

**NON-GOVERNMENTAL ORGANIZATION FINANCIAL ACCOUNTABILITY:  
PERSPECTIVES ON MOTIVES FOR ACTION AND SOCIAL INTERACTION**

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**Abstract:**

*This study intends to analyze and describe the sociality experiences of employees of the Finance department, Director, Deputy Director and Manager of Research and Knowledge in managing institutions in order to achieve the principle of accountability through social interaction and the motives of their actions. This research method uses qualitative proximity to the phenomenological method of Schutz's sociology. Data collection techniques are carried out by interviews, observations and documentation. Interviews were conducted with six employees who worked at The Prakarsa. Observations are made unstructured. Documentation in the form of field notes, photos, information boards in each division containing financial reports and project budgets. Data analysis combines interpretive phenomenological analysis (IPA) techniques with Schütz's phenomenology. The data analysis stage includes coding (interpretation, condensation and categorization of themes) and analysis. The interpretation of the results uses the Schutz concept of sociality, namely social interaction and the motives of actions. The results of the analysis show that: first, the accountability process in financial management is carried out by employees. Employees who are actually individuals who position themselves as related actors in a social process in the world of work. In other words, this indicate that employees in achieving accountability for financial management through sociality in the motives of actions and social interactions. Second, the motives for actions carried out with an honest attitude in carrying out work, prudent in acting, innovative in work, facing internal and external challenges by presenting reports transparent finance, the importance of finding donors and submitting financial reports both to the public and internally. Meanwhile, social interaction is carried out with other parts and interested third parties. Because basically accountability establishes a connection to all parties related to the organization.*

**Keywords:** Financial Accountability, Non Governmental Organization, Schutz Phenomenology, Motive for Action, Social Interaction

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## **1. Introduction**

Non-Governmental Organizations or often also called NGOs are social organizations that are not profit-oriented in carrying out their activities (Agyemang et al., 2019). Organizations are always faced with the dynamics of problems that exist in their environment (Efferin, 2016). The lack of public trust in nongovernmental organizations (NGOs) due to the increasing number and

emerging criticism of the accountability of NGOs themselves (Noviantoro & Nugroho, 2019)(Salle, 2015).

The Edelman Trust Barometer in 2021, which conducted a survey of trust levels in four institutions, found that there was still low public trust in NGOs in Indonesia. NGOs only gained trust by 68%, the media was 72%, the government was 70%, while the corporate sector achieved the highest trust of 78% (Edelman, 2021). Fitria & Syakura (2017) and Sucipto (2017) also mentioned the low public trust in NGOs. Furthermore, Ibrahim stated (Economic News, 2017) who revealed that the non-transparency of the preparation of NGO financial statements and the lack of attractive publications carried out by NGOs are factors that cause low public trust in NGOs (Indriani, 2017). In addition, the Director of the NGO council, Serlyeti Pulu stated that the decrease in public trust in NGO organizations was also caused by the non-implementation of the principle of accountability by NGOs (Indriani, 2017). This shows that NGOs have not been transparent and accountable in managing their programs (Subaida et al., 2017). The issuance of Foundation legislation No. 28 of 2004 and law No. 14 of 2008 concerning Public Information Disclosure which demands accountability and transparency of NGOs. NGO managers also have an important role to play in seeking accountability from the NGO itself. This is related to the fact that within an NGO, every decision is made by an individual as a member, so it is very important to explore the accountability of individuals, how they interact with each other in making decisions, making reports and to whom the report should be presented (Yuesti et al., 2016).

According to an article in Republika, accountability problems also occur in the Rapid Action (ACT) agency, the misappropriation of funds to fund illicit activities carried out by ACT officials (Christiyaningsih, 2022). According to several studies on accountability, including Schutz's accountability research conducted by Dewi et al. (2019) with the motivation behind social actions and interactions, donors generally have rules and demand accountability or transparency of information related to program implementation to review or ensure the suitability of funding. Fikri et al. (2010) used phenomenological techniques to conduct accountability studies at WWF (World Wide for Nature), where there was insufficient accountability and inadequate accountability standards, which resulted in financial reporting only intended for donors not the general public. Goddard (2020) conducted accountability studies in areas where NGOs compete with each other for financial resources. The findings from Siswanto (2020), which applies Schutz's phenomenological approach, reveal the importance of social contact and the motivation of actions for successful accountability.

