

ABSTRACT

Yolinda Yanti Sonbay, Postgraduate Program in the Faculty of Economics and Business, Airlangga University, 14 April 2021. **Accountability of Village Fund Management Reviewed from Halaika's Perspective (Ethnographic Study in Boti Village).**

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This study aims to explore the culture of the Boti tribe regarding the accountability of village fund management. The Boti tribe's culture has focused on the teachings of the Halaika the Boti tribe's life guidelines. This study seeks to describe the process of managing village funds according to the Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management in Boti Village and to find cultural elements in the process. In the end, this study also tries to find the meaning of accountability in managing village funds from a Halaika perspective.

This study employs an ethnographical approach. Ethnography is the appropriate method to describe and analyze everything in the field in detail. This approach can extract information about village funds' culture and management in the Boti tribe. Besides, this study can explore the meaning of accountability from the perspective of the Boti tribe. This research follows the Spradley method using 12 gradual steps forward that are simplified into nine stages. Using an ethical and emic point of view in this study enriches the results of this study.

The study results revealed that the Halaika culture and teachings adhered to by the Boti tribe determine village fund management's accountability in Boti village. In general, village funds management in Boti village follows the government's rules from the planning, budgeting, implementation, administration, reporting, and accountability stages. However, it is somewhat different from other villages due to village funds management limitations, especially in determining its programs and activities. The main requirement for the program or activity to be carried out is if it does not conflict with Halaika's principles and teachings (the meaning of accountability from a Halaika perspective). This study also attempts to find the meaning of accountability in village fund management from a Halaika perspective and create a model employed in similar research. This model will be used to criticize agency theory which is often used in the topic of accountability.

Keywords: Accountability, Village Fund, Halaika, Boti Tribe, Agency Theory.