

Financial Confusion and Corruption Anxiety : A Good Village Governance Pressure

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Abstrak

Penelitian ini mengidentifikasi ketidakjelasan informasi keuangan yang dapat menyebabkan ketakutan terlibat kasus korupsi di desa, terkait tekanan penerapan good governance di tingkat pemerintah desa. Studi eksplorasi menggunakan metodologi diskusi kelompok (focus group discussion). Penelitian kualitatif ini melibatkan dua kelompok terkait pengelolaan desa yaitu kepala desa dan camat, dimana kredibilitas penelitian dilakukan dengan membandingkan informasi partisipan dalam grup maupun antar grup. Penelitian dilakukan pada camat dan kepala desa di Jawa Timur. Dilakukan juga analisis dokumen atas berbagai peraturan desa, dokumen anggaran dan laporan keuangan desa serta berbagai artikel terkait korupsi dari media online. Hasil penelitian menunjukkan adanya kecemasan yang disebabkan ketidaktahuan dan kebingungan penerapan akuntansi keuangan desa. Terlambatnya pencairan dana menyebabkan rentetan problem selanjutnya. Pemerintah desa dituntut membelanjakan dan melaporkan segera dengan bukti-bukti transaksi sesuai aturan pemerintah. Hal ini cenderung memaksa adanya perilaku disfungsional, yang dapat menimbulkan ketakutan akan tindakan korupsi. Keterbatasan sumberdaya baik sumberdaya manusia, organisasi maupun “lingkungan desa” itu sendiri menjadi salah satu penyebabnya. Penelitian ini memberikan bukti bagaimana akuntansi sederhana diperlukan untuk mendorong transparansi dan akuntabilitas. Pengelolaan keuangan yang transparan dan akuntabel mampu mengurangi kecemasan terlibat ancaman korupsi.

Kata Kunci : kebingungan keuangan, ketakutan akan korupsi, pengelolaan keuangan desa

1. Introduction

Waves of good government ends in the smallest part of countries, that is village. People insisted government accountability until the smallest level, village. (Zhang et al. 2004; Tao et al. 2011; Pesqué-Cela et al. 2009; Liu et al. 2013; Jochem et al. 2016; Huhe et al. 2015; Bebbington et al. 2006). There is a needed to empower village because of its lackness. Less of human resource or capital resources. While in other hand, research in China conclude that it is difficult to make good projects work in communities that lack good governance. (Liu et al. 2013). Accounting behavior in public sector related in dysfunctional behavior have a serious problem in some countries that lack of good governance (ter Bogt and Tillema; Sargiacomo et al. 2015; Alawattage and Wickramasinghe; Hopper et al. 2009; Duncan 2008; Wickramasinghe et al. 2004; Huhe et al. 2015; Tao et al. 2011).

This study look for evidence in village as a part of local government related the use of financial government association. People associated village with remote, lack of fund and limited capable human resources. In other hand, as cultural, people closely associate each other. Hand in hand developed the place they live. In the era of of new public management, conducting a good government in village level become seriously attention (Liu et al. 2013; Bebbington et al. 2006) .

Villages in Indonesia underwent significant changes. It was a long history, the village in Indonesia begins with the traditional village, as an autonomous region's oldest, as well as villages barangay in the Philippines, the panchayat in Pakistan, sultanates in Malaysia, small kingdoms in Nepal, gamsabbawas in Sri Lanka, the village in Java, and sakdina in Thailand. The names above are political structure with certain functions that have been known and practiced so long in each community (Alamsyah 2014)

In Indonesia, estimated at more than three quarters of the Indonesia live in rural areas. Currently there are 82.160 villages in 33 provinces. The problem that often arises is lagging progress of development and the gap between urban and rural communities. The Indonesian government is committed to improve the village, starting with regulations that many times change, reflected the understanding villages in three villages revised laws since 1979, 1999 and 2014. The difference in understanding about the village as follows:

- Indonesia Law no. 5/1979. The village is an area occupied by a number of people as the unity of the community including community unit which has the lowest administration organization directly under the Head and the right to conduct his own household in the bonds of the Republic of Indonesia
- Indonesia Law no. 22/ 1999. The village is the unity of the legal community who has the authority to regulate and manage the interests of local communities based on the origin and the local customs are recognized in national governance system and located within the Regency
- Indonesia Law no. 6 / 2014. The village is the village and the traditional village or called by other names, hereinafter called the village, is the unity of the legal community who have borders with the authority to regulate and manage the affairs of government, the interests of the local community based community initiatives, the right of origin, and / or traditional rights recognized and respected in the governance system of the Republic of Indonesia

Eventually in 2014, through the Village Law No. 6 of 2014, the Indonesian government is committed to provide the allocation from the central government budget, called the village fund to accelerate the development of rural communities into villages advanced, independent and prosperous. Indonesia government allocated 10 percent of its budget concerning in empowering people village . It is such a good news for village people. Some people are pessimistic related some corruption case in using government money in village level. Due to the increase in village fund there is the joy of being expected to be a solution to reduce the economic backwardness and raise rural communities so that poverty will also be resolved. However, behind it there is the side that is worrying because the village does not have enough human resources. The amount of the village which is only about 4-7 people with an average high school education even junior and limited mastery of the technology become a cause for concern. Growing discourse in today's society is funding the village of Rp1 billion per village. Of course, if the funds allocated to the village, the village governments should prepare its financial management system that will manage the village officials. There are concerns from various parties including officials at the village level that the village fund allocation, it will provide

opportunities for the village chief and his staff into the trap of corruption. Such concerns should not be a problem if the government immediately facilitates rural districts with the rules increase the capacity of village government apparatus as a follow-up of a package of legislation that has been mentioned above. Lately there is also a trend of increasing village chief financial violations, exposed corruption. This condition is certainly worrisome to many parties. Especially the head of the village itself, which must account for the village funds it receives. Ignorance to manage the financial and administrative be one of the causes captivated village head in a corruption case. This needs to be anticipated because if the village chief fear of corruption and not willing to use the funds received because they do not understand the financial administration, it will be dangerous the village program in enhancing the community welfare. But in fact, the village government has limitations, such as human resources and financial resources. Mostly there are only 7 people of the village who have to run all the village government activities ranging from planning, budgeting, financial reporting to community service and development of the village itself. Prabowo (2016) state that corruption can be detected by observing and analysis people behavior.

The paper aims to explore financial confusion and corruption anxiety in managing public money in situation of the implementation good village governance pressures. It proposes exploring financial and non financial information that confuse village head in modelling transformation process and outlining why and how accounting is important in building good village governance.

2. Theoretical Framework

Governance in the modern interpretation refers to the exercise of authority within a given sphere, and includes both private, non-government and public organizations. Governance, in the definition of Kooistra (2005: 70), includes “all those interactive arrangements in which public as well as private actors participate at solving societal problems, or creating societal opportunities, and attending to the institutions within which these governing activities take place. Village as a part of governmental function need to be managed in transparency and accountable (Bebbington et al. 2006). Bennett (2002) named, in village governance, there are three important indicators i.e responsibility,

accountability and national unity. In Indonesia study of village governance occurs and related in new democratic approach (Antlöv 2003).

Confusion means the state of being bewildered or unclear in one's mind about something (Oxford). Confusion also means as a situation in which people are uncertain about what to do or are unable to understand something clearly. Research on the financial confusion has not been done. Some researchers have been attributed to confusion in the family finances. Langan and Means, 1996, examined the financial quandary faced by parents in managing their finances. Professionals were found to have a wide range of anxieties relating to what they felt was the financial abuse of their elderly clients with dementia, as well as more general concern about how best to deal with financial issues for this group on a day to day basis. The financial abuse of elderly people does occur, but the article concludes by arguing that the issues raised by the research are wider for three main reasons. First, relatives and professionals are often ignorant or confused by the options available to them rather than being intent on defrauding elderly people (Langan and Means 1996). In this study, financial confusion defines as the unclear condition of village head mind about the financial implication as a new law 6/2014.