This case is a clear example of an institution that is not accountable, resulting in a decrease in the level of trust from the public and donors. This will certainly affect the performance of NGOs in carrying out their activities. Therefore management in organizations needs to do good management in order to achieve good accountability, accountability is highly coveted by organizations (Bastian, 2007, p. 40). The quality of this public institution must be supported by three elements, including the existence of an institution that has succeeded in providing services in accordance with the wishes of transparent stakeholders and the existence of good financial accountability to the community (Sutrisno, 2021). In accordance with the standards of openness in the management process, the accounting system must establish a pattern of accountability that allows for a more reliable and accurate presentation of information (Salle, 2015).

Based on preliminary observations in the field made by researchers, there is information that The Prakarsa, in addition to managing donor grants from abroad, also runs government projects both as a companion and consultant. The management of grants received by the organization The Prakarsa is managed centrally in the finance department, the finance section is a position that is highly trusted by direct leadership and excellent integrity is important because it keeps

many secrets in the flow of grant receipts and finances (Julhardianto, 2018). NGO accountability is very influential from good cooperation between the finance department and the program department. Financial reporting The Prakarsa is still constrained when viewed from the last institutional audit conducted in 2019, based on the characteristics of accountable NGOs, namely conducting institutional audits every year and reporting audit results not only to donors but also to the public (Fikri et al., 2010). This is comparable to the limitation of program division, which still has projects that have not been fully absorbed in accordance with project planning in Prakarsa, which among other things is influenced by the quality of the company's human resources.

Studies that concentrate on exploration as an organizational-level phenomenon but have not examined individual-level phenomena do so because the financial responsibility of individuals within an organization is equally important for realizing good NGO financial accountability because individuals or members act as agents of the organization itself and are thus more likely to engage in daily social interactions (Sonntag & Zizzo, 2019).

This study uses Schutz's phenomenology, the concept of sociality of social interaction and the motive of action. The concept of sociality of action motives in phenomenological sociology is related to social interaction, also everyday life is a very important reality that is the interaction with which we communicate with others (Belvedere, 2019). This concept explains that there must be clear interaction and communication and the same views in carrying out activities in the institution both fellow employees and third parties (Kuswarno, 2009). For example, the finance department communicates with the program department in carrying out its projects so that there are no errors in running the project in the sense that it is according to the budgeted budget so that when reporting to donors the expenses we spend are recognized. While the motive of action is subjectively meaningful behavior that is influenced by or oriented to the behavior of others (Oliveira et al., 2019). Since we as employees must be responsible in carrying out their respective duties and implementing programs accordingly so that accountability will be created in the institution.

### **Nongovernmental Organizations (NGOs)**

The definition of NGO attached II to the Instruction of the Minister of Home Affairs No. 08 of 1990 is a Non-Governmental Organization whose members voluntarily or intend to move alone in activities for the welfare of the people, for now at the district / city level, where from year to year the number continues to increase. Both political developments, democracy, economic development and advances in information technology are factors that encourage the continued increase in the number of Non-Governmental Organizations (NGOs) in Indonesia (Pelor & Heliany, 2018).

### **Culture and Characteristics of NGOs**

Non-Governmental Organizations (NGOs) are organizations that have a culture that develops and influences them as an action, Organizational Behavior, defined as a value system embraced by an organization that can then become a characteristic that can become the identity and characteristics of the organization (Sutrisno, 2018, p. 1). Abidin & Rukmin (2004, p. 21) also gives a simpler opinion on the characteristics of NGOs, namely: (1) NGOs are non-governmental and non-bureaucratic institutions; (2) NGOs rely on the principle of volunteering; (3) NGOs are different from business institutions. Its activities are not profit-oriented (non-profit); and (4) NGOs work to serve the general public, not their own members or activists.

