

Portrait of Accounting Based on Pancasila Values

Tantri Bararoh, Erna Hendrawati, Mira Pramudianti

Department of Accounting
Wijaya Kusuma University
Surabaya, Indonesia

tantribararoh@yahoo.co.id, ernahendrawati@uwks.ac.id, mirapramudianti@uwks.ac.id

Abstract—One form of application of UU Number 6 of 2014 about the village is the obligation of each village to prepare the development plan of medium-term village (RPJM Village) and the village government's work plan (RKP village). Every planning of village government implementation, development implementation, community development, community empowerment, and Village development policy should be arranged in participatory by involving all components of village community. How is the participation of the community in the preparation of Pancasila based budgeting? Data collection carried out by triangulation techniques, observations and interviews to explore local wisdom from the value of Pancasila manifested in the value of divinity, social, unity, democracy, and justice. Research site determination using multistage sampling. With the sampling of three stages, first is to determine the location of the sub district sample of 33 sub-district in Malang district, the second is to determine the location of sample villages in the sub-districts selected are Pangungrejo village, Bringin, Kukur and Tunjungtirto, the third is to determine the society (citizen), political, bureaucrat, and businessman as the informant. The five principles of Pancasila have the same value and cooperate with each other. Society should not leave cooperation and increase the sense of owning. Sense of ownership and togetherness will surely disappear when everything is only measured by money. Love Pancasila means accounting, especially in the budget, must contain the value of Pancasila. Pancasila must be completely interpreted purely in the preparation of budget bases and deliberations, not just names. The purpose of this research is to explain the process of accounting based on Pancasila values in Village Government.

Keywords—budgeting; village; Pancasila

I. INTRODUCTION

To realize the welfare of the community, of course, strategic and systematic steps are needed. Therefore, in the implementation of UU Number 6 of 2014 about Villages Law, Village Development Planning has been arranged based on the results of the agreement in the Village Consultation. In order to be right on target, the commitment and agreement as well as the participation of all components of society are needed for the development of the Village. In realizing the village head's visions and missions, one of them is preparing the Village Medium Term Development Plan (RPJM Desa) and the Village Government Work Plan (RKP Desa) that must be based on Pancasila values. Every planning of Village Government implementation, development implementation, community development, community empowerment, and

village development policy must be arranged in a participatory way by involving all components of the village society. With the arrangement of the Village Medium Term Development Plan (RPJM Desa), which is based on Pancasila values, it is expected that the performance of the village government apparatus can fulfill the Village programs for the village community according to needs.

II. THEORETICAL FRAMEWORK

The economic resources that available in the region must be managed independently and responsibly, which is oriented towards improving welfare and service to the people in the region [1]. The system of the value or basic philosophy of the Indonesian nation is Pancasila. Indonesian people who do not have a philosophical foundation in social life will be affected by the modernization process [2]. The values of capitalism have made Indonesia forget about local wisdom and be influenced by western culture [3]. The Indonesian people have agreed on Pancasila as a guideline of nation and daily behavior since June 1, 1945, Mubyarto [4]. The five principles of Pancasila are elaborated through education and national development programs and expanded in the daily lives of Indonesians [5]. Whereas according to Sitorus accounting based on each principle can be deconstructed into (1) a process of accountability for financial activities to God; (2) The process of humanizing human beings through financial activities; (3) Creating a sense of brotherhood in relation to financial activities; (4) The process of raising the people's degree in financial terms; (5) Balancing physical and spiritual to build a populist economy [6]. Pancasila consists of five principles which can be further elaborated as follows:

A. *Belief in the One and Only God*

The first principle in Pancasila is very important because the Indonesian nation is a religious nation. However, given that the religions believed by the Indonesian people is not only one, the principle of Godhead provides guidance to all Indonesians to organize their lives in a civilized and tolerant manner [7].

Whereas according to Soekarno 1945 in Muh Yamin the principle of Indonesia's independence by Sukarno by being devoted to God Almighty is as follows [8]:

Godhead Principle! Not only are the Indonesians believing in God but also each Indonesian should have belief in God. Their God. Christians worship God according to Jesus' instructions. The Muslims worship God according to the

instructions of the Prophet Muhammad S.A.W., the Buddhists practice their worship according to their holy books but let us have belief in God. Indonesia should be a country where each person can worship his God freely.