This law is the new regulations governing the village. The village was given greater authority and autonomy in regulating government coupled with greater financial authority as well. Law clearly defines the state of financial understanding concerning the rights and obligations of state finances. The village head and the device previously paid with cash soil village usually called crooked. This crooked distributed as salary village head, village secretary, head of security, *kamituwo*, *jogoboyo*, *Jogotirto*. Usually the village numbered 7-11 people. Of the district, a village also receive allowances, but still minimal depending on the ability of each district. With the new law, the government provides funds transfer, set the maximum that cater to the village head and the device by 40%. The government has also made the rules for its implementation through Government Regulation No. 60/2014 and Regulation 113/2014.

Indonesia has 82.160 villages. A large number of rural communities with a population of villages and number of devices. The planned state budget funds transferred to the village of some 10% interest

from the state budget, the amount of approximately. With the new laws are the villages that normally receives an average of transfer of funds amounting will receive an average of \$ 1 billion. This is a large amount, many villages that have never been managing money for it. This is the concern of many parties. Due to the limited resources that villages with lack of education and knowledge. Academics, accountants Indonesia ties, many non-governmental organizations are encouraged to provide assistance provide outreach to the community. However, the biggest role in the government of course is itself, both the interior ministry, the ministry of rural and disadvantaged areas, especially local government that is directly related to the villages of local and provincial governments. East Java Province is the first province that is programmed to give dissemination to all village heads in the region, amounting to 8,000 people. Working closely with the East Java – Institute of Indonesian Accountant (IAI), the program is performing well in 2014 involving more than 100 people accountant in East Java as an instructor. Based on the evaluation of instructors IAI (meeting) data showed that the failure of village leaders associated with: Accountability, Administration of Taxation, Financial Accounting, Financial Procedures, Supervision, Procurement of goods and services

Corruption is a crime. In Indonesia, corruption is a major problem. According to Transparency International Indonesia ranks third in the problem of corruption in the world. The Indonesian government is also serious commitment to eradicate corruption. The existence of the Corruption Eradication Commission as a special institution to eradicate corruption showed a good performance. Instead, the past five years rank corruption Indonesia decreased proved with appreciation. Increasing with the increasing number of suspected corruption case brought to court by the Commission is expected to give a psychological impact on government officials not to engage in corruption. At the level of village government, the media also noted the increasing village chiefs and officers were involved in corruption cases. From some cases revealed that financial ignorance, misunderstanding the process of procurement of goods and services to be one of the causes of this case.

These cases the cause of the financial fear. Some informants FGD especially treasurer said that basically they want to resign from his position as treasurer for many jobs and financial administration rules they do not understand. Most also stated that they are not allowed to resign

because the boss has been strongly believed in the treasurer or because it is in the village no one else is capable of and know the financial administration.

3. Research Method

This is focus group research, as “a way of collecting qualitative data, which—essentially— involves engaging a small number of people in an informal group discussion (or discussions), ‘focused’ around a particular topic or set of issues” (Wilkinson, 2011). The discussion is carefully planned to obtain the villages management perception of budget implementation and its obstacles. The goal of the discussion is to identify the respon of participants and understand their opinion about the “new Village Fund regulation. The participant reaction, their emotional and behavior is observed and recorded.

This study, conducted in villages of East Java Province, Indonesia. The paper opted for an exploratory study using depth interviews and two focus group discussion with “Camat” representing middle management of local government and “kepala Desa” as the head of Indonesia villages. The informen involve in Village Financial Management Development Project, in collaborating between the Institute of Indonesia Accountant and East Java Government. Each focus group lasted between 30 until 45 minutes, as part of case discussion in Village Financial Management Workshop.

The first FGD, is “camat” group. There are 3 times discussion with different group. Camat is the head of the districts which oversees and control the village area. Camats are civil servants who are responsible for the implementation of the sub-district government, including direct and supervise the village.

Table 1. Camat Group

CAMAT GROUP	LOCATION	DATE
I	Warung Desa, Trawas, Mojokerto	8 October 2014
II	Warung Desa, Trawas, Mojokerto	9 October 2014
III	Warung Desa, Trawas, Mojokerto	10 October 2014

The second round FGD conducted for village head (Kepala Desa). There are three group of different village head. Participant provided information in two ways, written responses and group discussion.