### **The Role of NGOs**

An NGO is an organization whose role is to accommodate the aspirations of people's rights and obligations whose goals have been determined by the organization itself. Based on Herdiansah

(2016) that (1) Non-Governmental Organizations play a role in accommodating the aspirations of citizens which can then be channeled to other political institutions or the government with the aim of creating a balance of communication between the community and the government; (2) Non-governmental organizations also play a role in supporting the government in carrying out development, so that the development planned by the government is in accordance with the needs of the community; (3) Non-Governmental Organizations also play a role in fostering the spirit and spirit of the community in the field of development, so that the acceleration of development can be realized; (4) Non-Governmental Organizations play a role in supervising development carried out by the government, this is used to prevent development irregularities committed by the government; (5) Non-Governmental Organizations also play an active role in maintaining and realizing the order and security of people's lives so as to create conducive conditions in society; (6) Non-Governmental Organizations also play a role in developing community expertise. This shows that non-governmental organizations play a role in balancing communication between the government and the community with the aim of realizing the welfare of the people.

### **Accountability**

Accountability is a must for decision-makers in public organizations, civil society and the private sector in their responsibilities (Sandovi & Putra, 2018). In this case, public accountability for the budget, planning, preparation, and implementation stages is then reported accountability. This accountability is also the liability given by the institution or person chosen to be authorized. According to their respective nature, performance accountability and financial accountability are two types of accountability (Latif et al., 2021).

### **Alfred Schutz's Social Phenomenology**

#### **1. Pre Husserl phenomenology**

For Hegel, phenomenology has to do with knowledge as it appears in consciousness, the science that describes what a person thinks, feels, and knows in his consciousness and experience at the time. This process led to the development of phenomenal consciousness through science and philosophy "towards absolute knowledge of the Absolute". In his book, *The Phenomenology of Spirit* (1806), Hegel developed the thesis that essence (*Wesen*) is understood through an investigation of apparitions and manifestations. Hegel's intention was to show how this led to the understanding of all phenomena, in their diversity, rooted in fundamental essence or unity (*Geist* or Spirit) (Daulay, 2010, p. 7).

#### **2. Husserl's phenomenology**

This phenomenological approach is relatively new, which emerged in the 19th century by Husserl, Brentano (1838-1917) was a pioneer of the phenomenological movement that influenced Husserl's thought. Brentano states that phenomena occur in the mind, Brentano also states the difference between mental and physical phenomena (objects or external perceptions that start from color and form) (Nindito, 2013). Whereas physical phenomena exist because they are "intentional" in conscious action (intentional in existence) (Nugrahanti, 2017).

#### **3. Post-Husserl Phenomenology**

Phenomenological researchers seek to access and elevate the original meanings embodied in pre-reflective life experiences that are often not raised to the surface (Goble, 2015). This led phenomenology to give birth to many brilliant thinkers and theorists in expanding its application, the feasibility of its use for researchers from various educational disciplines (Alase, 2017). Heidegger, Sartre, and Merleau-Ponty have contributed by emphasizing a more existential and interpretive approach (Mu'ammam, 2017). This also makes phenomenology a well-known and widely used qualitative research tradition (Alase, 2017). Meanwhile, Dreher & Santos (2017)



states that Husserl's phenomenological conception has been criticized and developed not only by himself but also by hermeneutic philosophers, such as Martin Heidegger, by existentialist, Maurice Merleau Ponty, Jean-Paul Sartre, and by other philosophers, and sociologist Alfred Schütz.

