

CONSTRUCTION ACCOUNTABILITY IN THE RENTAL HOUSE SERVICE BUSINESS

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ABSTRACT

The complexity that exists in business entities makes rental house service business owners to carry out good accountability and deep actualization. Homeowners in running their business are not only profit-oriented which is used as the initial intention in running their business. Instead, it interprets the value of accountability more deeply, namely accountability which is in line with the original intention in doing business with high spirituality. The purpose of this study is to reveal the construction of accountability owned by rental house service business owners domiciled in Surabaya. The research method carried out uses the phenomenological paradigm, which digs deeper into the value of the ever-changing and dynamic phenomenon of the rental house service business. The results of the study explained that the construction of accountability carried out consists of accountability for the tenants of the house, the surrounding environment, and God as a reflection of man's final self to life. Accountability carried out by home rental service business owners is constructed based on the value of local wisdom, culture, social, and religion.

Keywords: *Accountability, Spirituality, Rental House Service Business, Phenomenology*

INTRODUCTION

Increasingly fierce competition between business entities results in high complexity. This complexity requires business entities to give their best efforts through products or services that are superior to competitors in order to achieve goals. Therefore, the success of a business entity is determined by how to manage and interpret the accounting capabilities that exist in the entity through performance. The performance of the entity will be carried out by the owner both in terms of finance and non-financial whose management uses the principle of accountability.

The principle of accountability is a form of responsibility of business owners which is usually expressed through the form of reports. Whereas Zadek, Evans, and Pruzan (2013) stated that the output of accountability is not only in terms of reports but has a broader meaning, namely to be fully accountable to the public. Therefore, organizations need accountable management in

order to create good accountability as coveted by accounting entities. With good reporting of every organizational activity related to accountability, public trust will be high.

Research in the field of accountability is divided into two, namely accounting regarding the finances of entities engaged in accounting and non-accounting, namely regarding social, religious, and many others. Leatemia and Usmany (2021), Nicholson, Pugliese, & Bezemer (2017) stated that a positive correlation between the financial statements presented and accountability for financial management. This research was conducted in government organizations, which are more likely in the field of accounting which suppresses the importance of pursuing profits. In contrast to non-accounting accountability, it is realized in accordance with norms, customs, social, to religion.

Paranonan and Totanan (2018) define that karma or the system of *sow tuai* underlies the existence of a form of accounting and accountability for accountability to the people in Giri Temple. This research was also supported by Basri, Nabiha, & Majid (2016), Randa (2019), and Lamberton (2015). The accountability presented is more social and religiously specific. While the scope of this study is broader, accountability is seen in terms of financial, social, and spirituality which has a widening scope not based on the specific religion but based on the beliefs of the owner or entity. This difference in paradigms encourages researchers to look for the urgency of the importance of accountability in business entities, especially home rental service businesses.

The housing business or better known as a service business that provides home rentals is a promising type of field for property owners located around urban centers, office industries, or campuses. Rental houses have various functions such as for temporary replacement of residences with a variety of characters adapted to other supporting facilities (Selviani, 2018). This means of support can be seen from internal and external factors. Internal factors such as buildings, locations, to the facilities provided. External factors, for example, public facilities around the house and easy access to various places.

In addition to pursuing the concept of profit-oriented accountability of capitalism, another drawback is that rental house service business owners also have concerns due to the large number of competitors in the property sector. So that the owners often make regulations in accordance with the values and principles that are believed. In fact, according to Peraturan Daerah Provinsi Jawa Timur Nomor 79 Tahun 2018 concerning Procedures for the Implementation of Housing Business in East Java Province, this business requires obtaining approval and following the values held from

the surrounding environment.

The purpose of this study is to answer the formulation of problems that exist in the house rental service business in Surabaya by constructing the meaning of accountability seen from various sides to the tenants of the house, the environment around the house, and God. Homeowners have a high level of intellectual, emotional intelligence, and spirituality so apply the practice of accountability. Accountability has an orientation both on the material in commerce and non-material with the owner having a moral accountability to the social environment and oneself. Moreover, accountability is addressed to God as a manifestation of individual spirituality.

LITERATURE REVIEW

Alderfer's Theory of Motivation (ERG)

Alderfer's theory of motivation (ERG) is a further development of Maslow's theory of needs initiated by Clayton Alderfer. Alderfer grouped the main needs into three main parts, namely existency, relatedness, and growth (ERG) as stated by Harsuko (2016), Robbin & Judge (2017), and Moorehead & Griffin (2013). The ERG motivation model approach uses comprehensive leadership, looking at transactions and transformation in all activities that have been carried out. Another advantage in this theory is more practical if applied in everyday life because it is empirical. The following is an explanation of Alderfer's theory of motivation (ERG), among others:

1. Existence (the need for existence or recognition)

The need for existence is closely related to the primary need to survive. For example, the needs of clothing, food, and boards. If connected with Maslow's theory of needs, these needs lie in physiological needs and the need for a sense of security.