Bung Karno stated that the Indonesian people must have belief in God even though each person has their own beliefs.

B. A Just and Civilized Humanity

The principle of Just and Civilized Humanity, there are three things that make the Indonesian people have a sense of humanity, that are: (1) The existence of mutual cooperation; (2) Having trust in God; (3) Nation that lives in an agrarian atmosphere [7]. Then, Bung Karno gave the following explanation regarding Pancasila in the UN forum:

True internationalism is a statement of true nationalism. Where every nation respects and keeps the rights of all nations, both large and small, old and new. True internationalism is a sign that a nation has become mature and responsible, has abandoned childishness regarding a sense of national or rational superiority, has abandoned childish diseases of chauvinism and cosmopolitanism.

Every nation should respect the rights of fellow nations themselves. Every nation must also uphold mutual cooperation and have a fear of God.

C. The Unity of Indonesia

The principle of The Unity of Indonesia is very important to maintain the unity of the Indonesian society that consists of various ethnicities and cultures. The Indonesian nation has one common goal and ideals [7]. In this case, Bung Karno provided his statements, that is:

On this international field, we do not have to only search for outside help, but you can also help the outside world. Because, in fact, our revolution has meant assistance to the general revolution (world revolution): anti-imperialism and anti-capitalism because one part of it is invaluable to mean something real that is help we give.

The Indonesian basically consists of various tribes, languages, and cultures. However, in its principle, it remains one unity, the Unitary State of the Republic of Indonesia, which has a principle of kinship.

D. Democracy Led by Wisdom of Deliberations among Representatives

The fourth principle, democracy aims to realize a just and prosperous society with a good output called deliberation that reaches word of agreement [7]. A country must fulfill the various needs of its citizens without exception in accordance with the concept of the welfare state [9]. Then Bung Karno explained as follows:

Democracy for us is actually not just a technical, technical of one soul of our thoughts and feelings. But we must be able to put our soul and thought on our own personality, above the executant of the ideals of a just and prosperous society.

Basically, the fourth principle means that Indonesia must have representative and deliberative institutions to fight for the country's safety. In addition, the Indonesian nation must be based on the values of divinity, humanity, unity, and justice in deliberation / representation to realize social justice.

E. Social Justice for the Whole of the People of Indonesia

The fifth principle reveals there is desire to abolish the poverty in Indonesia. At the point, all democratic organizers must be responsible for social justice [7]. In terms of social justice or socialism, Bung Karno explained:

Socialism is the adequacy of various needs with the help of modernism that has been collected. Socialism is "redelik gemaek", socialism is an appropriate way of life which is only possible and used "socially" as technical tools. A society that has not been able to fulfill the technical requirements to at least one certain minimum level, does not manifest socialism.

Based on the principle of social justice for all Indonesian people by Bung Karno, the core of the fourth principle is that there can be no poverty in independent Indonesia. Then there must be economic democracy. In addition, Indonesia is heading towards a condition where all the society are prosperous, well fed, well clothed, living in prosperity, feeling that in the motherland's lap and every citizen has the right to get a worthy job and livelihood.

III. DATA AND METHODOLOGY

Data collection used in this study is the triangulation technique. Triangulation technique uses observation and interviews to explore the local wisdom of the values of Pancasila that is manifested in the values of divinity, social, unity, democracy, and justice. As the result of the use of Pancasila, this study is longitudinal, which was realized by observing, documenting, recording chronologically and in detail a certain period of time [10].

In general, three basic approaches can be used in obtaining qualitative data through interviews: (1) Informal interviews, that is the interview process that is based entirely on developing questions spontaneously in natural interactions; (2) Interviews with general guidelines, which in the process of this interview, researchers were equipped with very common interview guides. Interview guidelines were used to remind researchers about aspects that must be discussed; (3) Interview with open standardized guidelines, which in the form of this interview, interview guidelines were written in detail, complete with questions and their elaboration in sentences. Researchers were expected to be able to carry out interviews according to the sequence arranged, and ask them in the same way to different interviewees.