From the description above, the researcher examines the daily experience and the origin of scientific knowledge experience derived from actions, experiences, awareness and meaning which are reflected in the behavior of The Prakarsa Employees in managing finances and programs in The Prakarsa organization (Djaya, 2020). Hence, the purpose of this study is to analyze and describe the sociality experience of employees of the Finance department, Director, Deputy Director and Manager of Research and Knowledge in managing the institution in order to achieve the principle of accountability through social interaction and the motives of its actions

## **2. Research Method**

This type of research was a qualitative research. This research uses an interpretive paradigm. This research also uses a qualitative approach with the phenomenological method of Schutz sociology. In accordance with the existing problems, researchers were trying to uncover these problems at The Prakarsa Jakarta Institute located in the Rawa Bambu 1 Complex, Jl. A No.8E, RT. 10/RW. 6, Ps. Minggu, Ps. Kelurahan Minggu, South Jakarta City, Special Region of Jakarta 12520. The reason for choosing this location was because Prakarsa is an institution that has quite a lot of projects. There were 6 informants in this study as recommended by Alase (2017), namely from Finance, Executive Director, (Alase, 2017) Deputy Director, Research & Knowledge Manager at The Prakarsa. The Data Analysis method in this study uses Interpretive Phenomenological Analysis which is also known as IPA.

## **3. Results and Discussion**

### **1<sup>st</sup> Informant Sociality Experience**

Informant 1's experience in recording transactions in an accurate system is to always ensure the correctness of the delivery of transactions to partners, superiors or third parties. By ensuring a good return of the description, budget and project code in accordance with the project budget set out in The Prakarsa SOP. Before properly submitting a transaction, it cannot be entered in an accurate system. The accuracy of the informant's actions because the output produced after inputting transactions in the system is material for making project or institutional financial reports. If there is an error in inputting transactions, it will have a fatal impact on financial reporting of both projects and institutions. Therefore, as a form of individual responsibility towards informant in their work, the principle of accountability must be reflected. This is in accordance with the motives of the actions that employees carry out towards companies whose behavior is subjective related, that is, to the way in which individuals act with reference to the behavior of others, opening beliefs as drivers of action (Oliveira et al., 2019).

Likewise, the informant always makes it clear to his coworkers that it is his responsibility as a financial officer if something goes wrong with his coworkers. Especially in the program section when submitting a Payment request, it is ensured that the budget code is in accordance with the activity so that there is no error in filling in to make repayments according to the SOP, which is a maximum of 14HK.

In activity 2, another task as a finance officer is to deposit taxes into the state treasury for taxes in terms of PPh 21 and PPh 23 and the evidence will be sent to third parties according to the duties stated in the SOP Prakarsa is one of the duties of the financial officer. Based on the experience carried out by the informant themselves that aim to achieve accountability in dealing

with colleagues and third parties through interaction by providing an informed understanding of the appropriate type of activity there should be withholding taxes and ensuring that it is in accordance with the relevant tax rates. The interaction between informant, colleagues and third parties about withholding taxes for each activity will bring positive changes, besides that we have complied with state regulations, accountability in institutions will be created, although from the experience of informant selves there is still confusion in determining rates even though they have conducted tax training, because tax regulations change rapidly in withholding taxes (Yeniwati et al., 2018).

In activity 3, the review action is carried out by the informant at the time of submission. Because if the delivery is not appropriate, it will be reverted and revised. If so, it will affect third-party payments or program activities will be delayed. In this process, after the review is completed, the submission will be disbursed. In other words, in this 3<sup>rd</sup> activity, interacting with the leadership is to report data to the leadership appropriately so that the data can be used by the leadership to be the basis for making decisions on the next activity.

In activity 4, informant are required to know and understand financial management actions because the funds come from donor grants that must be accounted for. There were several obstacles due to the emergence of the Covid-19 outbreak so that a government policy emerged, namely mandatory WFH, from the WFH policy, informant experienced a 'loss' at one of the posts in another division. The actions of the informant as the person in charge of the work are to always record all obstacles and problems. Thereafter, the informant will interact with management and leaders to discuss what causes the obstacles and jointly find solutions to these obstacles, ensuring that the institution's accountability principle will be adhered to in the future (Turusbekova et al., 2007).