Tabel 2. Kepala Desa Group

KADES GROUP	LOCATION	DATE
I	Watu Kosek, Sidoarjo	22-24 October 2014
II	Villa Duta, Mojokerto	12-14 Nopember 2014
III	Warung Desa, Trawas, Mojokerto	10-15 November 2014

There are nine workshop topic related with topic research, ie. Village planning, budgeting, financial reporting and cases, controlling and audit, village accounting system informasian, procurement, corruption prevention. In each workshop topics, it was explain the modul material and continued with discussion. The participant ask with question related the implementation of village financial management in their home. Sometimes researcher as fasilitator guided the conversation to specific areas of the instrument. During discussion session there were several question exploring the financial information that needed in village decision making. The questions are:

1. Please, explain the village budget cycle.
2. Can you identify the information needed in making APBDes?
3. What is the obstacle of APBDes process?
4. Explain how you record village transaction?
5. Can you explain what is the process in producing financial report?
6. How village need to be controll? Who is responsible?

The discussions is recorded and transcribed for detailed analysis. There are five steps of analysis i.e. data grouping, information labels, knowledge (findings), theory, implications. The data were complemented by documentary analysis, including village financial and budget documents also regulation of Indonesia village government. It is used Krueger (2014) focus group discussion analysis method to explore the theme of discussion flow and interpretation.

Refer to Heary and Hennessy (2002) , the credibility (reliability) in focus group discussion was established by comparing information among focus group participants. The information from Camat Group and Kepala Desa Group also comparing to get an accorate and credible data.

4. Results

4.1. The type of information used for decision-making village head.

According to Law 6/2014 village is governing by the village head. As a basis for a decision to carry out his duties, the village chief need financial and non-financial information. In detail, the information is summarized in the following table.

Table 1. Village Financial and Non Financial Information

Financial Information	Non financial information
<ul style="list-style-type: none"> • The amount of budget transfer from government and municipal • Product and services market price • Government Expenditure standar cost • Tax and retribution • Revenue Villages (PADesa) • Results of the business (eg BUMDes result, ground the village treasury) • Results of assets (eg, boat moorings, markets, public baths, irrigation networks) • Organization, participation and Mutual cooperation (may include labor, goods are valued in money) • Other revenue villages (among other fees collected in the village) • Transfer (Village Fund; Part of Tax Revenue District / Municipal and Retribution DaerahAlokasi Village Fund (ADD)) • Financial assistance from the provincial budget; Budgets and Financial Aid Regency / City • Miscellaneous income (grants and donations from third parties that are not binding; and Other revenue legitimate Village (in collaboration with third parties and help companies located in the village) 	<ul style="list-style-type: none"> • Village population • The number of poor people • The absence of provisions of Regulation on the procedure for the allocation, distribution and use of fund village • Guidelines Difficulty Index Geographic Village (IKG) of BPS central office, and IKG is a variable component of the calculation of the amount of each village Village Fund revenues (as a multiplier factor or adjustment of the amount of funds the village from the calculation of the variable data area of the village, the village population and rural poverty rate). • Results of consultations that the District is not given a chance in the calculation of the allocation of each village Village Fund Regional versions. • Allocation of ADD is based on the calculation of the variable weight by 40%: <ul style="list-style-type: none"> • The area of the village (20%) • The number of villagers (20%)

Source: FGD

4.2. A Crucial Role as Village Supervisor of Camat Perspective about the Implementation of Indonesia Law No. 6 / 2014

There are totally 40 camat partipated in each class. There are three classes handled, so total participant is 120. All of participants is public servants, as government employee, they are well-informed of government budget cycle. There are vary in educational background, aged and working experience.

