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Accountability and accounting infrastructure in several churches in Bali

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Abstract- **Accountability in the control and management of public funds is one of the most sensitive aspects of the activities of government in all democracies. Hence, the 2007 the regulation enacted by the Republic of Indonesia contains provisions relating to control over public funds. However, the required level of accountability in public expenditure has not been achieved by some churches in Bali. The situation has remained worrisome even though the region does not lack in appropriate laws and regulation required to bring rationality into the system. Though there have been some bold steps and initiatives in the recent past by the government through strengthening existing institutions and creating new ones with responsibility for fraud prevention and other controls, the issue of weak accounting infrastructure has not been addressed. This paper argues that accountability in public expenditure can more easily be realized within the context of a sound accounting infrastructure and a robust accounting profession and not in the multiplicity of laws and anti-corruption agencies; all of which are reactive in nature. Therefore, the paper reports on the current state of accounting infrastructure in several churches in Bali, and conclude with an assessment of the existing agencies and current reform initiatives in ensuring accountability of public expenditure in several churches in Bali.**

IndexTerms**—Accounting Infrastructure, Accountability**

I. Introduction

Based on a global perspective, economic and social development is driven by accountability in all forms. Thus, accountability is an important and key essence to maintaining and creating community wealth. The development of a country in noticeably driven by accountability. The reality faced by every nation in the21st century is the destruction of human and material resources due to the lack of accountability in the management of these resources. This is evident in the society's limited knowledge on resource and material accountability. The public does not fully understand the resources possessed by this nation, Indonesia. Therefore, accountability becomes an important element in societal, political, social, and economic development.

The concept of accountability as been developing from a narrow view to a broader view, from a conceptual level toa practical level. In the field of accounting, financial accountability is the broad concepts integrated in effective and efficient use of financial resources in each activity. According to Jones (1984:4), in the UK, if the taxes paid by citizens on income from investments is not being used effectively and efficiently, the shareholders may out as firm owners. This illustrates that accountability must be placed properly. Moreover, accountability can improve the social welfare of the people, but the potential infra structure (systems, standards, professional bodies, rules, and legal frame work to support the accounting practices) is often thwarted by a variety of challenges in its implementation in developing countries. The challenge is the lack of qualified accounting personnel in both governmental and private sectors (Emenyonu, 2007).

In the private sector, the already limited number of accounting personals clearly becoming increasingly rare when compared with the number of accounting graduates. A large number of Indonesian students majoring in accounting choose to be employees instead of accounting professionals. Similarly, in non-profit organizations(specifically the Church) this scarcity also occurs. Most accounting personnel are not accounting degree holders but rather majored in economics, management, or even outside these three fields.

This scarcity concerns the accounting world, in which fewer and fewer people are interested in accounting for non-profit organizations. The *first* reason is the concept of an accountant at nonprofit organization that appears insignificant. *Second*, there is a view that social work does not require professional accountants. *Third*, attributing accountability directly to God, so this sector does not require a system that is in synchronized.

Based on the above mentioned background, this study discusses financial accountability and accounting infrastructure in several churches in Bali. The goal is to know the various forms of accountability that arise and the different types of infrastructure owned by the churches. This research is expected to contribute to the deepening of an understanding that the Church also need to have good accounting infrastructure. The goal is to improve the welfare of the community through the church, in which the Church is the spearhead and the birthplace of modern accounting.

II. RESEARCH METHOD

This research was conducted in five church denominations within the Municipality of Denpasar, Bali. The objects are accountability and accounting infrastructure that exist in each church. This research approach is Gadamer's hermeneutics. Gadamer, by utilizing facilitating theories of Plato and Aristotle, believed that a dialogue process with a text should be done in a critical hermeneutic event and that the process should be treated as a dialogue between two people, in which the dialogue is done in continuity to reach an agreement between them. In explaining the process of interpretation, he believed that every understanding is an interpretation; because each has a special understanding of the root of the condition; therefore it is a particular manifestation of a point of view.

