

## Motivation and Accountability Behavior of Tourism Village Managers in the Implementation of Tourism Village Financial Management

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### ABSTRACT

This paper aims to reveal and describe the relationship between motivation and accountability behavior of tourism village managers who are members of Tourism Awareness Groups (POKDARWIS) in Tourism Village in the implementation of village financial management activities in tourist village. This paper applied the literature study method, that tracing through journals, books, and articles related to motivation, accountability behavior, and financial management of tourism village. Based on the research results, there is a relationship between the motivation of the tourism village manager (POKDARWIS) and the financial management in the tourism village. then, there is a relationship with accountability behavior of the tourism village manager with financial management in the tourism village.

**Keywords :** Accountability; Financial Management; Motivation; Accountability Behavior; Tourism Village.

### 1. INTRODUCTION

According to the law, State financial management is defined as all forms of activities which include planning, implementation, supervision, and accountability. Financial management activities are an important aspect in the governance of a country. Meanwhile, the village as the smallest unit in governance has the authority to regulate the territory, wealth belonging to the village, the community, and also its finances, this is stated in Law Number 6 of 2014 concerning Villages. Regulations related to Village Funds which are used as a source of funding by Villages are also regulated in Government Regulation Number 60 of 2014 concerning Village Funds, where the Ministry of Finance has authority in terms of allocating, distributing, using, as well as monitoring and evaluating funds allocated in the APBN (Village Funds). . Based on that, the Village is obliged to prepare a Report on the Realization of the Implementation of the Village APB and the Accountability Report on the Realization of the Implementation of the Village APB as a form of financial accountability.

Reports are generated from a village financial management cycle, which starts from the planning and budgeting stages, then implementation and administration to reporting and accountability. One of the results of the study revealed that there were still frauds committed in village financial management in Cianjur, West Java. Fraud involving a former village head in making a fictitious Letter of Accountability (SPJ) and using village funds for his personal gain, causing the state to lose up to IDR 362 million (Taufiqurrahman, 2021). Other cases related to criminal acts of corruption in funds corporate social responsibility (CSR) PDAM Giri Menang of IDR 165 million which was carried out by the Head of Lingsar Village, West Lombok. (Rijal, 2022) Another obstacle also states that the village still does not have procedures and support for facilities and infrastructure in managing its finances, plus the community is not yet critical of managing the village income and expenditure budget. The amount of funds that must be managed by the village government certainly has a fairly high risk, especially for village government officials (BPKP, 2015).

Guidelines regarding village financial management rules are contained in Permendagri Number 20 of 2018 which states that in order to realize good governance in village administration, village financial management must be managed based on transparent, accountable, participatory principles and carried out in an orderly and budgetary manner.

A tourist village is a village administrative area that has the potential and uniqueness of a unique tourist attraction, namely experiencing the uniqueness of life and traditions of rural communities with all their potential. (Ministry of Tourism, 2019) According to Law Number 10 of 2009 A tourist village is a tourist destination area or also called a tourism destination, which integrates tourist attractions, public facilities, tourism facilities, accessibility presented in a structure of community life that integrates with prevailing customs and traditions. Tourism villages are also a form of government effort to improve the economy of rural communities through developing the potential of the village. This is also supported by (Rijal, 2022) which reveals that village development has a very important role in the context of National Development and Regional Development because it contains elements of equitable development and the results directly touch the interests of village communities in an effort to improve their welfare.

The Ministry of Villages and PDDT and the Ministry of Tourism and Creative Economy continue to strengthen the development of tourist villages in Indonesia and it was recorded that up to 2018 there were 7,275 Tourism Villages. Tourism Village Development can be broken down into four categories, namely Pioneering,

Developing, Advanced and Independent Tourism Villages. The Guidelines for Tourism Villages issued by the Coordinating Ministry for Maritime Affairs and Investment stated that the management of tourist villages could be carried out by three management institutions, namely the Tourism Awareness Group (POKDARWIS), Cooperatives, and BUMDes, where all three are based on community empowerment. The Tourism Awareness Group (POKDARWIS) is a group formed based on a community agreement that is known by the Village Head and confirmed by the Head of the local Tourism Office. In contrast to BUMDes and Cooperatives, POKDARWIS members are tourism actors who contribute directly to the business processes of tourism activities in the Tourism Village.