In activity 5, an honest attitude in carrying out work is a must-have because an honest attitude will fortify the individual from things that harm the Institution. If there is no approval from the superior, the transaction will not be carried out because accountability has a relationship where a person is asked to explain and be responsible in his duties (Andriani & Zulaika, 2019).

## **2<sup>nd</sup> Informant Sociality Experience**

The informant's experience on activity 1, namely the motive for the actions carried out is always careful and orderly in administration. As such, the informant instilled this honest attitude towards his actions because the money managed belonged to the donor. Informant manage finances to avoid unwanted things, informant must understand and how to manage finances using the principle of accountability, namely objective in working informant will do carefully in acting, for example in giving approval for disbursement of funds, will be checked again whether it is appropriate in the budget or not so that there are no errors that result in fatalities at the time of filing the report financial both internal and donor reporting (Enzeline & Edi, 2021).

On activity 2, in his duties and responsibilities is to manage the finances of the organization. Informant compile and present at least 1 year of financial statements once to meet the needs of a large number of using (Yuanita & Suropto, 2022).

The informant's experience in activity 3 in producing quality financial statements is very important as a form of structuring financial management, accountability of good financial statements. In the completed work, it is better to check from internal and external parties to ensure the accuracy and transparency of the report, although there is a feeling that making the report is not true, but the informant feels that everything that has been done has followed the existing provisions (Saputra, 2015).

The informant's experience in activity 4 that the informant jointly controls the course of the project and the organization, usually coordinates with the *Deputy* Director and if there are obstacles the informant will also discuss with the *Executive Director* at other management meetings (Rosyid & Sumunar, 2022).

### **3<sup>rd</sup> Informant Sociality Experience**

In activity 1, informant 3 experienced that he contributed to creating institutional accountability and institutional sustainability. Each application for disbursement of funds will be confirmed in accordance with the donor's terms. In addition, informant are also tasked with coordinating with third parties in terms of procurement or contractual agreements with third parties. The informant assumed that the data was strictly mandatory if it was not appropriate, it would be a finding by the auditor.

This is because non-profit institutions are very influential from the results of the audit, the results of the audit can influence donors in determining grant funding. Donors in providing funds will first see the results of the audit whether the institution has a good track record or not. On the other hand, informant felt that funding was important in the sustainability of NGOs to carry out activities, payroll, operations and others. Informant prioritize funding as an important aspect of the institution's existence. This is supported by the statement that funding depends largely on the accountability of an NGO (Putro & Nugroho, 2019).

In activity 2 an overview of how the employees of The Prakarsa work, based on the experience of the informant, the main task is to interact directly with the employee in order to arrange a contract or coordinate with third parties for the event of the activity. The way of work in the organization according to informant is very different from in the private. This makes the informant must understand the character of each employee, from the results of experience so far the informant argues that employees in the organization are more attached to the social spirit at work. These qualities form the work style and communication style of employees so that the implementation of work will run smoothly according to applicable regulations.

In activity 3, the informant's view of his performance should be a good example for others. Informant themselves usually before carrying out activities will coordinate, this is considering the importance of establishing communication and cooperation from leaders to subordinates It has become a culture in NGOs. Because if the informant as HRD has poor performance, it also determines the accountability of the institution. Informant strive to complete their tasks quickly, precisely and accurately by understanding the task.

### **4<sup>th</sup> Informant Sociality Experience**

Informant felt the need to improve the system because of the tremendous challenges from internal and external that is internal, namely our very high workload worrying that other friends will not be able to work properly. Likewise, the work is quite heavy as a burden that must complete the task of aligning time as well as having to complete research, on the one hand having to do advocacy, while for The Prakarsa in conducting research not only until the results of the research but continuing for advocacy. In addition, according to the 4<sup>th</sup> informant, external challenges are very complicated, because they involve researchers from other countries, there are obstacles when interacting because we are different countries and we have to ensure coordination in the research process.

