
Accountability and Transparency in the Public and Private Sector

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Abstract

This paper aims to look at research development trends and future directions regarding accountability and transparency. This paper is important because it can be a reference for researchers who want to research on accountability and transparency. This paper uses a critical review analysis method. The results show that research on accountability and transparency at this time is still filled with public services, village fund financial management, mosque financial management. According to the author, this kind of theme will continue to exist and develop according to the times. Research on the accountability of aid funds is interesting to study.

Keywords: Accountability, Transparency, Village Fund, Mosque Finance, Public Service

INTRODUCTION

The development of government in Indonesia is getting faster with the reform era in the implementation of regional autonomy and fiscal decentralization. This happened in line with the rapid development of accounting science, especially in the field of government accounting. Government accounting is a field of accounting that specializes in recording and reporting transactions that occur in government agencies. The existence of demands for accountability and transparency for recording transactions, and reporting on government performance by interested parties makes government accounting a necessity that is no longer inevitable (Kumalasari & Riharjo, 2016).

The existence of accountability is vital to the creation of good, democratic and trustworthy governance. According to Manngaukang in Nahrudin (2014) Accountable government institutions public means that the institution can always responsible for all activities mandated to the institution The role of society is important in doing control over institutions or institutions entrusted by the people to organize development and budget management as mandated law.

Temporary that according to Shende and Bennett in Nahrudin (2014) transparency is something freedom for access activity politics and economics government and its decisions. Transparency possible all stakeholders can see structure and function government , goal from policies and projections fiscal , as well as report (accountability) for the past period. Accountability implies accountability , both by people and by elected bodies , for choices and actions .

Corporate Governance according to Sutedi (2012) s a system that regulates and controls the company to create added value for all stakeholders. Disclosure accurately, timely and transparently on its performance. Some basic principles of Good Corporate Governance that must be adhered to in order to achieve good corporate governance are: 1) Fairness, 2) Transparency, 3) Accountability, 4) responsibility.

Accountability and transparency in this paper will discuss related to accountability and transparency in the public and private sectors. One of the studies related to this theme is the research conducted by Richard Mulgan in 2000 with the research title Comparing Accountability in the Public and Private Sectors. There are also other studies related to the accountability and transparency of village fund financial management, government public services, and mosque financial management.

RESEARCH METHODS

This research is a qualitative research, with a literature study approach through data collection techniques. Literature studies are carried out to find research data or information through reading reference books, scientific journals, and articles available in the library related to the problems that have been studied. The approach in this research is to study literature and internet searching to obtain data related to the research problem. The type of data in this study uses secondary data in the form of books, journals and articles, as well as related information on the internet. The steps in the analysis process are data collection, data reduction or data classification, data analysis and then drawing conclusions.

RESULTS AND DISCUSSION

A. Research on accountability and transparency in the Public and Private Sector

Research conducted by Mulgan (2000) aims to analyze comparison public and private sector accounting. Researcher think that destination now this will considered refers to obligations certain that arise in something connection not quite enough responsibility, where one person or entity is responsible answer to others over implementation service certain. The obligation in question is, firstly, accountable implementation task and, secondly, accept penalty or diversion. Formally, relationship that is connection Among top and bottom or principals and agents, where subordinates or agent responsible answer to, and receive instruction from, boss or principal them.

Accountability for agency government documented with good and only need summary short. Individual citizens looking for change make a loss from institution government in connection with decisions made on case each of them can file, first of all, to mechanism complaint institution that alone. Field accountability next is when member Public want to question direction general policy public or behavior institution. in relation with sector bodies public like department government, channels the more less and less easy restricted than channels for recovery individual, but channels that no lost importance.

Structure accountability it seems by general more tight in sector public than sector private sector, especially in Thing accountability organization for the processes in which they determine direction and policy general them. While some private institutions have established effective complaints procedures for individual cases, much of the industry is lagging behind in this regard and few, if any, are prepared to tolerate the level of general oversight expected from governments and public bodies. The private sector does not have an equal parliament as a public accountability agency, nor do private sector companies are subject to constant public scrutiny from the political opposition competing for get Support public as team management alternative.