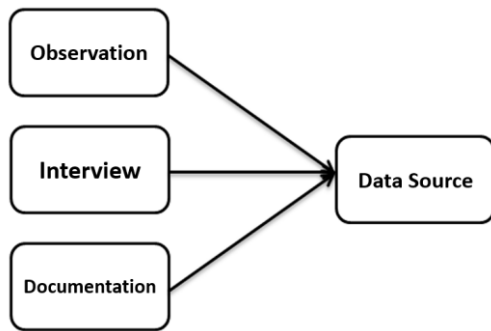


Fig. 1. Triangulation technique.

IV. RESULTS AND DISCUSSION

Village development in general aims to improve the welfare of village society with the quality of human life. Villages have different characters according to their respective cultures. Cultural diversity forms the uniqueness of each village activity program. The Village approach is through local wisdom as arranged in the village's vision and mission, that is "managing villages". It contains the form of results of how to build a sovereign village so that in each stage of preparing village development planning involves society. The results are at least containing of training society to listen to each other about what is needed both formally and informally. In formal way, society can participate directly through meeting invitations. While informally, society participated through women or men events.

A. The Portrait of Principle 'Belief of the One and Only God'

The researcher tried to ask an example of participation of budgetary based on principle of Belief the One and Only God, to interviewee WK, a village apparatus in Kucur Village and the following answer is:

"Yes, we have a sense and have belief that there is corruption, (because of sense and conscience) we are afraid to commit corruption. Yes, it is always transparent, that is what we are doing, obeying the budget rules godly, fearing God, the rules can be diverted, if the ownership (budget) belong to the people, then we know the consequences. We know that if you take the ownership of others, there must be an impact [and] there is a reply".

Furthermore, in the Bringin Village, interviewee Gatot stated that there were no other places of worship yet such as churches, moreover temples. The limitations of the construction of religious facilities made it difficult for the village apparatus to channel religious help. In addition, in Bringin village, almost the majority was Muslims. There were only one or two non-Muslim residents.

"They have to go through their churches, the problem is that if they want religious help, it is not possible here, there is no church. Maybe it's only other limited help".

Whereas, Tunjukturto village, Singosari, basically the budgeting from is from the first principle, that is the belief in the One and only God, has been reflected but is limited to Muslims only.

"No, there are still 4 people here. No help yet. By chance, there is no Christian yet here. But we touch it not from there. Because people worship doesn't have to be, sorry, sorry, depending on the building or house of worship. "

B. The Portrait of Principle "A Just and Civilized Humanity"

In the Panggungrejo Village, Kepanjen, researchers again asked some things to interviewee Abai Saleh about the program being worked on by the Panggungrejo Village government related to the second principle. This is the following answer from interviewee Abai Saleh:

"There are 500 million from district government from the programs we are making for the society. From that 500 million, there are programs that we make ... still not all ... like this surgical house... this material price is very high".

Panggungrejo village received a grant of 500 million rupiahs which was then used for the programs and one of them was a home surgical program for the poor. This reflects the second principle of the Pancasila, which is A Just and Civilized Humanity because it means that the villagers respect each other and "humanize fellow human beings".

In addition, according to the Singosari Village apparatus, the second principle is that a Just and Civilized humanity is associated with Pancasila participation of budgetin, here is the answer from interviewee L:

"A just humanity huh? For humanity, it has already been done. It means that all activities in this village will lead to it. Yes, these two points that are just and civilized humanity humanize humans".

At the point, interviewee L understood the content contained in the second principle when the researcher asked about the second principle.

C. The Portrait of Principle "Unity of Indonesia"

In Kucur village, the village does not have a budget related to national socialization, as said by Village apparatus WR:

"We have ... no budget for socialization about nationality. Everything is only related to the development. It's only mentioned and deliberated and recited".

This can be a suggestion for WR and the government in Kucur Village to be able to budget national socialization activities in order to foster a sense of love for the Indonesian homeland.