The experience of the informant of activity 2, in his daily life contributes to creating accountability, by trying to work according to the applicable rules. This social interaction is very helpful for the finance division in compiling financial reporting aimed at internals, donors and

third parties. In this case, informant seek to create accountable and transparent financial reporting and ensure accountability in terms of the use of funds. Informant think the use of funds must be monitored and their implementation beneficial to the community (Goncharenco, 2019).

In the activity 3, informant stated that the principle of working is on time, every work we do will affect other divisions, according to him if it is on time it will have a good impact on all divisions. In addition to punctuality, the informant also stated that the core of achieving accountability is good communication between divisions. The informant's experience emphasize that if there is a problem, for example with HRD, they will communicate and discuss the solution.

### **5<sup>th</sup> Informant Sociality Experience**

Based on the informant's experience in activity 1, informant are well aware that work must back up each other's tasks in order to achieve organizational goals. Informant interact with leaders to coordinate the back-up of leadership work. Informant apply a back to back system in their work because they think management is a system. This is important in job control for example, before submitting financial statements to donors, 5<sup>th</sup> informant also interacts with the finance department, always reminding the financial manager to double-check and evaluate to ensure smooth donations and create organizational accountability.

In activity 2, informant argued that the survival of the organization today is increasingly difficult post-pandemic, many other NGOs are no longer operating because they no longer get donors. In recent years, the most difficult obstacle has been discovering donors who are motivated by the idea that we should first adore our work, and only then will it be simple to complete.

Informant are also always ready if there is an offer or a call for proposals from donors, they immediately install an antenna and immediately make a draft note for the basic material of the proposal, after which it is discussed in management, then after completion the proposal is sent directly to the donor. Fundraising is a very important activity for social institutions or organizations in an effort to support the running of the program and the running of the wheels of activities so that the institution or social organization can achieve the goals and objectives that have been outlined. Informant realize that the role of fundraising itself is very important so that it can be said to be a supporting factor for the institution in financing programs and financing the operational activities of the institution.

Fundraising activities are directly related to social interaction with an individual's ability to influence others or donors so as to generate awareness and concern. In this case, the institution needs to establish a fundraising ethic with reference to the mission of the institution. Fundraising is not synonymous with money alone, its scope is so broad and deep, because its influence means a lot to the existence of an institution.

In the activity 3, informant felt that they had not been matched with the finance department, the informant realized that there were obstacles in controlling the project budget due to delays in monthly financial statements. Informant always try to remind the finance department to coordinate with each other and equalize the perception of one goal, namely the realization of organizational financial accountability.

Human-conscious informant have a higher standing and are a factor that largely determines the success and failure rate of an organization. Only human resources who have the ability to learn, develop, an ability that is not possessed by other resources to assess the performance and quality of human resources in carrying out a function, including accounting, can be seen from the level of responsibility and competence where resource responsibilities can be seen in the job



description. The job description is the basis for performing the task well. Without a clear job description, informant also see that from these resources they cannot perform their duties properly. While competence can be seen from educational background, expertise competence.

Informant are also always ready if there is an offer or call proposal from the donor directly install the antenna and immediately make a draft note for the basic material of the proposal after it is discussed in the managerial then after completion the proposal is directly sent to the donor. Fundraising is a very important activity for social institutions or organizations in an effort to support the running of programs and the running of operational wheels so that the institution or social organization can achieve the goals and objectives that have been outlined.

### **6<sup>th</sup> Informant Sociality Experience**

In activity 1, 6<sup>th</sup> informant felt very obliged to submit financial reports to donors and the public. In terms of financial statements, the reference is the results of audits, both institutional audits and program audits, which are usually limited to certain programs. The informant has a responsible way in his duties as a leader that in the financial audit takes the results of the audit on the aspects found in the audit activity by the public accountant, then the informant according to his experience that The Prakarsa is accountable in terms of programs or activities. In addition, activities inform Prakarsa partners in activities and provide opportunities to provide input to express their views so that the quality of Prakarsa programs and activities is better, for example we have a Bank Response Coalition.

