

Understanding Accountability in SMEs Context: A Phenomenology Investigation

Arif Widyatama^a, Rahmi Syafitri^b, Ni Kadek Manis^c,

^{a,c}Accounting Departement STIE Panca Bhakti Palu Central Sulawesi, Indonesia, ^bAccounting Departement Universitas Tadulako Central Sulawesi, Indonesia,

^{ab}Doctorate Program-Economics and Business Faculty Airlangga University

Email: arifwidyatama@stiepbpalu.ac.id, rahmisyafitri@untad.ac.id, Kadekmanis16@gmail.com

ABSTRACT

This study aims to find out how the understanding of Small and Medium Enterprises (SMEs) about accountability is manifested in financial statements. Financial reports prepared by SMEs as a form of accountability to stakeholders. However, SMEs consider that the costs incurred in implementing Entity-based Financial accounting standards without Public accountability are not comparable with the benefits obtained. The research is qualitative research using a phenomenological approach. Data collection is done by conducting unstructured interviews by understanding what is experienced by the entrepreneur. The results showed that the entrepreneur has understood the meaning and felt the importance of accountability. However, accountability is understood differently by large companies. Small and medium businesses only make simple records to determine profit and loss. The contribution of the research is one of the considerations for policymakers or regulators in making financial accounting standards that will be applied to small and medium businesses.

Key words: *Accountability, Phenomenology, Financial Statements, Financial Accounting Standards.*

Article Received: 18 October 2020, Revised: 3 November 2020, Accepted: 24 December 2020

Introduction

Accountability is a form of responsibility that must be carried out by all entities, including small businesses. Accounting standards are an essential issue in the profession and all users of financial statements. Therefore, the mechanism for preparing accounting standards must be regulated in such a way as to provide satisfaction to all interested parties. Accounting standards will continue to change and develop by the development and demands of society. Accounting standards are generally accepted as standard rules, supported by sanctions for non-compliance (Ahmad and Barakat 2019; Alawattage, Graham, and Wickramasinghe 2019; Amirrudin et al. 2019; Baldo 2012; Dalla Via, Perego, and van Rinsum 2019; Grimmelikhuijsen 2012; Han and Hong 2019; Hasan Amir, Gusnardi 2019; Iyoha and Oyerinde 2010; Jagoda et al. 2016; Kurniawati, Sari, and Kartika 2018; Lukas, Neubert, and Schöndube 2019; Naylor et al. 2019; Nyarku and Oduro 2018; Pahala et al. 2019; Rekarti and Doktoralina 2017; Salmi and Khan 2019; Sharma and An 2018; U and Majid AH 2015; Widyatama and Yanida 2016).

SAK ETAP is a standard used for small and medium businesses to make financial reports that can be trusted. According to SAK ETAP, the purpose of financial statements for small and medium-sized entities is to provide information about the financial position, performance and cash flow statement of an entity that is beneficial for a large number of users in making economic decisions by anyone who is not in a position to request specific financial statements to meet information needs particular. However, the application of Accounting Standards to small and medium businesses is not easy. Businesses need time and resources to implement these standards. In terms of the ability of small and medium businesses in bookkeeping is very low and has many weaknesses. Weaknesses are partly due to low education and lack of understanding of Financial Accounting Standards from business owners. Small and medium businesses are required in the case of the preparation of financial statements based on SAK ETAP, because the financial statements will be used as a form of accountability to external parties, in this case, the tax party. However, the fact is that many small and

medium businesses do not make financial statements based on SAK ETAP (Chen, Gao, and Chen 2019; Kurniasih et al. 2019; Magessa, Wynne-Jones, and Hockley 2020; Spanò et al. 2019).