While discussing newspaper article titled : Village Head involved in Law cases, Camat and Government employees should be responsible (*Kades Aktif Terjerat Kasus Hukum, Camat dan Pemdес Harus Tanggung Jawab*, Surya online 28 Agustus 2014). Majority Camat FGD participants argue that there is an unfair regulation. Village fund received and used by Village head (kepala desa), why Camat also responsible for that money? They argue that related to the new responsibility as village supervisor, Camat do not have personal and financial resource in handling those responsibility. Some Camat FGD participants complaining that they do not have authority to give permission in handling the use of money or village asset, so why then they are should involve in some corruption village case. This finding related with previous research, that was done by Subakti, 2010. *“There is change the pattern of relationship between the district with the village head after the implementation of autonomy. There are other working relationships involved changed after the implementation of autonomy, such as coordinative relationships, relationships of cooperation, guidance and supervision. Changes in the work relations that occurs between the District Head to Head Village due to reduced prestige and role of the District for the Village Penebel. Declining prestige of the Head District Penebel occur because head district unable to overcome the problems that arise in the operation of village government that ultimately makes the Village Penebel prefer to coordinate directly with BPMD.”*

There is a fundamental change in the supervisory system village after village law No. 6 of 2014. Camat has a role in supervising the village. Government Regulation No. 43 Year 2014 concerning the Implementation Regulations of Law No. 6 of 2014 on the village, the village towards the stage of self-governance by juridical administrative. According to the government regulation, the village government to implement transparency and accountability of government through the village accountability reports submitted to the Regent / Mayor through the Head. Specifically, the role of Camat stated on Chapter XI PP 43 of 2014 on Development and Monitoring Implemented Village of Camat. In article 154 of this chapter, sub-district and has Pemdес main Tasks and Functions perform tasks guidance and supervision of the village. "Including facilitate the development of village regulations (Perdes), the administration of village governance, financial management and empowerment of assets and facilitate the implementation and enforcement of laws and regulations.

After the enactment of Law No. 6 In 2014 on the village, the position and authority of the village is based on the principle of autonomy that leads to the village form of independence. (Sayuti, 2014).

Law No. 32 of 2004 does not set clear and decisive mechanisms, both on the coaching duties and supervision, as ministries and regional institutions also do not have a clear legal basis in the guidance and supervision of the village. However, only emphasizes the form of delegated supervisory authority of the village administration to regional governments. Observing the participants opinion, it can be interpret that Camat needed a technical regulation, human resource and financial support, so they could implemented their obligation as village supervisor, in administration and financial supervision.

4.3. Financial Confusion that enhancing Corruption Anxiety as a theme of Kepala Desa Perspective about the Implementation of Indonesia Law No. 6 / 2014

There are totally 40 kepala desa participated in each class. There are three classes handled, so total participant is 120. Kepala desa have variety background in education and work experience. As the village head, villagers directly elect him for 6 years period. The village head are not civil servant. Majority of kepala desa participants are not well-informed in government budget cycle as they do not use to as public servant.

Financial confusion is a unclearness condition related with financial and budget regulation, recording and reporting. Delays of fund disbursement could lead to some problems. Village head have to report the use of cash in short time with the financial accountability requirement. They must spend the funds received in a short time completed invoices, receipts and taxes according to the rules state.

A financial understanding of village asset especially land asset known as “bengkok” lead village official to corruption case. In the past, bengkok, being used as salary for village head. In Law 6/2014, bengkok defined as village asset so all of revenues come from lease or rent this asset treated as revenue on village budget. It is need a new mindset to understand budget village as part of whole state right and obligation.

There is a need to balance the increased powers with improved management and accountability mechanisms. Village leadership should be held responsible for how they use the resources and that it matters to improve service delivery. Simply handing over power to the village leaders will not address inherent socio-economic differences and poverty; in some villages it might even exacerbate them. There are legitimate concerns that villages will not be able to manage large inflows of funds and functions. As we have seen above, principles of good governance and empowerment are yet to be fully implemented in Indonesian villages. The Village Council lacks legitimacy by not being popularly elected and by its limited capacity to oversee the village government. The village government lacks a credible system of financial management. No effective accounting system is in place - mandated today is a simple cashbook of expenditures submitted quarterly to the district government. Village governments are rarely trained in management and administration, or how best to serve the community. With hundreds of millions of rupiah available and the pervasiveness of clientelism in Indonesian villages, contractors and SKPD will line up in front of headman offices with promises and gifts.