Informants for this research are the economic observers of church are specially in Bali. They are the ones who have been part of the Church. Data were collected by means of observation. While the infrastructure condition assessment was performed by assessing each church individually. Circumstances relevant to the accounting infrastructure can be seen in the level of accountability of financial management information. To further focus the assessment a number of questions were prepared, namely:

Professionalism

a) Does the quantity of accountants support the work of management?
b) Does the quality of accountants support the work of management?
c) How is the auditing process conducted?

Standard

d) Are the accounting standards accepted and integrated with the financial statements?
e) Have the provisions have been adequate?
f) Is the resulting information timely, adequate, reliable, and relevant to the need soft the appropriate audience?

Legal Framework

g) Is there an opportunity to empower the legal frame work to support the practice of accounting?

The regulatory body

h) Is the organization supported by a competent regulatory body?

After the data is collected ,it is analyzed with Gadamer's Hermeneutic methods to interpret the results of the dialogue with the informant.

III. THEORETICAL BASIS

Accountability is described by Pollit (2003:89) as a 24-karat gold that cannot be countered by any other force except for melting. He stated, "We must have good accountability, but we do not have enough ability to reach it". Accountability will be a strong beam when it has been shaped and molded like gold.

Similarly, Bovens (2006) argued that accountability is increasingly being applied in political discourse and policy making to indicate transparency and trust. However, Bovens (2006) further observed that the strength of accountability has made its concept becoming increasingly difficult to understand because everyone has different notions about it. Thus accountability becomes an elusive concept. Consequently, the present study helps facilitate understanding in relations to the difficulty of understanding the concept of accountability.

Definition of Accountability

The term 'accountability' has experienced definitional changeover time. Sinclair (1995) suggested that the definition of accountability depends on the ideology, goals, and the language of the day. Theoretically, he further stated that accountability has a special meaning. For example, "An auditor performing financial accountability seems as if he is compartmentalized in financial issues. A politician views accountability as a constitutional statute. Meanwhile, a philosopher views accountability as a part of ethics. "This explanation suggests that accountability has different definitions depending on who is defining and which perspectives are used.

Schlenker (1997) saw accountability as something that should be responsibly reported to the observer in order for agents to perform in accordance to the specified standards, relevant to the fulfillment of obligations, duties, expectations, and costs. This definition implies that accountability is a responsibility to internal and external controllers.

Similarly, the International Organization of Supreme Audit Institutions (INTOSAI) as cited in Boncondin (2007) defined accountability as fiscal accountability of a person or an entity trusted to manage resources, managerial tasks, and programs that have been entrusted to him. Thus accountability is a responsibility for both individuals and institutions.

This opinion is supported by Inanga (1991:5), who saw accountability as a process for individuals and organizations to account for their actions or behavior. This definition contains a notion that those entrusted to manage resources should be able to explain and report on the mechanism, process, and results of the resource allocation. With that understanding, Bovens (2006) stated that accountability is a relationship between an actor and a forum, in which the actor has an obligation to explain and to do what is right so that the forum has a high level of confidence. In this case, the forum evaluates, asks questions, and provides an assessment on the work of the actor. An actor can be defined in terms of individuals and organizations, while a forum can also be defined as an individual who has an interest in the work of the actor. The actor acts as the agent while the forum as the principal. The actor performs all necessary work desired by the forum in accordance with the applicable standards.

From the above mentioned definition of accountability, it can be concluded that accountability is a presentation or disclosure and communication about performance, based on predetermined objectives and agreed upon by related parties. Therefore, accountability becomes important and relevant because to ensure accountability an agency must show truth to the associated principal in relations to the management of resources.

Inanga (1991) revealed that in the public sector, accountability requires the government to be able to answer questions related to the communal use of public resources. Society has the right to know about what actually happens in the process of resource management. This is important to ensure society's survival in the future. Further, Heintzman (2000) found that accountability is important as a means to carry out democratic control and behavioral monitoring, prevent over use of power, improving the effectiveness and efficiency of resource use.

Accountability as a financial controller is associated with as a means to prevent corruption and misuse of financial resources (Molgan, 2003). Therefore, an institution must have a strong accountability as supporting structures and processes. Bovens (2006:26) also suggested that accountability is a medicine to combat the arbitrariness of questionable regimes and money politics, because accountability acts as a controller.