One of the business actors who have carried out financial statement accountability is UD.HJ.MBOK SRI. Also is indicated by the presence of SMEs that have recorded the amount of money received and issued, the number of goods purchased and sold. However, this accountability is not in the SAK ETAP format. The reason for the SMEs to date has not yet implemented financial statements that refer to SAK ETAP is because these SMEs feel overly inconvenienced by the holding of the accounting records, and the important thing is they get profits without being burdened with the administration of accounting. In addition, if UD.Hj.MBOK SRI employs someone explicitly to do accounting books and compile reports based on SAK ETAP. It is less real because it will increase expenses to pay the salary of the accounting staff. Bookkeeping conducted by small and medium businesses regarding SAK ETAP is very important in addition to being able to know the level of company wealth, the level of operational activities. Bookkeeping is also important as a basis for lending funds to the Bank for the development of its business activities. Therefore, there needs to be accountable bookkeeping so that the level of accountability of SMEs, especially at UD Hj. MBOK SRI can increase.

This study aims to understand the accountability carried out by SMEs. Therefore, to understand this accountability, a data collection process is carried out in the form of interviews with the business owner in order to understand the meaning of the "accountability" deeply.

This research has a theoretical contribution, which is to provide a novelty in the field of accounting, especially financial accounting. This is indicated by the understanding of SME business people who tend to carry out more simple financial statement accountability. Besides, this study provides practical contributions, especially to regulators in the preparation of SAK-ETAP. In SAK-ETAP, we should look more closely at the condition of each UKM regarding the readiness they have in the process of preparing financial statements.

The novelty of this research lies in understanding different accountability from large scale business practitioners. In research conducted by Iyoha and Oyerinde (2010) argues that aspects of infrastructure accountability are the essential things in increasing accountability. The problem revealed the perpetrators' lack of understanding in making financial statements to be accountable.

Research Methodology

This research is qualitative. The use of qualitative methods is used due to understanding social reality as a subjective reality, especially about understanding SME entrepreneurs in understanding accountability based on SAK-ETAP. Do small business owners understand the essence of accountability? What is the understanding of accountability by SME entrepreneurs?

This article uses the interpretive paradigm as the basic building of the construction of science as the basis for explaining life and social events and understanding humans through a common sense that contains meaning and is used by a society to interpret their lives (Elliott 2004).

The reality of accounting revealed in this article is the meaning of accountability understood by SMEs in UD Hj. MBOK SRI. The stages of analysis of this study consisted of data reduction, description of the meeting, determination of themes, and reflection on the interrelationships between themes (Sanders 1982).

The method of data collection is done by in-depth interviews naturally without preparation of the previous questions. The informants selected were based on several people, namely the SME owner in UD Hj. MBOK SRI, Mr. Muh. Suwarno and Mrs. Andriyanti. The informant was the business owner who prepared the financial statements to be able to interpret the accountability that had been carried out. The sampling technique used in this study uses purposive sampling with the criteria of those who undergo accountability processes. In this study, the data collected is data in the form of narratives, utterances which are then analyzed to be used as evidence to support the truth in expressing a view of the reasons for object interpretation of phenomena.

Discussion

Understanding Accountability at UD Hj. MBOK SRI

Accountability can be interpreted as an obligation of individuals in managing the resources concerned with it for accountability to external parties. Financial statements can be used as an indicator of accountability. In UKM, financial information must refer to SAK ETAP. Financial reports that comply with SAK ETAP will produce relevant and accurate financial reports. The preparation of financial statements according to SAK ETAP has several qualitative characteristics present in the financial statements that are relevant, easy to understand, reliability, completeness, substance outperforms, sound judgment, timely, and a balance between costs and benefits (Amirrudin et al. 2019; Grimmelikhuijsen 2012; Johnstone 2020; Khafid and Nurlaili 2017; Lodenstein et al. 2019; Naylor et al. 2019; Saidi et al. 2019; Sharma and An 2018).

A search carried out in this study showed that the owner of UD Hj. MBOK SRI understood accountability. However, accountability in the form of records made is not by SAK ETAP. The system for recording financial transactions carried out by the business owner is very conventional. The form is only in the form of a simple record to determine the benefits obtained but did not notice that the recording must be recapitulated for one period (one year) in order to evaluate the company's performance. The interviewees were the business owner of UD Hj. MBOK SRI, Mr. Muh. Sowarno, he said:

“If the problem of accountability is already understood, but we have not yet applied the so-called financial statements. No complicated problem, maybe because the capital cycle here is not like supermarkets or other retail stores that order goods at once may be the factory or where. May make payments at once with a certain amount, while the term SMEs business is the term to buy raw materials themselves, process their own, and sell their means that we can turnover today we can make capital for tomorrow, tomorrow's turnover can be used as capital for the day after tomorrow and so on. You could say the cash system is spinning, so it is quite complicated if we make financial records and most importantly here we get profits without being burdened with these records. So here

there is no such thing as the recording of financial statements as you meant”

Based on the results of the informant, a conclusion that is quite interesting to be interpreted, namely the concept of accountability which is the final goal of the application of SAK ETAP for a business. For them, they already understand accountability, but they consider the financial statements of SAK ETAP can not be applied because the business they are running is still small scale compared to large companies whose capital cycle is not comparable to the business they live. This is consistent with the results of the study (Amirrudin et al. 2019; Dalla Via, Perego, and van Rinsum 2019; Grimmelikhuijsen 2012; Hasan Amir, Gusnardi 2019; Jagoda et al. 2016; Johnstone 2020; Kamaluddin et al. 2018; Khafid and Nurlaili 2017; Kurniawati, Sari, and Kartika 2018; Lodenstein et al. 2019; Naylor et al. 2019; Pahala et al. 2019; Pandey and Sharan 2019; Rekarti and Doktoralina 2017; Saidi et al. 2019; Salmi and Khan 2019; Sharma and An 2018; Widyatama and Yanida 2016) which states that “one of the factors suspected to be the cause of the low level of competence in the preparation of financial statements in SMEs in Indonesia is the existence of an obligation for SMEs to use the same Financial Accounting Standards (SAK) as large businesses.”

The following are additional results of the interview regarding accountability, according to Mr. Muh. Suwarno, he said:

“This is our tendency to think how a business still exists, in the storm, both in business competition and other things, but still we can exist. So the emphasis is more on us to maintain this business about the benefits that we can get from this business, of course, to meet the needs of the family, and to be able to open a field of workers for people around.”

The results of this information were concluded that according to UD. Hj. MBOK SRI, accountability is about how they can run a business to be sustainable, able to support their families with the results obtained from the businesses they live in and can open jobs for people around. This research is supported by the results of research conducted by (Amirrudin et al. 2019; Grimmelikhuijsen 2012; Kim 2018; Lodenstein et al. 2019; Sharma and An 2018;

Yang and Northcott 2019) which states that for SMEs, accountability is about how they can support their families with the results obtained from the business they are in. Not like the definition expressed by some experts where accountability is a form of accountability to external parties.

The Process of Recording at UD Hj. MBOK SRI

Since UD. Hj. MBOK SRI was operational, and this business does not have financial reports. The owner only takes notes simply and manually regarding:

- a. Sales records, which are records of all selling transactions that occur every day. Useful to facilitate managers in knowing the profit or loss generated. The recording was made based on the understanding of the owner of UD.Hj.MBOK SRI only. The follow-up interview follows an answer from simple bookkeeping from Informant Mr. Muh. Suwarno who stated that:

“Straightforward logging, to know how much we spend or spend monthly and also to see how much revenue or sales we get each month so what do we call reduced capital spending, that is the benefit we get.”

Based on the results of this information, it was concluded that it was indeed a simple report made by business owners themselves in financial management activities. The activity is far from accounting systematic reporting, but it goes back to each business actor, how much they understand about accounting knowledge in preparing financial statements. Therefore, if it is associated with the results of previous studies, that this study is by the results of the study (Dalla Via, Perego, and van Rinsum 2019; Hasan Amir, Gusnardi 2019; Jagoda et al. 2016; Kurniawati, Sari, and Kartika 2018; Pahala et al. 2019; Rekarti and Doktoralina 2017; Salmi and Khan 2019;

Widyatama and Yanida 2016) which says that most SMEs only record the amount of money received and released, the amount of goods bought and sold. However, the bookkeeping is not in the SAK ETAP recording format. There is a new foundation for thinking and can be interpreted deeply. SAK ETAP that should have been used by companies for accountability, is not yet well used and implemented by the business. UD. Hj. MBOK SRI considers that SAK ETAP is not yet very important to implement. The results of this study also contribute to the institutional theory which is the basis of this research thinking. There is a meaning that is implied from the results of this study related to the problem of understanding the implementation of SAK ETAP. Namely, the behavior of businesses in understanding reality is more influenced by the surrounding environment. So when understanding a reality like the bookkeeping process is only based on norms or a 'rule' that is created itself.

