting" which explains that reporting requirements affecting personal behavior are not something new, they are true. The demand to produce financial reports with various existing requirements is able to make the reporting party act according to the demands of the recipient, so the recipient is happy with the results of what the sender doing. Regardless of the method or process the sender makes the report.

## **Understanding of the Village Government on ADD Management Planning**

The planning stage in ADD management by Kawistolegi Village Government begins with absorbing the aspirations of all levels of society, both young and old, men and women regarding all forms of activities that are in the interest of the Village community and carried out through Village institutions, through RT / RW or BPD, then the aspirations will be brought to the musdes forum to be discussed with the Village Head and all Village Officials, and used as the basis for the preparation of the RKPDes which will become the draft of the RAPBDes and will be stipulated as APBDes in the form of Village Regulations.

The aspiration absorption activity will be carried out every year, precisely at the beginning of the new fiscal year or towards the end of the current fiscal year. It is in accordance with the provisions in Lamongan Regent Regulation Number 3 of 2019 concerning Procedures for Allocation and Determination of Village Fund Allocation (ADD). Stated that if at the planning stage of ADD must be carried out by the Village Government by compiling development planning through the RKPDes, this RKPDes will become the basis for preparing the APBDes which is stipulated in the form of a Village Regulation. Carried out in a participatory manner by involving the community and and compiled through Village deliberations together with Village institutions and Village Communities.

## **Implementation**

The implementation stage in management of Village Funds (ADD) in Kawestolegen Village is carried out by the Village government by forming TIMLAK, this team was formed with the aim of assisting the Village Government in realizing the Government work program. The ADD of Kawistolegi Village is fully allocated for the field of Village Government administration, both physical and non-physical includes the construction of the Village Gate, repairing the room at the Village Office, Paving the Village Office Field, procurement of equipment and so on which can be seen in the village office and around the village office. While non-physical includes operational activities of the Village Government both for PKK, Posyandu, Youth Organization, etc.

The policy of the Village Government to allocate ADD 100% in one area, namely the implementation of the Village Government, is not in accordance with the provisions in the Lamongan District Head Regulation No. 3 of 2019 concerning the allocation and determination of ADD which states that if ADD can be allocated to two main areas, such as the Administration of Village Government and Village Development.

## **Administration**

The administration stage is carried out by the Kawistolegi Village Government by recording every income and expenditure there is. done with the siskeudes application. Application made to facilitate the Village Government in carrying out the administration process. The Village Treasurer still has not fully mastered the siskeudes application and often experiences difficulties when compiling financial statements. It was disclosed by the Village Treasurer himself.

Making reports on the use of ADD is done every 3 or 4 months with an explanation not every month of the Village Government has activities that use ADD funds so reporting cannot be done every month. ADD disbursements are made through Village accounts. It is not in accordance with the Lamongan PerBup Number 3 of 2019 concerning Procedures for

Allocation and Stipulation of ADD which states that reports on the use of ADD are carried out every month and then submitted to the Village Head no later than the next 10 months.

### **Reporting**

The reporting phase on the management of ADD is carried out by the Kawistolegi Village Government by making a report on the use of ADD funds for one semester in the form of SPJ, making this report every semester or every six months as a condition for disbursement of the following semester and it done on time because if it is not done on time, it will interfere the next disbursement process. This is in accordance with PerBup Lamongan No.3 of 2019 concerning Procedures for Allocation and determination of ADD which states that for reporting the use of ADD must be done every semester and must be done on time.

### **Accountability**

The accountability stage, every activity carried out using ADD funds is carried out by spending the budget in accordance with the budget provisions that have been agreed at the beginning. The Village Government always strives so the activities carried out do not end up experiencing an increase in funds because it can cause problems that affect to the other program activities. The accountability report is made with two models, manually and Siskeudes. This is in accordance with PerBup Lamongan No.3 of 2019 concerning Procedures for Allocation and Determination of ADD. states that the accountability for the use of the Village Fund Allocation (ADD) is carried out by making an accountability report for the management of Village Finances provisions so the activities carried out spend the budget according to the budget plan.

## **4. CONCLUSSION**

The behavior of the Village government in the aspect of accountability is shown by making SPJ, starting from the most basic level namely TIMLAK to the accountability to the BPD. From this process, SPJ materials use a receipt that has not been stated in the nominal amount of purchase, but there is a stamp from the place of purchase. Behavior in planning and budgeting is carried out by involving the Village community both actively and passively.

In the aspect of controlling the behavior of the village government, it is demonstrated by conducting an evaluation at the end of each year, each activity is carried out in accordance with an agreed plan and for supervision carried out by the Village Government. On the aspect of the requirements for reporting the behavior of the village government, it is shown in the process of making SPJ by the Village treasurer assisted by the TPK using the siskeudes application and if it is too difficulties, they will ask for help from the sub-district. From the explanation it can be said that in some aspects of behavior in the management of ADD cannot be said to be good as a whole, There are some behaviors in several aspects that need improvement.

At the implementation stage, the Village Government is carried out by fully allocating ADD funds for the field of Village Government Administration, in the provisions of the ADD Fund can be allocated for two main fields, the field of Village administration and Village Development. In the administrative process carried out by the Village Treasurer, the reporting of the use of ADD funds is carried out every three to four months even though in the provisions the reporting of ADD use is carried out every month and submitted to the village head no later than the 10th of the following month.