All institutions across nations have the same desire to have strong accountability (McCandless, 2001), including developing countries.

Style of Accountability

Accountability disguises itself in various forms. According to Olshfski (2005) in Romzek and Dubnick(1987), accountability comes in the form of a concept that operates in several countries with diverse concepts and often contrary to the expectations of the society at large. Thus, the needs and aspirations of various parties can be difficult to accommodate in a singular notion of accountability. Accountability cannot be incorporated into a single definition. Therefore it is necessary to classify and identify ideas relevant to accountability.

First, identify who is the actor (agent) and who is the forum (principal) who must create an account. Bovens (2006) classified accountability based on different types of forum, namely: political, legal, administrative, professional, and social. Second, who should create the account? Based on the nature of the agent (actor), the notion of accountability include corporate, hierarchical, collective and individual. Third, related to cost and information: what will be delivered? This question is based on the behavior of the activity that results in an idea: financial, procedural, and product accountability (Sinclair, 1995; Behn, 2001). Fourth, why does the agent have an obligation to create an account? This is seen based on the obligation to produce accountability vertically, diagonally, and horizontally.

Various forms of accountability mentioned direct this research to analyze accountability based on a fourth question, namely vertical, diagonal, and horizontal. It is adapted to the condition of the Church organization that should be responsible vertically, diagonally, and horizontally.

Relationships of Accountability, Accounting Infrastructure, and Financial Information

According to Kimbro (2002), the role of accounting in the accountability framework is as a provider of information and audit. Financial statements provide information about economic transactions and auditing profession serves as a monitoring mechanism to double check the accuracy of the information thus providing accountability with a great potential for detecting corruption.

Similarly, Shearer (2002:569) observed that accounting practices act accountability and therefore need to perform accountability measures. The strong role of accounting as an information provider ensures that accountability indicated affects and even regulates behavior.

Potter(2005) argued that accounting can affect perception, change a language, and embed a dialogue. Thus accountability is reflected through transparency and robust accounting system infra structure. If the structure is weak, then the reflection of accountability becomes corrupted and accountability cannot be seen. This also casts doubt on the information generated.

Okere (2005) also captured an unfavorable atmosphere. He mentioned that sustainable economic development cannot be sustained without a strong accounting infrastructure.

IV. RESEARCH RESULTS

A. Accounting Infrastructure Condition

The accounting infrastructure conditions in several churches in Bali indicate that most of the churches in Bali are yet have good infrastructure. Until now none has demonstrated compliance with the standards. Based on dialogues, several informants said that most of churches as non-profit organizations do not know about the applicable standards. This gives rise to the incompleteness of the report such as budget reports, activities, and also unreliable results. The second reason is the intent to obscure information.

Some church also does not have a competent supervisor or an adequate auditory committee. This indicates the scarcity of resources to socialize and run proper accounting practices.

B. Accountant Professionalism in the Field Church Organizations

The Church as the rice up place of accounting does not have the resources to perform a competent examination. Yuesti et.al (2013) stated that the Church has lost its identity. This is due to the professionalism of Church accountants behaving the same way as if working in for-profit organizations. The impact is blindness to accountability, the artificiality of accountability, and lack of clarity in accountability. Vertically, the accountability of financial information is only accountable to the leaders of the organization, who in this case does not have enough knowledge in the field of finance. As a result, the information submitted does not produce results. Similarly, accountants performing audits in some churches do not have a good enough competence. This correlates with the level of development of the church in all aspects.

These results support the research Okaro (2004), who stated that many accountants do not have sufficient accounting education. The consequence is that the information generated abandon real needs. Referring to the situation in several churches in Bali, it is observed that many accountants who do not have enough competence. Thus ,many people may doubt professionalism of accountants and change the perception of the important role of accounting for the church institution. It is seen that a few churches do not keep records of transactions over the program managed transparently and that the use of funds in several programs is unclear.