2. Relatedness (the need for affiliation or relationship with another)

The need for affiliation explains how important it is to maintain interpersonal relationships. For example, improving social status, having a good reputation, and so on. This need is the same as the affiliation need of Maslow's theory.

3. Growth (the need for progress or development)

The need for progress describes the need for individuals to have more creative and productive contributions both to one's own life and the surrounding environment. The

realization of this need is manifested in the need for self-actualization that exists in Maslow.

Accountability

Accountability is a familiar word in the world of economics and business. Ismaya (2014) and Mohamad, Rasul, and Umar (2014) said these activities can be synergized both in terms of law and agreements. Accountability is one of the obligations made by an entity so that it can be held accountable for its performance to other entities which is carried out periodically. This accountability has a broad meaning, not only based on formal forms of finance but also on the external scope of organizations such as society. This activity is carried out as a form of control, especially in the achievement of the ak of the entity. Mahmudi (2013) explains that the types of accountability consist of:

1. Vertical accountability. This type of liability is reported to the holder of higher authority of an entity. For example, the accountability of the branch head to the head of the center within the company.
2. Horizontal accountability. Types of accountability carried out by entities to society or between institutions that are not bound by the relationship between superiors and subordinates.

Therefore, accountability has a more thorough meaning from the vertical and horizontal sides. Vertical, accountability looks at the side of interpersonal relationships that occur in business entities. Horizontally, accountably looks at relationships seen from the side of actualization and spirituality.

Spirituality

In the development of the times there is a new literacy in business and non-business organizations that has a tendency towards the value of spirituality. That value does not refer to the change of a particular religion or an individual's beliefs, but is broader than that assessment. Martinez & Cooper (2017) states that the spirituality that exists in the organizational environment is closely related to the self-reflection of the individual aimed at self-actualization and the surrounding environment.

Spirituality explains the intelligence that sees more deeply the self-meaning of man. In contrast to religion, which is more inclined to emotional intelligence based on a religion recognized by the state and books according to beliefs. Riyadi & Anggraini (2022) agree with the statement that formal religion is more aimed at the external environment. Meanwhile, spirituality interprets it into the internal so that it can be done by individuals who can be done in action. Internal actions are in the research of Kustiwi and Sawarjuwono (2021) and Nurindrasari, Triyuwono, and Mulawarman (2018). Spirituality literacy in business organizations gives a new view that if done it will give a significant impact both to the individual self and the organizational environment.

RESEARCH METHODS

The research method used is a qualitative method with a phenomenological approach to answer the formulation of problems in drawing accountability consequences owned by rental house business owners domiciled in Surabaya. This accountability consists of three parts, namely accountability for the tenants of the house, accountability for the environment around the house, and accountability to God.

The phenomenological approach according to Eliade in Roby Hanafi (2015) defines that the results of the study are influenced by the point of view of the informant. If the subject of the study is a person who has a high intelligence of spirituality, then the orientation of management and accountability of his efforts will be based on more personal matters.

The data collection carried out by researchers was obtained from various sources, including observations, interviews from informants, and documentation. After the data is collected, a re-examination will be carried out to find out the validity of the data by triangulation. Triangulation is carried out by combining data related to accountability in the cost rental service business. The data will be verified for consistency between observations, interviews, and documentation to be reliable.

Researchers chose phenomenological data analysis techniques to process the results obtained from several informants. The data is in the form of interviews, notes, and even recorded audio. Here are some of the phenomenological steps that Stevick (1971), Colaizzi (1973), and Keen (1975) put forward in Creswell (1998) including:

1. Beginning. The first step taken by the researcher is to describe thoroughly the phenomenon obtained from the informant. Audio recordings that are the result of in-depth interviews

are encrypted into writing.

2. Horizontal. The second step is to collect relevant data and information from various sources obtained.
3. A collection of meanings. The next step, the researcher sorts and groups the appropriate categories so that there is no vagueness.
4. The essence of the description and meaning. The last step is carried out to draw a common thread from the data obtained so that it can find the results of the study.

RESULTS AND DISCUSSIONS

The background of the establishment of a home rental service business carried out by Mr. B, as an informant, is because he has bought a house around his workplace and has many properties in places that are considered to have advantages. These advantages such as location, access, value, and the surrounding environment. The results of the first house rental which is considered quite promising coupled with the savings owned, the owner continues to develop his business in the property sector, namely house rental. Here's what the homeowner's statement is:

"At first I bought a house close to my wife's work. Instead of the house being idle and there being damage here and there, it was finally decided to be contracted. It just so happens that someone wants to, especially the environment here is close to the campus. After that, it finally became a continuity to buy property and rent it out. Then, I chose to buy the property."