On the other hand, the actions carried out by informant as leaders always involve the experience they have during the lead and consider that all employees are the best partners so that when all are embraced together in work, there will be motivation to achieve organizational goals and realize accountability. This is supported by the statement that good management is needed in the organization to achieve good accountability in the organization (Fitria & Syakura, 2017).

In activity 2, the informant is in charge of overseeing all parts of the work to achieve organizational accountability. Interact with all employees, one of which is by giving warnings to the finance department in financial management that has used applicable standards, both SOPs from internal institutions and SOPs from donors. Informant as leaders as usual at monthly meetings will lead and make decisions regarding problems that occur or trigger policies such as increasing rewards for employees or increasing employee salaries.

When it comes to activity 3, the duties and responsibilities of the informant also include being in charge of fundraising. This means that this is a cornerstone in the organization's defense, which of course is also important for the organization's ability to remain viable. Coordinating networks with *HRD and Deputy Director* regarding cooperation between donors from within the country, abroad and the government (Nanda, 2020)

### **Financial Accountability Process**

Financial management is the process from planning, budgeting to financial reporting. Planning Procedures Planning in the organization of the Association of Prakarsas is a very important stage when compared to other organizational management functions such as organizing, directing, and supervising. The planning contained in the budget will run well with coordination and communication between each section in order to achieve the performance of each division. Hence, it must be considered that to achieve accountability, it is necessary to also coordinate with related parties both from internal colleagues, leaders, officers of each division and also with external parties such as consultants, auditors and banks.

Financial reporting is very important to be used as material for the decision of the program officer in order to carry out the subsequent activities of the program. Therefore, in its performance, financial statements are very influential and related to the program division to determine the next project plan. The following accumulations are tested in the table below:

Based on table 1, it can be seen that the sociality of the phenomenology of financial management carried out by employees of The Prakarsa is aware of the existence of others and the subject interprets the meaning of the behavior of others. The accountability process is carried out starting from planning to reports by accounting for the funds it manages with the motive of actions and interactions with interested parties (Lating, 2023). As also revealed that accountability as an interaction between responsible actors and responsible forums (Aprilia & Shauki, 2020).

**Table 1. Financial Accountability Process**

| <b>Concept</b>            | <b>Activities</b>   |
|---------------------------|---|
| <b>Motives for Action</b> | <ul style="list-style-type: none"> <li>a. Obligation to collect and obligation to pay</li> <li>b. Coordination is important</li> <li>c. Honest attitude in carrying out work</li> <li>d. Caution in acting</li> <li>e. Innovative in work</li> <li>f. Learn to understand character</li> <li>g. Internal and external challenges</li> <li>h. Present transparent financial statements</li> <li>i. The importance of finding a donor</li> <li>j. Submitting financial statements to the public</li> <li>k. Internal oversight</li> </ul>   |
| <b>Social Interaction</b> | <ul style="list-style-type: none"> <li>a. Prepare data for financial statements</li> <li>b. Obligation to collect and obligation to pay</li> <li>c. The importance of reviews</li> <li>d. Coordination is important</li> <li>e. Financial statements as a form of transparency</li> <li>f. Feedback from auditors</li> <li>g. The Importance of Shared Control</li> <li>h. Performance Targets</li> <li>i. Provide payroll approval</li> <li>j. Learn to understand character</li> <li>k. Teamwork</li> <li>l. Institutional Development</li> <li>m. The core of achieving accountability is communication</li> <li>n. Ready to back up the duties and responsibilities of the Executive Director</li> <li>o. Equating perceptions with financial divisions</li> <li>p. Performance targets</li> <li>q. Institutional Timeline</li> <li>r. Internal oversight</li> <li>s. Networking strategy</li> <li>t. Staff training</li> </ul> |

## Employee Sociality in achieving accountability

### 1. Motives for Action

Based on table 2, it can be seen that the informant's actions are actions that are carried out oriented towards the future and influence their works with a focus on action and social interaction aimed at accountability. Social interaction of informants is carried out in collaboration with internal and external parties in the context of accountable financial management. Informants involved in the process of social interaction realize the existence of others by interpreting the meaning of other behaviors (Wita & Mursal, 2022). The motives of dimensional actions are: Achieving Accountability, Teamwork & the same Vision.