Tourism Awareness Groups (POKDARWIS) can also be said to be a form of community-based tourism that prioritizes environmental, social and cultural sustainability, which is supervised and owned by and for the community. This tourism development model starts from public awareness to build tourism that is more beneficial to local communities, as well as needs, initiatives, and opportunities for the welfare of the local community itself. POKDARWIS as a tourism village manager who comes from the community and is directly involved in tourism activities has an obligation to carry out financial management starting from planning, budgeting, recording, reporting and accountability. In research related to accountability conducted to the tourism object management organization/group, namely the Aling-Aling Group as the organization managing the Aling-Aling Waterfall Tourism Object located in Sambangan Village, Sukasada District, Buleleng Regency, Bali it was found that the Tourism Awareness Group (POKDARWIS) ) Tunjung Mekar as an official organization does not carry out financial management and reporting of the Aling-Aling Waterfall Tourism Object (Astawa & Dewi, 2021). So, based on the results of this study, the authors assume that encouragement or motivation is needed from within the tourism village organization manager to carry out financial management in accordance with the principles of transparency, accountability, participation in an orderly and disciplined manner. This is supported by the statement that human resource competencies are competencies related to knowledge, skills, abilities and personality characteristics that directly affect their performance. Where the competence of human resources can be influenced by beliefs and values, skills, experience, characteristics, motivation, emotional problems, intellectual abilities and organizational culture. In addition to source competence as an internal factor that influences financial management is financial attitude or behavior which in this paper is referred to as accountability behavior.

Ajzen theory planned behavior stated that intention (intention) a person is the main determinant to perform the behavior (behavior) (Herman & Biduri, 2019). By understanding the accountability behavior of tourism village managers in carrying out village financial management, it will contribute to the process of administering village governance that is better and in accordance with the prevailing principles of village financial management. Several existing studies have focused more on village officials and village heads as research objects. Tourism village managers also have a role in supporting the creation of accountable and transparent village financial management. Seeing and knowing the influence of POKDARWIS' motivation and accountability behavior as a tourism village manager in carrying out village financial management based on applicable regulations is a phenomenon that the author wants to raise in this paper. Based on the explanation of this background, the title of this paper is "**Motivation and Accountability Behavior of Tourism Village Managers in Implementing Tourism Village Financial Management**"

## **2. RESEARCH METHOD**

This paper is a descriptive research with a qualitative approach. Qualitative descriptive research prioritizes the meanings and actions of various numbers of people, both groups and individuals as social actors, prioritizing the meanings and actions of the group of people experiences and social behavior (Creswell, 2014) which in this context are managers of tourism village. In addition, the data collection method used by the author is an approach literature review by collecting journals, studies, articles, and news related to research, this aims to explained or describe various conditions, events or real phenomena that occur in society and become objects of research. The author seeks to bring this issues to the surface so that it can become an interesting discussion based on existing literature. The Tourism Village Manager, known as POKDARWIS, is one of the official organizations that manages the Tourism Village and that is the subject of discussion in this article.

## **3. DISCUSSION**

### **3.1 Tourism Village Financial Management**

Village Funds are funds that sources from the State Revenue and Expenditure Budget allocated for Villages, which are transferred through the Regency/City Regional Revenue and Expenditure Budget, and are used to finance government administration, development implementation, community development, and community empowerment.

The used of Village Funds to supported the Tourism Village development program as an equal distribution of economic growth is stated in Permendes Number 13 of 2020, this is also one of the national priority programs which is the authority of the village. In addition, it is explained in more detail regarding the development of Tourism Villages, namely;

- a. Procurement, development, utilization, and maintenance of Tourism Village facilities and infrastructure;
- b. Promotion of Tourism Villages is prioritized through cultural and digital-based titles;
- c. Tourism village management training;
- d. Tourism Village Management;
- e. Collaboration with third parties for Tourism Village investments; And

- f. Other tourism Village development activities in accordance with Village authority and decided at the Village Deliberation.