C. Standard of Accounting and Auditing Non-Profit Organizations

As noted by Everett et. al. (2007:535), "necessary measures should be taken to produce a more specific standards with the aim of suppressing corruption in all aspects", especially in the business practices of the Church, where the mechanism of lending for certain groups is unclear. These groups have become key actors of corruption and dominate the economic activities of the church left unchecked. The main actors will continue to control and dominate all the activities of the Church which could lead to the use of large amounts of public funds. Based on observation, the dominating use of Church funds by several key actors occurs at several churches. Certain groups emerge as the leaders of corruption within the Church.

This is due to the absence of specific standards applied in the accounting of the Church, which would have different characteristics with other standards. The Church has a vision, a mission and a different foundation with other non-profit organizations. The main objective is service in the field of spirituality, not in the business field. Therefore, needs to be special standards governing Church accounting practices. In the absence of accounting standards to serve as a guide and frame work for financial reporting related to the use of public funds, Aruwa (2001:77) argued that a comprehensive report becomes vague. Infrastructure weaknesses seem to make accountability difficult to reach, and could remain as a mirage for a long time.

D. Legal Frameworks Supporting Non-Profit Accounting Practices

Legally, regulations as the legal basis of accounting and financial management of nonprofit organizations is limited. The government is more concerned with administration. Legal limitations on the conduct of administrative rules form on profit organization weaken financial controls.

The statute governing how a nonprofit organization conducts its bookkeeping is the Tax Provisions Act No. 28 of 2007. This law requires any organization to conduct proper accounting and bookkeeping for tax reporting purposes. So institute on make financial reporting and financial control merely for tax purposes. The question is "what if the Tax Act does not regulate?" Will the government make a law relating to accounting as in protection on other matters? This is due to position of non-profit organizations not as profit-oriented legal entities so that financial information may not be a top priority. Rules for report submission are set by each institution based on information needs.

E. Public Accountant Committee

Organizations for public accountant in Indonesia are still very limited in number and scope. As observed by Okaro (2004:52,) "the problem that arises is the delay of the auditor's report". The practice has been that churches as non-profit institutions do not have a strong foundation on when to submit a report in each year.

The auditor in charge of non-profit organizations such as churches is almost non-existent. It is assumed that that this type of accountant is already included in the category of non-profit organization accountant. As a result, when conducting an examination of a Church institution, auditor do not prioritize this work. Most of the churches see the examination of the Church as pro-bono work and as a side job. This results in some dissatisfaction of several churches expecting that auditors should also have competence in conducting an examination on the Church.

The consequence is that the deficit and surplus from the management of public Church funds management people are only observed by the congregation members themselves, which are only discussed in their periodic meetings. Congregation members are the ones who actually want accountants to further improve their competence in the field of organizations such as the Church.

F. Accountability Development and Use of Funds

Yuesti et.al (2013) stated that the Church has lost its identity because accountability is unclear and unfocused. The Church is a form of Non-Governance Organization (NGO) (O'Dwyer and Unerman, 2008) that has received harsh criticism related to transparency and accountability on the use of funds (Adam and Larrinaga, 2005). Ironically, not-for-profit organizations spear headed the birth of modern accounting when Brother Luka Pacioli, who was a monk, began to pay attention to the governance of the organization, especially in the areas of finance, which successfully gave birth to the science of accounting (Ikhsan and Isaac, 2005). Throughout the course of history, the very organizations spearheading the birth of accounting often ignore accounting itself. This happens in several church bodies in Bali. The crisis in the Church's behavior occurs because the inclusion of secular elements in the Church body. Every spiritual movement is compared to the value of the money earned. Secularity finally results in false accountability in the Church body.

Lately, researchers have begun to devote their attention to study the presentation behavior and the disclosure of financial statements. The research focused on behavior indicates that honesty is essential for the Church organization (Quattrone, 2004). The goal is to shape honest attitude and behavior as well as maintaining morality and ethics. Attitudes and behaviors are expected to control the balance of the organization, to support the success of the organization, and to assist management in decision-making (Burger and Owen, 2010), as well as becoming the main principle for implementing accountability in an organization (Keane, 2003). Honesty is also an essential element in Good Corporate Governance (Cheung etal., 2010). Thus honesty is a part that should not be ignored in the presentation and reporting of financial statements.