- b. Raw material records, namely the recording of all transactions that include purchases of basic raw material goods and additional materials. This was obtained from the results of interviews from informants Mrs. Andriyanti who stated that:

“We have notes that are just general, not too detailed, later sometimes remember, for example, to buy a jar 4 million more yesterday, remember if it was recorded if there were guests, yes it was not recorded. Because this is not the case, there has not been a specific section that has been recorded yet”.

Based on the results of this information, it is concluded that the recording is only based on self-created rules and is carried out when the business actor remembers recording the purchase of raw materials. Following is one example of recording raw materials contained in UD Hj MBOK SRI:

Figure 1. Recording of fried onion raw material

Hj. Mbok Sri
 Jl. Abdul Rahuman Saleh ITN Mataram Indah Blok E No. 3 Paha Sulewani Tengah
 No. Indukom : MS-PSOP-01
 Revisi : 0
 Tanggal Terbit : 01-09-2017

FORM STOK GUDANG BAHAN BAKU & ABSENSI

Hari/tanggal : 17/02/18

No. Barang	Barang Masuk	Nama Kary. Kupon Bawang	Barang Keluar / Bawang yang		Paraf / Ket.
			Di ambil (Kg)	Masuk (Kg) Keluar (Kg)	
		Aminia + Hartono	10 + 10	8,7 + 8,3	
		Yulianita + Yunita	10	8,5 +	
		Sonari + Ervina B.	10	8,5 +	
		Ervina + Raimi	15	12,4	
		Ayu + Dian	10 + 10	8,6 + 8,4	
		Azzah + Stela	10 + 10	8,7 + 8,5	
		Dewi + Rahaniati	10 + 15	8,2 + 13,4	
		Ayanti + Didarizanti	20 + 10	17,4 + 0,6	
		Yulianita + Rosnaeni	10 + 15	8,5 + 13,1	
		Sofia + Fajar	20 +	17 +	
		Susi + Lizar	10 + 10	8,6 + 8,6	
		Nyoman + Musdalifa	10 + 10	8,7 + 8,7	
		Idda + Lisnawati	10 + 15	11,2 + 12,4	
		Susanti + Ritna	10 + 10	8,7 + 8,2	
		Ninta + Rismawati	16,3 + 10	14,1 + 9	
		Niliani	10	8,4	
Jumlah					
			Penyesutan (%)		

Handwritten notes: "553 Kg Bawang", "Muh", "Yulianita - 50.00", "Juliatur".

Problems Faced During Not Recording Financial Statements

The application of the accountability mechanism to whom responsibility is given (principal-agent relationship) has given birth to an accountability zone. In some discussions, it is often stated as a relationship between forums and actors. The focus is not on whether the actors have carried out the procedures accountably, but whether they are considered accountable by the forum (Ahmad and Barakat 2019; Alawattage, Graham, and Wickramasinghe 2019; Chen, Gao, and Chen 2019; Iyoha and Oyerinde 2010; Magessa, Wynne-Jones, and Hockley 2020; Spanò et al. 2019; U and Majid AH 2015; Whiteley and Kölln 2018).

The principles of SAK ETAP are essential to be considered by entrepreneurs so that business management is more effective, efficient and accurate so that a business can manage a business professionally and grow even more significant. If companies implement SAK ETAP, the banks will undoubtedly respond positively, because it will make it easier for banks to assess the feasibility of the business to obtain business development credit assistance. Also, a business will have accurate (financial) data that is useful for a business to further improve the productivity, effectiveness, and efficiency of the business. The results of the interview from Mr. Muh. Suwarno regarding Problems encountered while not recording financial statements, namely:

“It is rather difficult for us to control because we do not have some record that we can evaluate at the end of each year, actually if we as traders follow this profit-loss instruction, we must specify in detail how many sales are per day or monthly for the trader, the costs incurred it needs to be named as well. For taxes, it is also difficult, so yesterday the business was rather difficult to develop, open a branch, because our management standards are less controlled, so it is possible to overcome this problem”.