**Table 2. Dimensions of Action Motives**

| Concept                   | Activities                                       |
|---------------------------|--|
| <b>Motives for Action</b> | a. Achieving Accountability                      |
|                           | 1) Obligation to collect and obligation to pay   |
|                           | 2) The importance of reviews                     |
|                           | 3) Honest attitude in carrying out work          |
|                           | 4) Caution in acting                             |
|                           | 5) Internal and external challenges              |
|                           | 6) Present transparent financial statements      |
|                           | 7) Submitting financial statements to the public |
|                           | b. Teamwork                                      |
|                           | 1) Innovative in work                            |
|                           | 2) Learn to understand character                 |
|                           | 3) Internal oversight                            |
|                           | c. Same vision                                   |
|                           | 1) The importance of finding donors              |

Source : Data Processed

### 2. Social Interactions

Based on table 2 that Social interaction based on actors in situations is possible by conceptual schemes that address the point of view and constitution of social reality in his mind (Belvedere, 2019). The Accountability Dimension consists of Financial Management Coordination & fundraising.

**Table 3. Dimensions of Social Interaction**

| Concept                    | Activities  |
|----------------------------|---|
| <b>Social Interactions</b> | <ul style="list-style-type: none"> <li>a. Coordination of Financial Management <ul style="list-style-type: none"> <li>1) Prepare data for financial statements</li> <li>2) Obligation to collect and obligation to pay</li> <li>3) The importance of reviews</li> <li>4) Financial statements as a form of transparency</li> <li>5) Feedback from auditors</li> <li>6) The importance of shared control</li> <li>7) Provide payroll approval</li> <li>8) Teamwork</li> </ul> </li> <li>b. Fundraising <ul style="list-style-type: none"> <li>1) Coordination is important</li> <li>2) Teamwork</li> <li>3) Institution development</li> </ul> </li> </ul> |

#### **4. Conclusion**

Based on the results, it can be conclude that the employee is responsible for the accountability process in financial management. Employees who position themselves as participants in social processes in the workplace. There is a commitment from the finance department, program department, leaders, and staff to work honestly, objectively, and transparently in presenting reports and providing benefits for policies both community and state in accordance with applicable provisions and regulations. This commitment is demonstrated through sociality in the reasons for the actions and social interactions carried out with interested parties.

The motives for the actions of employees in achieving financial accountability of the organization, where their actions are always carried out in accordance with existing regulations and do not override the principle of accountability from planning to presenting reports. Employees take responsibility for their work because they realize that it is not just the task of the organization.

Social interaction to establish accountability ensures that when financial management or implementation of activities should ensure that it corresponds to the allocated budget and also establish effective contacts with related parties. Hence, it is very essential to have internal review and external oversight so that any errors can be addressed. Employees at The Prakarsa also recognize the need to increase employee capacity to facilitate future system improvements. Likewise, all employees of Prakarsa have practiced socialization in the form of motivational actions and interactions to achieve financial accountability. In this case, accountability builds relationships with all parties related to the organization.

Schütz's proposed phenomenological research requires an understanding and in-depth examination of how Schütz himself constructs and defines his phenomenology in order for the results of the study to be consistent with the concepts investigated. With sociality, namely actions and social interactions in financial management carried out by The Prakarsa employees, the process of achieving accountability will be easier. The Prakarsa employees are motivated by transparent and accountable financial management, as well as contact with parties related to the company, which is its sociological concept.

Employees gain experience in achieving accountability through financial management, which is an expression of individual and departmental responsibility in the organization. Employees realize that this responsibility is part of their job and responsibility because the employee also strives to achieve it. Thus, with a positive attitude, collaboration implies that employees feel individually responsible for managing the organization's finances.

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