## 5. SUGGESTION.

In the aspect of accountability, it is better if the Village Government jointly carry out its obligations, and give the maximum contribution to each other. In the aspect of control, the Village Government should conduct evaluations not too long, it can be done every 3 months or 6 months. So that repairs can be made immediately to work that is considered lacking. Evaluations that are carried out periodically will increase the efficiency of the organization by indicating targets that should be revised for the future, anticipating a decrease in the level of participation of members, an erosion of their level of effort and performance. Whereas in the aspect of reporting requirements, the Village Government should not fully hand over the responsibility for making SPJ or LPJ to the Treasurer. The Village Head and Secretary must also assist. It is to avoid an undesirable thing, because of the high demands for making accountability reports in accordance with the provisions and expectations of the Government. As the theory explained by Arfan Ikhsan Lubis in his book entitled Behavioral Accounting. Management of the Kawistolegi Village Government towards ADD at the Implementation stage should be done by allocating ADD for 2 main areas, it is because ADD funds can be maximized even more by allocating them in the field of Government Administration and the Village Development sector. With the hope that the ADD funds will be able to improve the welfare of rural communities. Whereas at the administrative stage, the Village government, especially the Village Treasurer, should make a report on the use of ADD every month and submit it no later than the 10th of the following month to the Village Head. As stipulated in the Regulation of the Regent of Lamongan No.3 of 2019 concerning the Allocation and Determination of Village Fund Allocation for the 2019 Fiscal Year. The Good performance of the village government should be maintained. Always maintain the spirit of work so the performance of the government will not experience a setback in carrying out the mandate of the community. The Next researcher is expected to study more sources and references related to behavioral accounting aspects so that the research results can be better and more complete.

## 6. ACKNOWLEDGEMENT

I would like to express my gratitude to the Village Head and Village Officials of Kawistolegi Village who were pleased to provide the information needed for the research completion process.

## REFERENCES

Bpkp.go.id

Bungis, Burhan. 2007. *Metodologi Penelitian Kualitatif*. Jakarta: PT. Raja Grafindo Persada.

Etienne, Julien. 2010. "The Impact Of Regulatory Policy On Individual Behaviour: A Goal Farming Theory Approach." Centre Of Analysis of Risk and Regulation.

Ikatan Akuntan Indonesia (IAI). 2015. "Pedoman Asistensi Akuntansi Dana Desa." Jakarta: IAI-Kompartemen Standar Akuntansi Pemerintah.

Lamongan.com

Lubis, Arfan Ikhsan. 2014. *Akuntansi Keperilakuan*. Jakarta: Salemba Empat.

Moleong, L. J. 2010. *Metode Penelitian Kualitatif*. Bandung: PT. Remaja Rosada Karya.

Peraturan Bupati Lamongan Tahun 2019 Tentang Pengalokasian dan Penetapan Alokasi Dana Desa Tahun Anggaran 2019

- Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 20 Tahun 2018 Tentang Pengelolaan Keuangan Desa.
- Putra, Pendra Eka. 2018. "Pengelolaan Alokasi Dana Desa (ADD) Di Desa Tanjung Kecamatan Koto Kampar Hulu Kabupaten Kampar." Jurnal JOM FISIP.
- Raghuandan, M., N. Ramgulan dan K.R. Mohammed. 2012. "Examining The Behavioural Aspect of Budgeting With Particular Emphasis on Public Sector/Service Budgets." International Journal of Business and Social Science.
- Rizaldi, A.R., S. Haerani dan Sayrifuddin. 2015. "Organizational Citizenship Behavior (OCB): Refleksi Siri'na Pesse Sebagai Modal." Jurnal Analisis.
- Robbins, Stephen P. 1996. *Perilaku Organisasi*. Jakarta: PT Prenhalindo.
- Satriajaya, J., L. Handajani dan I.N.N.A. Putra. 2017. "Polisemi dan Ambiguitas dalam Pengakuan Pendapatan Desa." Jurnal Simposium Nasional Akuntansi.
- Satriajaya, J., L. Handajani dan I.N.N.A. Putra. 2017. "Turbulensi dan Legalitas Kleptokrasi dalam Pengelolaan Keuangan Desa." Jurnal Akuntansi Multiparadigma.
- Soleh, Chabib., dan Heru, Rochansjah. 2014. *Pengelolaan Keuangan Desa*. Bandung: FOKUSMEDIA.
- Sugiyono. 2018. *Metode Penelitian Pendekatan Kuantitatif, Kualitatif dan R & D*. Bandung: Alfabeta.
- Suhartanto. 2016. "Analisis Perilaku Menyimpang Sebagai Upaya Pencegahan Tindak Pidana Korupsi." Jurnal KTI: Forensic Audit.
- Supriyono, A.R. 2018. *Akuntansi Keperilakuan*. Yogyakarta: Gadjah Mada University Press.
- Sutopo. 2002. *Metodologi Penelitian Kualitatif*. Surakarta: Sebelas Maret University Press.
- Tikollah, M. Ridwan dan M. Yusuf A. Ngampo. "Analisis Pengelolaan Alokasi Dana Desa (ADD) Di Kecamatan Mare Kabupaten Bone." Jurnal Ekonomi dan Pendidikan.
- Tim Penyusun. 2016. *Pedoman Penulisan Karya Ilmiah*. Jember: IAIN Jember Press.
- Undang-Undang Nomor 4 Tahun 2016 Tentang Desa
- Widodo, Hendrato., Alwan Sri Kustono dan Whedy Prasetyo. 2019. "Perilaku Kepala Desa sebagai Pengelola Dana Desa". Jurnal Riset Akuntansi dan Komputerisasi Akuntansi.
- Yuhertiana, I., S. Pranoto dan H. Priono. "Perilaku Dysfunctional pada Siklus Penganggaran Pemerintah: Tahap Perencanaan Anggaran." Jurnal Akuntansi dan Auditing Indonesia.