Furthermore, in Bringin Village, the interviewee Gatot as village apparatus gave statements regarding the valuable budgeting of Indonesian unity as follows:

"Yes, it is expected that all components of the community / village understand what the Republic of Indonesia is. Then how to apply it if the application didn't exist yet. This means that the Village income and shopping budget (APB Desa) and the budget of several hundred million for the special development of the Republic of Indonesia has not been given yet".

In Bringin Village, there has been no specific budgeting to build insight into the nationality of villagers and the UN. As stated by TB, that the UN training was held during the ceremony to commemorate the Indonesian independence day, which was 17 August.

D. The Portrait of Principle "Democracy, Led by the Wisdom of the Representatives of the People"

In the Panggungrejo village, Kepanjen, researchers asked interviewee Abai Saleh about the extent and what form of participation that had been followed by society in the village budgeting. The following is the answer of the interviewee Abai Saleh regarding the question:

"There is a village meeting, it should be like that. The community, then the village made a kind of proposal, that's what we used."

From the answers of the interviewee, there is still the word "should". So that the researchers concluded that not all the society participated. Then, after the researcher asked again, the conclusion was confirmed by the interviewee Abai Saleh. Furthermore, in Kucur Village, the interviewee WR stated that there was a deliberation process in the village as follows:

"First is that we conduct a discussion at the neighborhood association (RT) /society association (RW) level, this discussion is to find community proposals and proposals from the community RT / RW level are to be taken to village discussions like that ..."

From that statement, it can be seen that the government of Kucur Village has sufficiently accommodated the aspirations of its citizens, which was preceded by the Neighborhood Association (RT) / Society Association (RW) deliberations so that the decision to submit a budget plan was not only submitted by the village apparatus.

The application of fourth principle in Bringin Village, Wajak, the researcher asked the interviewee Gatot about the importance of deliberation because it must accommodate all the aspirations of the society. However, in fact, only the officials were officially invited. Whereas there was no Neighborhood association meeting before the association meeting head expressed his opinion at the deliberation meeting. Neighborhood Association society can only give their aspirations but informally through "tahlilan" and "yasinan."

"The attendees were Neighborhood association heads, society association heads, community leaders, religious leaders and youth, women representatives, PKK. Some of the women representatives joined the PKK, some in health cadres".

At the point, the absence of a budget for food and printing invitations made society preferred to aspire through "yasinan" and "tahlil."

E. The Portrait of Principle "Social Justice for all Indonesian Society"

In Penggungrejo Village, Kepanjen, the researcher found that the sense of mutual cooperation among the residents in

Parangrejo Village was still not comprehensive. Interviewee Abai Saleh gave the statement as follows:

"The society has already experienced a change of mind ... about how they used to work together now they ask about the Letter of Responsibility (SPJ). They know there is a large fund, so they expect the funds are for them to be paid."

From the statement of the interviewee Abai Saleh, it can be implied that even though most societies have had a sense of mutual cooperation and tolerance, but there are still obstacles in the form of different way of thinking of some societies who measure everything with money and material so that the sense of belonging among citizens is slightly reduced. Every human being, of course, wants to be treated fairly. This is found in the fifth principle, namely social justice for all Indonesian society.

Whereas in Kucur Village, Dau, interviewee WR described a little about the meaning of justice as follows:

"The needs for budget are different, if we give it equally or on equal basis, it will not be enough (budget), 7 villages need bigger funds. For example, to repair the village road which is located below the budgeted area, it is bigger than the village located on top. "

The statement implies that impartiality does not have to be divided equally. However, what is meant by fair is to the distribution accordingly to the needs and conditions of each region.

V. CONCLUSION

The five principles of Pancasila have the same value, mutual cooperation. The society should not leave mutual cooperation and increase the sense of belonging. Ownership sense and togetherness will certainly disappear when everything is only measured with money. Loving Pancasila means that accounting, especially in participation in budgetary, must contain the value of Pancasila. Pancasila must be truly interpreted purely in the making of a budget base and deliberation, not just only name. This means that when there is a value that is contrary to the Pancasila value, this value must be balanced with the concept of Pancasila. Do not let the contradictory values become the main concept in conducting deliberations in the budget and instead remove the main base of participation in budgetary that is Pancasila-based.

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