According to Permendagri Number 20 of 2018 concerning Village Financial Management, what is meant by Village finances are all Village rights and obligations that can be valued in money and everything in the form of money and goods related to the implementation of Village rights and obligations. Meanwhile, Village Financial Management is a whole activity that includes planning, implementation, administration, reporting, and accountability.

Planning for village financial management is planning for village administration receipts and expenditures in the fiscal year. The implementation here is that village receipts and expenditures are carried out through the village treasury account at the bank appointed by the Regent/Mayor. Furthermore, administration is carried out by recording each receipt and expenditure in the general cash book and closing at the end of each month. Reporting is carried out by the Village Head and submitted to the Regent/Mayor, consisting of Village APB implementation reports and activity realization reports. The final part is accountability in the form of being carried out by the Village Head to the Regent/Mayor through the sub-district head at the end of each fiscal year in the form of an accountability report on the realization of the Village APB.

Sources of funding for the Development of Tourism Villages, among others, can be obtained from:

- a) The budgeting and financing of the Tourism Village which is managed by the Village based on its authority is determined in the APBDesa, the funding source of which is determined by the Village in a Village meeting in accordance with the applicable laws and regulations, taking into account other fields that support the progress of the Tourism Village.
- b) Village Fund Funds sourced from the State Income and Expenditure Budget intended for Villages to be used to fund the implementation of activities in the Village. Activities that can be carried out using village funds are:
  - 1) Village Development is the construction of facilities and infrastructure to support tourism villages.
  - 2) Village community empowerment is a training activity for village communities to improve tourism skills, behaviors, abilities and awareness for village communities. The use of the village fund budget for the development of a tourist village is determined through village meetings. Types of budget use activities can refer to Village Minister RegulationsPD TT about the priority use of village funds

To carry out and implement good village financial management, village finances should be managed based on transparent, accountable and participatory principles, and carried out in an orderly and budgetary manner in accordance with laws and regulations related to village financial management listed in Permendagri 20 of 2018 , the following details regarding the principles of financial management:

- 1) Transparency  
Basic openness that allows the community to know and have access to the widest possible information about village finances, gives rights to the community to obtain correct, fair and non-discriminatory information about the administration of village government, of course, while still paying attention to statutory provisions.
- 2) Accountability  
This principle stipulates that all activities and results of village government activities must be accountable to the village community in accordance with statutory provisions
- 3) participatory  
This principle concerns the implementation of village government which includes elements of village institutions and for village communities
- 4) Order and Budget Discipline  
This principle emphasizes that village financial management must be based on the underlying rules or guidelines. Several budget disciplines that need to be considered in managing village finances :
  - a) Planned income is an estimate that is rationally measured and can be achieved through each source of village income, and budgeted spending is the highest spending limit,
  - b) Expenditure must be supported by the availability of sufficient revenue and it is not justified to carry out activities that are not available or insufficient budget credit in the Village APB,

All regional revenues and expenditures in the relevant fiscal year must be included in the Village APB and carried out through Village Account

### **3.2 Community Based Tourism**

Community-based tourism is a form of tourism that includes community participation as the main element in tourism in order to achieve sustainable tourism development goals. In addition, Community-Based Tourism can also be interpreted as a means or forum for community development that strengthens the ability of rural communities or local communities to manage their regional tourism resources. It is also considered capable of helping local communities in generating income, diversifying the local economy, preserving culture, preserving the environment, and providing educational opportunities (Permatasari, 2022). Tourism villages are a concrete form of implementing community-based tourism and are one of the government's efforts to solve economic problems in Indonesia.

### **3.3 Tourism Awareness Group (POKDARWIS) as Tourism Village Managers**

The initial development of a tourist village is usually carried out independently by the community, in the development process the village forms an organization or community group. This group was formed based on a community agreement that was known by the Village Head and confirmed by the Head of the local Tourism Office as a driving force for tourism awareness activities and the implementation of *sapta pesona*. Within the Pokdarwis there will be several working groups for tourism activities in one destination or one village that has a tourist destination. (Ministry of Tourism, 2019). Pokdarwis members themselves usually consist of actors in tourism activities, this makes the Tourism Awareness Group (POKDARWIS) better understand the tourism needs and potential of the village. So that it will be more effective and efficient in managing the Tourism Village.