Most NGOs, especially churches, that are supposed to uphold the values of honesty, are currently experiencing a crisis of accountability, transparency, and confidence in the financial disclosure (McGann and Johnstone, 2006) so that real honest behavior is exhibited by Church organizations. That opinion indicates trust in the institution of the Church depends on the value of honesty applied in church life. But what happens to the Church is the loss of identity of the Church as an institution that upholds the value of honesty in disclosing information ,as it has happened in some churches in a certain decades. Churches lose their identity because honesty is only reserved as a concept and not ethical or moral considerations at the behavioral level.

The Church began to lose its identity in the event of an honesty crisis through a transparent disclosure of financial information in the 15^{th}-16^{th} century Roman Catholic Church. This condition posed a conflict for church leaders that gave birth to the field of accounting itself. Management of the Roman Catholic Church rejected the presence of accounting because it was feared that accounting may alter the life of Church governance with the demands to disclose all financial information out in the open and that sin had shackled the human soul that made the mind and human behavior sinful (Quattrone, 2004), the church belongs to God so that accountability is directly to God (Baker, 2004;Iyoha and Oyerinde, 2010;JacobsandWalker, 1998). Disclosure of information in the Church means that it opened the window of information of all activities of saints and this it was not allowed to disclose sensitive information regarding saints transparently. Rejection of the presence of accounting in church institutions also occurred in the Orthodox Church. Those adhering to traditional denominations rejected the presence of accounting because accounting was seen as loaded with speculation and that the data could be easily manipulated, thus not upholding the values of honesty (Reed and Bekar, 2003). This rejection indicated that the Church had not fully comprehended the psychological meaning of honesty and openness, but rather only conceptual and cognitive levels, and thus resulting accounting as a constant conflict for accountants. Justification arose when a conflict emerged and the behavior of accountants appeared. Behaviors of honesty and openness were neglected by the human aspect that is only able to think with the mind and not with the heart.

The crisis of accountability and moral dilemmas also occur in several churches in Bali today. This crisis is seen at the time of financial statement reporting that emphasizes on fabrication the church's financial statements. Churches that have applied modern accounting systems (Statements of Financial Accounting Standards, SFAS 45) in the reporting of financial statements are swayed in the moral dilemma brought about by the principle of honesty in the reporting of financial statement. In addition to the principle of moral dilemma, the current arrangements lead to the crisis of honest behavior. The main cause is the lack of emphasis on the function and meaning of the financial statements and the report form that ease report fabrication. The fabrication of financial statements occurs because humans do not understand who he is and what the financial statements mean.

Humans have a responsibility to God as it is the reality that man is created in the image and likeness of God. The good nature of man comes from God while human vices is the fruit of the human mind itself. Expression of God’s good nature is manifested through responsibility towards all God's creatures. Human beings are created in His image (Genesis 2: 26). Humans have the responsibility to perform duties that demonstrate Divine qualities. Mankind’s responsibility is to manage God's blessing responsibly while maintaining the environment and benefiting human lives. If both aspects, fellow humans and the environment, can be achieved then man has fulfilled personal responsibility to God and the concept of equilibrium is realized in human life. Accountability of man to God, others, and the environment is performed honestly and openly. This principle will continue to run on all aspects of life when humans are capable of doing well. When a man cannot do it bring a new crisis in the modern world the same behavior.

Deegan (2004) stated that in the normative level, stakeholder theory should be able to describe the relationship between stakeholders based on ethical moral consideration. However, stakeholder theory expected to balance the interests of all parties is ultimately unable to do so. The ethical and moral aspects are seen through various lenses and interpretations thus leading to different practices. Transparency and financial disclosure crises are reinforced which normatively means that ethical moral crisis is occurring. Ethical and moral crises occur because the stakeholder theory is applied only at the managerial level, looking after the interests of dominant stakeholders’ interests above the interests of all shareholders. In such a case, the stakeholder theory as failed as an equilibrium theory.