The threat of corruption and abuse of power can only be averted is by multiplying and strengthening monitoring and accountability instruments. However, rather than strengthen the BPD and bolster good village governance, the RUU Desa might make the BPD further irrelevant. In the present version of the RUU Desa, the BPD is reduced to being a consultative body. It is no longer a part of the village government, as in the past, drafting village regulations and approving the budget. It is only a “consultative body that garners and channels popular aspiration”. For approval of village regulations and the village budget, the village headman only needs to ‘get the advice of BPD’.

At a time of increase of transfers of funds and functions to villages, it would be desirable to further strengthen the independence and oversight function of village councils and other accountability institutions. PNPM has shown that with proper guidance and facilitation, village accountability bodies can improve service without causing disorder and conflicts (which was the alleged reason why BPD powers were limited in 2004).

On the contrary, well-organized public accountability forums improve trust in government, strengthen the capacity to govern and make service delivery more responsive. The BPD could be

strengthened by returning to the formulation in the Law 22/1999: “BPD members are elected by and among eligible villagers”. Making the village government accountable to the community and the BPD would improve its responsiveness and capacity to manage funds and provide services. Another PNPM accountability mechanism that is worth considering is the *Musyawarah Pertanggungjawaban*, the “Accountability Forum”. This is part of PNPM’s annual planning cycle and aims to provide a forum for the technical implementation team to report to the village public how the PNPM activity was implemented and how funds were used. This could be mainstreamed into regular village governance through the new *Musyawarah Desa* proposed in the RUU Desa. With good facilitation and real authority, such an institution could provide the forum through which communities could provide more evidence to the decision making process. Let us not be naïve: a simple meeting will not change the political economy of Indonesian communities. But experiences from India tell us that the formalization of the Gram Sabha and affirmative action for women have slowly opened up previously closed rural institutions for more inclusive and deliberative processes (Besley et al. 2005). However, this needs political will from the top and technical assistance from the bottom. Otherwise, the opening up of new spaces at the village level will be captured by the elite, as has been the case in the past.

To improve the performance of village officials and ensure that public funds are used properly, villagers must be provided opportunities to review the performance of village officials and the tracking of expenditure. As we saw earlier in the section on community service delivery, citizens need information about what resources are available to their community and what performance that can be expected from service provider. Information about the performance of village officials must be made publicly available. Only by knowing what to expect, what their rights are, and where to go for more information, can citizens improve their oversight and exercise their democratic authority over public matters. There is a promising section in the RUU Desa on a *Sistem Informasi Desa*. However, this seems partly to be motivated by a control and surveillance reaction: to ensure that higher authorities have information through the *Profil Desa* and *Potensi Desa* about village life. Nevertheless, the *Sistem Informasi Desa* could also ensure that information about village resources, policies and plans are made public. A strategy should be developed by the Government to improve community access to information in the RUU Desa and its implementing regulations. This should be a community-based

public service information management system, with information provided about the budget, services and projects present in the village, and other matters of public interest. It is important that this system does not overload village governments or communities but provides the kind of information the public needs for accountability purposes in a user-friendly manner. Finding provides empirical insights about how financial information confusion and anxiety influence the willingness to implement village accounting in order to report accountable financial information in using public money.

5. Conclusion, Implication and Limitation

This paper fulfills an identified need to study disfunctional behavior can be reduced by implementing accountable accounting. It suggests that successful good village government need many integrating aspects include the mindset change and government regulation itself. This paper is important for international readers because it gives an idea of the contribution of culture in building good governance. As inspiration how to orient the culture of “gotongroyong”, togetherness, full of hospitality to please others so inclined friends with gratification trying to implement good governance a mid limited human resources, education and poverty.

Large numbers of participants allow the research limitation. Large numbers of participants could lead at systematic bias so it is needed to investigate the composition of gender, age, experience, education, civil servants or non civil servants. Future research need to reduce groups into 6- 12 participants. It will easier to notify the quality and quantify the group interaction.

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