The Tourism Awareness Group is supported by the Village Fund and BUMDes. The government also provides support through the Independent Rural Community Empowerment Program (PNPM). PNPM funds are usually used by POKDARWIS to complete facilities at tourist destinations in the village. In addition, training related to good management and managing tourist villages, as well as bringing in experts from various institutions to support the development of tourist villages is also a form of government support for the development of these tourist villages. (Thresia, Achyani, Noor, & Sumiyatun, 2019)

### **3.4 Motivation of Tourism Village Managers for Financial Management**

Motivation is the driving force that creates a person's enthusiasm for work, so that they want to work together, work effectively and integrate with all their efforts to achieve satisfaction (Kindangen, Saerang, & Budiarmo, 2022). Motivation is the impact of a person's interaction with the situation he is facing. This means that motivation is the reason underlying an action carried out by an individual. A person is said to have high motivation if the individual has very strong reasons to achieve what he wants by doing his current job. Motivation can also be interpreted as a suggestion/encouragement that arises because it is given by someone to someone else or from oneself. The encouragement aims to make the person a better person than before.

Based on McClelland's theory, there are 3 things that can move individuals in doing their work, namely the need for achievement, the need for affiliation and the need for power. People who have a high need for achievement will try to do things in new and creative ways, seek feedback about their actions, choose risks that are in their actions and take personal responsibility for their actions. People who have a high need for affiliation will value relationships at work more, do work more effectively by working with others in a cooperative atmosphere, seek agreement from others, like to work together and always try to avoid conflict. People who have a desire for power are very effective in determining the direction of the activities of an organization wherever they are, collecting goods or being members of an association that can reflect achievement, very sensitive to the structure of interpersonal influence from groups or organizations.

Employee motivation plays an important role in the success of organizations, both commercial organizations and public organizations, because motivation can affect the level of productivity, quality of work, employee commitment to the organization and work culture. Several studies have proven that there is an effect of motivation on performance, as research conducted by (Guspul & Solehatun, 2017), (Mardika, 2018) and (Taufiqillah & Fasochah, 2018) whose results show that motivation has a positive effect on village government performance. In addition, in research conducted by (Kindangen, Saerang, & Budiarmo, 2022) it was also revealed that there was a motivational influence on the performance of village government apparatus in Siskeudes-based village financial management in Remboken District, Minahasa Regency. And explained in more detail that motivation is a very strong element that can determine a person's performance. Without strong motivation, village government officials cannot carry out their duties properly even though they have high competence. High motivation, such as the urge to fulfill the need for achievement, affiliation and power, will spur the apparatus to work totally, mobilize all of their abilities and utilize existing resources including the Siskeudes application to achieve maximum performance in managing village finances. So, based on some of these references it can be said that there is an influence between the work motivation of tourism village managers on their financial performance, especially in managing finances in tourist villages.

### **3.5 Behavior of Tourism Village Manager Accountability towards Village Financial Management**

#### **3.5.1 Theory Planned Behaviour**

This theory emphasizes the rationality of human behavior, the belief that the target of behavior exists under control awareness individual. Behavior is said to depend not only on a person's intentions but also on other factors that are not under the control of the individual, for example the availability of resources and opportunities to display this behavior (Hermawan & Biduri, 2019). The components of this theory consist of; (1)attitude toward behavior that is, the individual's attitude towards a behavior is obtained from the belief in the consequences caused by the behavior. Next Component (2)subjective norm defined as an individual's perception of pressuresocial exists to indicate the presence or absence of a behavior. This component is synonymous with a person's belief about reactions or opinions of other people or other groups about whether it is necessary, should or should not do something and motivates individuals to follow the opinions of others. The last component is (3)perceived behavioral control, namely the belief that an individual has or has never carried out a certain behavior, can also be interpreted as an individual's perception of the control that the individual has with respect to certain behaviors. This theory can also provide a handle for analyzing the behavioral components in operational items. This makes it easy for the different types of prevention to

consider. (Herman & Biduri, 2019).