Based on the results of this information, a conclusion was reached that the problem faced by UD. Hj. MBOK SRI business owners during not recording financial statements, namely the absence of financial statements that could be evaluated at the end of the year so that the financial records that were carried out could not be used as performance reports. Finance and business development, as a result, cannot be used to predict business activities or as accountability to related parties such as the government related to taxes. Government involvement is also urgently needed in this regard to facilitate and simplify taxation regulations, to provide facilities provided by stakeholders to SMEs, resulting in the slow implementation of SAK-ETAP, so that a necessary element in the implementation of SAK-ETAP is required for the

realization of professional and competitive financial management.

However, at least the owner of UD. Hj. MBOK SRI has realized the importance of records for business control and external parties, namely taxes, even though this has not been applied. Financial statements are accounting processes that are used as a means of establishing information communication processes between financial data and business activities. Financial statements are considered or link in the decision-making process that is needed by these business actors.

In the era of accountability, which is a focal point in society, the usefulness of accounting will be increasingly felt. The accounting function is becoming increasingly important for every unit of society, individuals must account for income that is by paying taxes, as well as companies (micro, small, medium and large) must also be accountable for their business to the community, management, capital owners and government agencies on how to manage and the results achieved, and in turn, those who accept responsibility will be able to use the information (financial statements) in the decision-making process that they must make.

Conclusion

Accountability interpreted by SMEs, namely UD Hj. MBOK SRI is different from large companies. The manifestation of accountability is interpreted by UD Hj. MBOK SRI that when they can run a business to be sustainable, they can support their families with the results obtained from the business they are running and can open jobs for people around. For UD Hj. MBOK SRI, the important thing from the implementation of financial statements, is when the financial statements can show the advantages or disadvantages of the business they are going through. The results of this study imply that SMEs mean that the financial accounting standards that are implemented must be by the needs of SME actors so that they can be used according to the competencies of SMEs. Further research can be done to develop an accountability model that is suitable to the needs of SMEs so that later this accountability model can be a guideline for regulators to be able to develop SAK-ETAP for SME actors.

Acknowledgments

The authors would like to thank the Ministry Education and Culture Scholarship for PhD study in

Indonesia and members of staff at STIE Panca Bhakti and Universitas Tadulako who supported this work.

REFERENCE

- Ahmad, Ayman Taha Hassan, and Khaled Barakat. 2019. "Impact of Accountability on the Performance of Police Service: Palestinian Police Case Study." *Journal of Public Affairs* 19(2): 1–10.
- Alawattage, Chandana, Cameron Graham, and Danture Wickramasinghe. 2019. "Microaccountability and Biopolitics: Microfinance in a Sri Lankan Village." *Accounting, Organizations and Society* 72: 38–60.
- Amirrudin, Mira Susanti, Mazni Abdullah, Nooraslinda Abdul Aris, and Nor Farizal Mohammed. 2019. "Are SMEs Ready for Integrated Reporting? The Malaysian Experience of Accountability." *International Journal of Financial Research* 10(5): 301–12.
- Baldo, Mara Del. 2012. 16 *Journal of Management and Governance Corporate Social Responsibility and Corporate Governance in Italian SMEs: The Experience of Some "Spirited Businesses."*
- Chen, Cheng, Jinlong Gao, and Jianglong Chen. 2019. "Behavioral Logics of Local Actors Enrolled in the Restructuring of Rural China: A Case Study of Haoqiao Village in Northern Jiangsu." *Journal of Rural Studies* (December 2018): 1–11. <https://doi.org/10.1016/j.jrurstud.2019.01.021>.
- Dalla Via, Nicola, Paolo Perego, and Marcel van Rinsum. 2019. "How Accountability Type Influences Information Search Processes and Decision Quality." *Accounting, Organizations and Society* 75: 79–91. <https://doi.org/10.1016/j.aos.2018.10.001>.
- Elliott, Brian. 2004. *Phenomenology and Imagination: In Husserl and Heidegger Phenomenology and Imagination: In Husserl and Heidegger.*
- Grimmelikhuijsen, Stephan. 2012. "A Good Man