In conclusion, we can speculate whether this disparity between the public and private sectors is likely to continue or whether the gap between the two sectors is narrowing, leading to more generally accepted standards of accountability. Some evidence suggests a growing

convergence. According to the researcher, a possible factor for increasing accountability in the private sector is the delivery of public services to private sector providers

The following is the distribution of research according to the authors who reviewed related to accountability and transparency, especially in public services, village fund management, and mosque financial management.

Accountability and Transparency in Services Public

Transparent and accountable means that every activity in the field of treasury management can be fully accounted for and carried out with full openness related to public resource management activities. Public service accountability is a principle that ensures that every activity in the administration of government can be accounted for in an open manner. Transparency means open access for the whole community to all information related to all activities that cover the entire process through a public information system management.

The research conducted by Karjunu Dt. Maa (2019) with the title transparency and accountability in public services. This study suggests that one of the central and important roles of government institutions and their apparatus is to provide the best service to customers (the community). However, the conditions of public services that are less transparent and less accountable have made it difficult to fulfill the demands of being the best service provider. Respect for the position of the people as either citizens or customers is a prerequisite for the establishment of a transparent and accountable government in a country.

According to by Karjunu Dt. Maa in his research with a serious effort to increase transparency and accountability becomes a necessity if we are to create better public services. So that public participation is expected to be a driving force for increased transparency and accountability of services.

Another case is the research conducted by Nengsih et al (2019) entitled the application of the principles of transparency and accountability in the implementation of public services in Alai Parak Kopi Village, Padang City. This study describes service transparency as seen from the openness of services, procedures and service requirements that can be understood by the public, ease of access to information and service accountability seen from the conformity of its implementation with service procedures, clear legal rules, outputs and measurable results.

According to Nengsih, the application of the principle of transparency in services is categorized as quite transparent, it's just that there is no dissemination of information through print or electronic media. The first is that the openness in the public service process is quite good, the second is that the procedures and service requirements are quite easy to understand by the public, and the third is that it is quite easy to obtain service information..

It can be concluded that the application of the principle of accountability in services is categorized as quite accountable. This can be seen from the compatibility between implementation and procedures that are quite appropriate, but the rule of law in the implementation of public services is not good and there are well-measured outputs and outcomes. It was also explained that the existence of transparency and accountability in public services must be carried out seriously.

To produce officials who are clean, free from corruption, as well as accountable and performing. So one of the government's efforts is to carry out an open selection system that is carried out in a transparent and comprehensive manner. As has implemented in the district Sinjai has apply system selection open with destination give birth to officials who have competence , qualification as well as integrity tall so that could operate trust with the best. (Mustikawati & Adil, 2020).

Accountability and Transparency in Village Fund Management

Village financial management is an entire activity that includes planning, budgeting, administration, reporting, accountability and supervision of village finances. With the management of village funds, it is necessary to have transparency and accountability in its management to get maximum results. One of the results of research conducted by Nahrudin (2014) which aims to determine accountability and transparency in the management of village allocation funds in Pao-Pao Village, Tanete Rilau District, Barru Regency. This study uses quantitative methods with data collection techniques with questionnaires and observations. The results showed that the accountability for the management of the allocation fund was running well from all dimensions, including the dimension of transparency, which showed that the management of the village allocation fund was running transparently. This happened because of easily accessible information and good communication by village officials so that the management of village allocation funds was considered transparent.

In addition, research conducted by Kumalasari and Riharjo (2016) with the title of transparency and accountability of the village government in managing the allocation of village funds. The results of this study indicate that the government of Bomo Village, Rogojampi District, Banyuwangi Regency has implemented the principles of transparency and accountability in the management of village fund allocations. The planning and implementation of the Village Fund Allocation has implemented the principles of transparency and accountability. Meanwhile, the accountability for the allocation of village funds physically has shown a transparent and accountable implementation, but from an administrative standpoint, improvements are still needed so that further guidance is needed, because it is not fully in accordance with the provisions of the legislation.