The first rented house, originally contracted by several female college students in groups was rented and paid annually. Over time, the owner found irregularities ranging from many complaints from the surrounding community, unkempt houses, and many others. Finally, the owner decided to terminate the contract and rent it out to another party which was his own neighbor used by his son. The second house, rented to female students due to the location factor close to the campus area. Tenants are required to rent and pay on an annual basis with a payment method that can be communicated with the landlord. Reflecting on the first house, the second house is entrusted to local residents who have a family to maintain and manage the boarding house. The last house is an investment house if the owner can no longer live in the current official house that has been occupied. Therefore, the owner rented it out to residents around the house.

Homeowners in running business entities in the property sector are in accordance with Alderfer's theory of motivation which states that each individual must have different personal needs. This theory consists of three levels that exist in man. Existence, mr. B indicates the existence of his business in the field of house rental property for the original intention of his living needs. Relatedness (relationship), the landlord has relationships with various parties such as tenants, home managers, and the surrounding environment. Growth is analogous to the manifestation of the self-actualization of the owner to the universe through the form of spirituality. Alderfer ERG's theory of motivation corresponds to research conducted by Harsuko (2016), Robbin & Judge (2017), and Moorehead & Griffin (2013).

Construction Accountability Business Rental House Services

1. Accountability to the tenants of the house

"I built a house rental business because the house was empty. In addition, there is a fortune to be able to buy land around the campus."

The three lands owned by the informant are buildings that have a high economic benefit value, located around the state campus area in Surabaya. However, the informant chose to rent out both buildings by choosing the market share of someone who was already in the household and one land for female students around campus with the tone of the home manager.

The landlord implies his lease contract for at least one year with a payment contract that can be communicated according to the ability and will between the two parties. Nicholson (2017) and Hyndman & McConville (2018) explained that accountability is a system that business processes can use to ensure fairness and transparency. The owner controls the business by computerizing and sending it either to the tenant or one of his guardians.



Source. Processed Data

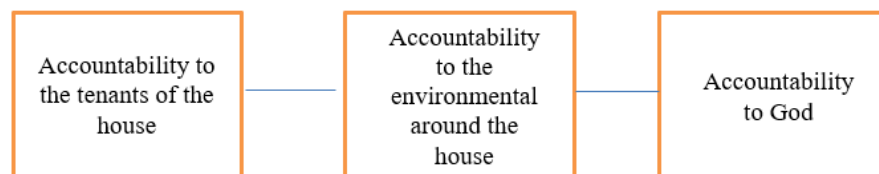
2. Accountability to the environment around the house

"Initially, my house was rented by students but it was not maintained and there were many complaints from neighbors around. Starting from noise, garbage, and much more. Finally, I'm segmenting in households and college students but definitely with the right controls."

Accountability has a comprehensive concept, namely managing funding and non-funding reports (Basri, Nabiha, & Majid, 2016) as well as the relationship between the owner's actions as an agent by having responsibility to the environment around his business (Williams, 2015), Lamberton, G. (2015). Finally, the owner rents it out to neighbors who in fact already understand the background of the tenant. Other properties are rented out to female students but are still supervised by rental managers in order to synergize with the rules and policies of the surrounding environment. The last house was rented out to the administrator of the mosque in the housing complex.

3. Accountability to God

The owner in applying accountability to God through the belief in spirituality that is believed. Owners are not only looking for profit but are still based on a reflection of values, morals, social, and religion. In line with the existing management concepts in business processes by Nurindrasari, Triyuwono, and Mulawarman (2018), Randa (2019), and Muzzenberg (2014) define must combine the best ideals in interaction with one another for the welfare of common property based on divinity. The landlord decided that the rental of his house was devoted to tenants who were already married to both assets of his property. While the property assets are leased to third parties, the owner hires a manager to maintain and supervise to comply with the norms prevailing in the community. In addition, the owner also rents out his assets based on his background, profession, and actualization in the form of renting out his house to neighbors and the marbot profession. The principle of informants is to do business but to ensure mutual welfare in terms of spirituality. Here are the constructions of accountability that can be processed:



Source. Processed Data

CONCLUSION

The conclusions obtained from the formulation of the problems in the study, namely exploring the construction of accountability owned by rental house service business owners domiciled in Surabaya have three results that are judged from a phenomenological approach. This conclusion consists of the accountability of the rent business voter to the tenant of the house, the environment that exists around the home rental business, and God as the highest level of spirituality.

Accountability to the tenant of the house, by making a receipt as proof of payment received physically - non-physically by the tenant of the house and one of his guardians. Next is accountability to the environment around the business, the owner uses several approaches. The first rental house can be directly managed well by the owner because he knows the background of the tenant of the house. The second house, the owner entrusts to the manager of the rental house who is one of the residents of the area around the boarding house to match the value of the surrounding environment. The last rental house, the landlord entrusted to the tenant because the tenant's job is a "marbot" of the mosque. Accountability to God, business owners believe that every business process – non-business will return to God as a reflection of spirituality.

The limitation of this research lies in the field of business business which is only in the field of rental house service business. It is hoped that other accountability research can be carried out in various other business fields, both profit and non-profit. In addition, the object of study uses one informant. Whereas as we know, the more informants, the more literacy obtained will have various points of view.

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