- but a Bad Wizard. about the Limits and Future of Transparency of Democratic Governments.” *Information Polity* 17(3–4): 293–302.
- Han, Yousueng, and Sounman Hong. 2019. “The Impact of Accountability on Organizational Performance in the U.S. Federal Government: The Moderating Role of Autonomy.” *Review of Public Personnel Administration* 39(1): 3–23.
- Hasan Amir, Gusnardi, Muda Iskandar. 2019. “The Prospect of Accounting Standard Implementation: Micro, Small, and Medium Entities Based on Quality of Effective Applicable Financial Statement On January 01, 2018 (Study on Small Enterprises in Rokan Hulu District).” *International Journal of Scientific & Technology Research* 8(9): 2108–12.
- Iyoha, F. O., and D. Oyerinde. 2010. “Accounting Infrastructure and Accountability in the Management of Public Expenditure in Developing Countries: A Focus on Nigeria.” *Critical Perspectives on Accounting* 21(5): 361–73.
<http://dx.doi.org/10.1016/j.cpa.2009.06.002>.
- Jagoda, Kalinga, Xiaohua Lin, Victoria Calvert, and Shaw Tao. 2016. “Accountability of Venture Support Agencies: Do They Really Help?” *Entrepreneurship Research Journal* 6(2): 175–206.
- Johnstone, Leanne. 2020. “A Systematic Analysis of Environmental Management Systems in SMEs: Possible Research Directions from a Management Accounting and Control Stance.” *Journal of Cleaner Production* 244.
- Kamaluddin, Amrizah, Nawal Kassim, Md Mahmudul Alam, and Siti Akmar Abu Samah. 2018. “Human Capital Accountability and Construct: Evidence from Islamic Microfinance Institutions in Malaysia.” *Global Journal Al-Thaqafah* 2018(January): 117–30.
- Khafid, Muhammad, and Diah Nurlaili. 2017. “The Mediating Role of Accountability in the Influence of Cooperative Characteristics on Its Financial Performance.” *International Journal of Economic Research* 14(5): 191–200.
- Kim, Yoonho. 2018. “Analyzing Accountability Relationships in a Crisis: Lessons From the Fukushima Disaster.” *American Review of Public Administration* 48(7): 743–60.
- Kurniasih, D., P. I. Setyoko, M. Imron, and S. S. Wijaya. 2019. “The Role of Stakeholders in the Accountability of Village Enterprise Management: A Public Governance Approach.” *IOP Conference Series: Earth and Environmental Science* 255(1).
- Kurniawati, Sri Lestari, Linda Purnama Sari, and Titis Puspitaningrum Dewi Kartika. 2018. “Development of Good SME Governance in Indonesia: An Empirical Study of Surabaya.” *International Journal of Economics and Management* 12(1): 305–19.
- Lodenstein, Elsbet et al. 2019. “‘We Come as Friends’: Approaches to Social Accountability by Health Committees in Northern Malawi.” *BMC Health Services Research* 19(1): 1–14.
- Lukas, Christian, Max Frederik Neubert, and Jens Robert Schöndube. 2019. “Accountability in an Agency Model: Project Selection, Effort Incentives, and Contract Design*.” *Managerial and Decision Economics* 40(2): 150–58.
- Magessa, Kajenje, Sophie Wynne-Jones, and Neal Hockley. 2020. “Does Tanzanian Participatory Forest Management Policy Achieve Its Governance Objectives?” *Forest Policy and Economics* 111(November 2019): 102077.
<https://doi.org/10.1016/j.forpol.2019.102077>
- Naylor, Rosamond L., Matthew M. Higgins, Ryan B. Edwards, and Walter P. Falcon. 2019. “Decentralization and the Environment: Assessing Smallholder Oil Palm Development in Indonesia.” *Ambio* 48(10): 1195–1208. <https://doi.org/10.1007/s13280-018-1135-7>.
- Nyarku, Kwamena Minta, and Stephen Oduro. 2018. “Effect of Legal and Regulatory Framework on SMEs Growth in the Accra Metropolis of Ghana.” *International Journal*