### 3.5.2 Accountability

Accountability is defined as the obligation of the trustee (agent) to account for, present, report and disclose all activities and activities that become responsibility to the trustee (principle) who have the right and authority to demand this accountability (Mardiasmo, 2018). In addition, accountability is important in companies and public organizations, both government and non-government (Kholimi, 2017). Accountability is also defined as the agent's obligation to manage resources, report and disclose all activities and activities related to the use of public resources to the mandate giver. So, every organization Of course, it is mandatory to be accountable for what has been entrusted to the organization.

## 3.6 Behavior of Tourism Village Management Accountability and Village Financial Management

Accountability in the village government is regulated in law, where the village government is obliged to be accountable for its performance to public regarding village government finances contained in the Village Revenue Expenditure Budget (APBDes), Village Original Income, ADD and Village Funds. According to the law, financial management in tourist villages is no different from villages in general, it's just that the visible difference is the management of the tourism village manager who can come from BUMDes or community-formed organizations (POKDARWIS). The existence of POKDARWIS (Tourism Awareness Group) in tourist villages can certainly provide assistance to the Village Government in managing tourist destinations which will later become Village Original Income. The POKDARWIS organization certainly consists of various individuals who ultimately decide to carry out tourism village management activities. In the management process this organization does not only focus on increasing sales of tourism products, but is also obliged to carry out financial accountability.

(Mahsun, 2006) argues that an organizational environment that has a climate of accountability can be identified by the existence of conditions where individuals, teams and organizations feel motivated to carry out their authority/responsibility, feel compelled to carry out work and achieve the results produced, feel like provide inspiration to report results, and feel a willingness to accept responsibility for results.

Some research and service related to financial management carried out by the Tourism Awareness Group (POKDARWIS) in various tourist villages, such as research conducted regarding the institutional capacity of the management of Brajan Tourism Village, seen from the aspect of human resource management, is still not good. Likewise, the management of infrastructure, technology, and financial resources is also not good. It was explained in more detail that the aspect of capacity to manage financial resources based on research results is that the manager of a tourist village still keeps books with simple records in a ledger. The financial records themselves are divided into several persons in charge. The obstacles faced were the treasurer's limited knowledge of bookkeeping, so he only did bookkeeping manually, not on a computer. Apart from limited knowledge, there are also limited infrastructure facilities. (Paskasari, Guntoro, & Witjaksono, 2020).

The manager of the tourism village, namely POKDARWIS, is the key to success in developing a tourism village. So that the responsible behavior shown by the tourism village manager certainly influences the implementation of village financial management which must be carried out in an accountable, transparent, participatory, disciplined and orderly budget

## 4. CONCLUSIONS AND SUGGESTIONS

### 4.1 Conclusions

This article aims to reveal the link between the motivation of tourism village managers and the accountability behavior of village managers using the literature study method. Based on the results of the discussion presented, it can be said that the motivation and accountability behavior of tourism village managers have an influence on the financial management of tourist villages. Motivation is the most powerful psychological factor because it comes from within, so by forming a Tourism Awareness Group in a Tourism Village it means that it has indicated a strong motivation from the village community to do tourism business to support their economy. Based on these assumptions, the relationship between the motivation of tourism village managers in financial management is certainly very close. Because, to continue to develop a tourist village, of course the village must have good financial accountability. In addition to the motivation of the tourism village manager, the behavior of the tourism village manager in carrying out financial management is also an important aspect. The accountability behavior of tourism village managers based on the discussion presented has a close relationship with the implementation of village financial management. This is due to behavior someone in an organization can have an influence on the performance of the organization. So that the relationship between the behavior of tourism village managers in carrying out financial management that is accountable, transparent, participatory, and orderly budgeting is of course very close.

### 4.2 Suggestion

Suggestions that can be given from the results of this study to improve further research are:

1. Using a survey method, namely filling out a questionnaire to the tourism village manager (POKDARWIS) so that the information obtained by researchers is more measurable and clear.
2. Conduct research in one or two tourist villages to strengthen research results.
3. Add references related to research conducted.

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