The failure stakeholder theory as a theory of equilibrium means the failure of accounting to resolve its own problems in which accounting sides with the shareholder (Jinnai, 2005;Toms, 2005). If so, accounting practically has not experienced a strong change despite substantial normative changes that it has undergone, which is to consider aspects other than shareholders. Ownership of capital indicated in previous studies mentioned has not favored the Owner of Capital (the True Stakeholders, i.e., God). God’s ownership is absolute, which is important to consider when disclosing financial information (Gioa, 1999). God gave full authority for humans to manage God's creation(Genesis 2: 15). But man has not been able to interpret God’s command for protecting, maintaining, and managing what he has.

G. Mechanism and Process of Transparency

The principle of honesty in the disclosure of financial statements has actually been mandated from long ago. Evidence of this mandate can be seen in the history of the Bible in which God made an effort to restore the condition of His people from a deviating path to the right direction through a covenant called the Ten Commandments of God. One of the commandments states, "Do not bear false witness against thy neighbor" (Ex. 20:16).This command asks the people of God, through and within the church, to always be honest.

A Church as a form of NGO has different characteristics with other NGO agencies. The Church has the duty to account for its activities openly to the public and especially to God. Transparency crisis that occurred in the institution of the church is a cause of concern. This concern tests every organization to make behavioral changes in more openly disclosing financial statements. The Church can build its organization with Good Church Governance through several ways, including first, involving accounting that implements the public interest and doing societal research in an attempt to realize the development of accounting knowledge. Second, modern accounting theory has a strong influence when the public evaluates financial performance so there needs to be a balance with the concept of Divinity in the form of accountability to God. Third, NGOs require accounting as a means to provide for the needs of society as a form of responsibility to others (Lehman, 2007).

Church organizations are often unaware of this role, which is why misuse of accounting occurs. One pattern in the misuse of accounting committed by the church is done when a settlement of economic dispute is done with them balance use of modernity and biblical approaches. Conflict resolution is done with the modernity pattern more so that the biblical one, which makes the Church loses its true identity. The identity of the Church should not solely side with the owners of organizational capital lone but rather people's interests, which is are enveloped by the model that influence the reporting models of financial statements.

The NGO financial statements model shows that financial statements of non-profit organizations (e.g., the Church) is not much different from political organizations, cultural institutions and business institutions (Lehman, 2007), something that continues to be a dilemma (Kilby, 2006;Unermanand Bennett, 2004). Management tends to choose not to be open and transparent when presenting financial statements because the financial reporting models are over shadowed by political and cultural elements. The *first* reason, management is often asked to involve people who should not be involved and the fund share not provided by the donors. *Second*, certain cost groups cannot bernet by the proposed costs in the budget. *Third*, the church elder do not want to disclose the financial statements and provide transparent information with clear ethical and moral reasons (Burger and Owens, 2010). These reasons actually violate ethics and moral considerations for the users because user does not get the information as it should be presented. Users are disadvantaged in the decision making process without the support of relevant and open information, which results in ineffective decisions.

H. Practice of Corruption and the Anti-Corruption Commission

Behaving transparently out in the open is essential. Based on several studies, the reason that individuals perform dishonest acts or not being transparent and open when making financial reports is money motivated, namely high profits and bonuses (Andrew, 2007; Healy, 1985). In addition to the money motive, another reason for dishonesty in the presentation of the financial statements is the environmental conditions (Kamla, 2009), organizational culture (Askary and Jackling, 2004; Gelfand, Lim, Raver, 2004), and also the leader of the organization (Hall et al., 2004; Ritchie and Richardson, 2000).

Based on observations, corruption also occurs in the body of the Church. The practice occurs in both revenue and expenditures posts. The practices take place from the top to the low levels of management. This happens due to a lack of oversight on the use of communal funds. Commission comptrollers in some churches do not have sufficient competence. Most churches observed in Bali do not have financial controllers. Thus monitoring and control over the use of communal funds is very weak.

Dishonest behavior is caused by sin that has shackled the human mind to become dishonest and unethical. Sin makes man loves only money. Love of money is the root of all evil, which blinds the heart of every human being. Love of money shows that humans only love themselves. When man loves himself, he has ignored the balance in man’s relationship with God, between other humans, and with all creatures in the surrounding environment. An organization’s environment, cultural, and leadershipall have important roles in shaping the character of the financial manager as a representative of God to give truthful information about the management of God’s blessings.