From the results of the study, it can be concluded that it is necessary to optimize to support accountability in the management of village funds and apply the principles of transparency in village financial management if you want to get optimal results and must further increase accountability related to the transparency of the allocation of managed village funds.

Accountability and Transparency of Mosque Financial Management

In addition to accountability and transparency in the public sector, we can also find it in the private sector. One proof of accountability and transparency in the private sector is the emergence of several studies on the accountability and transparency of mosque management. As research by Nurfitriyana (2019) related to accountability and financial transparency of mosques. Where the purpose of this study is to determine the form of accountability and the form of transparency in financial management of the Al Markaz Al-Islami Jend. M. Yusuf in Islamic perspective.

The results of this study reveal that the accountability form of the Al Markas Al-Islami mosque is in the form of financial reports made by mosque administrators but not in accordance with Financial Accounting Standards Number 45 of 2011 which states the financial statements of non-profit organizations which include statements of financial position, activity reports, cash flow reports. , and notes or financial statements. As well as the form of transparency that is carried out, namely recording every time you make a transaction and presenting witnesses when making a transaction. Submission of the cash balance is done on Friday or in the month of Ramadan delivered after pray Isha.

There is also a study conducted by Khairaturrehmi & Ibrahim (2018) with the title of accountability and financial transparency of mosques in the city of Banda Aceh. The data was obtained from the interview and documentation process. According to Khairaturrehmi & Ibrahim, the mosque in Banda Aceh City has not yet fully implemented accountability in its financial management, although it does not have a written SOP, but in carrying out activities, the management follows the rules that have become a tradition in mosque management. The

management makes a mosque financial report in the form of a cash receipt and disbursement report in the form of a single entry which is submitted by the management to the congregation and internal management, as well as certain other parties. The mosque's financial statements are not audited by a public accountant, but the fairness of the report can be assessed by the congregation directly. There is a separation of functions in mosque cash disbursements which are stored in bank accounts.

From several studies related to the financial management of mosques related to accountability and transparency, it can be proven by the existence of accountability reports which are carried out every Friday and fasting month and announced in general so that it can be ascertained that they have complied with the principles of accountability and transparency. So that the financial management of the mosque is transparent with the access of the mosque's financial reports by the congregation through publications and media carried out and provided by the management, the management also accepts suggestions and criticism from the congregation.

In addition to research related to mosque financial management, we can find research on accountability and transparency in the private sector. As research conducted by Gustiningsih et al (2022) carried out in order to find the form of a wife's responsibility in Islamic household accounting, with a transcendental phenomenological approach. Research methodology _ this using analytical techniques transcendental phenomenology includes 5 stages, namely: noema, noesis, epoche, intentional analysis and eidetic reduction

According to Gustiningsih, a wife is an important actor in an Islamic household. Financial management that comes from the husband's living in the household is the wife's obligation to distribute it. Proper distribution according to sharia principles that he understands and makes the family more prosperous, is his duty. Thus management has 4 responsibility centers, namely accountability for income, responsibility for costs, accountability for investments and accountability for wealth. Evidence of accountability is one way to gain trust and a wife's way to show her self-respect in being able to managing finances.

B. Suggestions for Future Research Accountability and Transparency

Government accounting is a field of accounting that specializes in recording and reporting transactions that occur in government agencies. Existence demands accountability and transparency in recording transactions, and reporting on government performance. Research on accountability and transparency at this time is still filled with those related to public services, financial management of village funds, mosque financial management. According to the author, this kind of theme will continue to exist and develop according to the times. So that research related to accountability and transparency regarding recipients of scholarships and grants, social assistance funds or government assistance may be interesting to research.

CONCLUSION

Demands for accountability and transparency for recording transactions, and reporting on government performance. Accountability and transparency are important in both the public and private sectors. There will always be research on accountability and transparency. The majority of accountability and transparency research is on public services, village fund management, school BOS funds, mosque financial management. Future research is predicted to remain like this but will develop further along with the times.

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