

VILLAGE OWNED ENTERPRISES ACCOUNTABILITY: WHICH ACCOUNTING SHOULD WE USE?

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ABSTRACT

This research aims to analyze to what extent accounting training can realize Village Owned Enterprise (VOE) accountability and which method of accounting is appropriate to be implemented for VOE accountability. Accounting is expected to control VOE operations amid public doubt of VOE's financial management. Based on open interviews with VOE managers, village assistants and relevant government officials in the Regency as well as academics who provide assistance to VOE, it was found that VOE accountability is currently still low, because there are still many supporting factors to support accountability has not been fulfilled. Literature and supporting documents review in media and journals are utilized to complete and confirm various data from these primary sources. In addition, the results of the case study approach in the four districts observed showed that VOE managers chose accounting methods that were simple and easy to understand. The implication of this research is to make VOE accountability more effective in producing better VOE performance.

Keywords: Village Owned Enterprise, Accountability, Accounting, Social Capital

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