I. Discussion of Conditions and Use of Funds Accountability People in several churches in Bali

Church funds come from the people. The purpose of people giving money to the Church is as an offering of gratitude for blessings received. Thus the primary responsibility of the use of funds is for it to be returned to the people. The funds are used entirely for the benefit of the people not for the benefit of individuals and groups. So the financial statements are reported to and accounted for all the people in all circumstances.

Based on observations, there are indications of human behavior fabricating financial statements made in accordance to certain interests. Interests in question are the interests of the provider of financial statements and the interests of the decision makers. Churches prepare financial statements in accordance with the interests of the needed information. Such information includes information about the sources and uses of funds.

Over time, forms of financial statements have changed. This change occurred because the information required is become increasingly complex and interested parties are increasing in numbers. Based on analysis using hermeneutic approach, financial statements are made in accordance with the interests of parties involved. Needs and interests of information contained in financial statement are ever increasing; demanding the quality of financial statements to be in accordance with duties and callings. But the form of financial statements that arises is precisely out of the initial corridor and turning towards the direction of human tasks alone.

The reality of the Church's life journey does not reflect peace because the secular aspect of the financial statements is very thick. This has an impact on questionable behavior that dominates the reporting of financial statements (Yuesti et.al, 2013). Secularity in the financial statements shows the aim of ownership aspect (surplus) lies more on the congregation side. Proceeds are recognized as revenue, giving rise to the desire to always have a surplus. Similarly, expenditures are recognized as managerial expenses management that pressures the Church to become more efficient.

Financial statements based on surplus revenue and the application of budget surplus indicates the strength of the secularity aspect. In addition, the form of financial statements also refers to the modern financial statements that may not necessarily be in accordance with the conditions of the organization. Financial Accounting Standards (FAS) does indeed govern how a non-profit organization delivers its financial statements. The standards also specifically regulate non-profit organizations such as religious institutions. Both FAS statements governing non-profit organizations and religious organizations are not correspondingly compatible to the Church organization. Church duties as specified by Three Calls of Duty do not prescribe the Church to raise funds for other tasks. The goal is for the benefit of its people. Therefore, the financial statements applied should be the financial statements based the Church’s Three Calls of Duty. These duties include *koinonia*, *diakonia* and *marturia* (fellowship, ministry, and witnessing). Churches must undertake the tasks of fellowship, service, and witnessing.

The fellowship task aims to strengthen human fellowship with God through fellowship with others. Fellowship is a form of relationship between man and God. Man's relationship with God is realized through man's relationship with others. Man's relationship with God in fellowship is realized through meaningful thanksgiving worship. Thanksgiving worship, when associated with financial matters, is shown through offerings. So people who give offerings are in fellowship with God.

The second task is to establish good relationship with fellow mankind by way of serving others. Services are provided to the needy and weak. People who are in a state of sickness, childbirth, deprivation, sorrow, and joy are people who need service.

In addition to conducting a relationship with God through service to man, man's relationship with God is seen through the testimony of man's relationship with others. Man testifies that he has a good relationship with God through programs created by humans.

As the solution to reveal the Three Calls of Duty, churches should construct financial statements. Churches as the organizations bestowed with God’s trust, must carry out the tasks that become the calling of the Church, namely in fellowship, to witness, and to serve. Financial statements that have been implemented contain too many secular elements. Therefore, it needs to be constructed into a report that shows the Church’s calling.

Financial statements containing many elements of secularity show human behavior that is full of fabrication. In contrast, the financial statements have contained elements of secularity effect human behavior to behave secularly. Constructs have made to suppress and reduce the chances of fabricating financial statement information. Theologically, people would be more motivated to perform spiritual activities to control themselves against deviant behavior resulting in falsified financial information.

V. CONCLUSION

Based on the above results it can be concluded that accountability that occurs in several churches is still weak horizontally, vertically, and diagonally. This is evidenced by the delivery of information that still prioritizes to the interests of certain parties without prioritizing information disclosure.

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