- of *Entrepreneurship and Innovation* 19(3): 207–17.
- Pahala, Indra, Made Sudarma, Sutrisno, and Rosidi. 2019. “Accountability in Stakeholders Perspective: Views from State University of Jakarta with a Phenomenological Approach.” *Academy of Accounting and Financial Studies Journal* 23(2): 1–8.
- Pandey, Gavendra, and Maithili Sharan. 2019. “Accountability of Wind Variability in AERMOD for Computing Concentrations in Low Wind Conditions.” *Atmospheric Environment* 202(May 2018): 105–16. <https://doi.org/10.1016/j.atmosenv.2019.01.017>.
- Rekarti, Endi, and Caturida Meiwanto Doktoralina. 2017. “Improving Business Performance: A Proposed Model for SMEs.” *European Research Studies Journal* 20(3): 613–23.
- Saidi, Mpawenimana Abdallah, Robert Rensus Bujiku, Neilson Ilan Mersat, and Arnold Puyok. 2019. “Decentralization by Devolution Policy in Tanzania: Does Devolution Policy Improved Political Accountability?” *International Journal of Recent Technology and Engineering* 8(2 Special Issue 2): 10–16.
- Salmi, Hilal Al, and Firdouse Rahman Khan. 2019. “A Comparative Case Study on Accountability of Corporate Social Responsibility (Csr) Practices in Oman Lng and Omifco at Sur City in Oman.” *Humanities and Social Sciences Reviews* 7(5): 490–502.
- Sanders, Patricia. 1982. “Phenomenology: A New Way of Viewing Organizational Research.” *The Academy of Management Reveiw* 7(3): 353–60.
- Sharma, Umesh, and Yi An. 2018. “Accounting and Accountability in Fiji: A Review and Synthesis.” *Australian Accounting Review* 28(3): 421–27.
- Spanò, Rosanna, Alessandra Allini, Marco Maffei, and Annamaria Zampella. 2019. “Knowledge, Innovation, and Control towards Accountability: A Comparative Case Study.” *Technology Analysis and Strategic Management* 31(6): 720–31. <https://doi.org/10.1080/09537325.2018.1545999>.
- U, Ahmed, and Abdul Majid AH. 2015. “Role and Impact of Reward and Accountability on Training Transfer.” *Business and Economics Journal* 07(01): 1–6.
- Whiteley, Paul, and Ann Kristin Kölln. 2018. “How Do Different Sources of Partisanship Influence Government Accountability in Europe?” *International Political Science Review*.
- Widyatama, Arif, and Maria Yanida. 2016. “Akuntabilitas Keuangan UMKM: Bagaimana Perspektif Dari Sebuah UMKM Bidang Perdagangan?” *Journal of Research and Applications: Accounting and Management* 1(3): 202.
- Yang, Cherrie, and Deryl Northcott. 2019. “How Can the Public Trust Charities? The Role of Performance Accountability Reporting.” *Accounting and Finance*.

1. Biographies

Arif Widyatama, is an Lecture of Accounting Departement in STIE Panca Bhakti Palu, Indonesia. He earned B.S in Universitas Tadulako Palu, Indonesia and Master of Accounting in Universitas Brawijaya Malang, Indonesia. He has published journal and conference papers. Arif has completed research projects with Ministry of Research and Technology in Indonesia. His research interests include Financial and behavior accounting. He is member of FORDEBI and ADPI.

Rahmi Syafitri, is an Lecture of Accounting Departement in Universitas Tadulako Palu, Indonesia. She earned B.S in Universitas Tadulako Palu, Indonesia and Master of Accounting in Universitas Hasanudin Makassar, Indonesia. She has published journal and conference papers. Rahmi has completed research projects with Ministry of Research and Technology in Indonesia. Her research interests

include management accounting. She is member of IAI.

Ni Kadek Manis, is an accounting employee PT. Win Access Telecommunication, Indonesia. He earned B.S in STIE Panca Bhakti Palu, Indonesia.