VILLAGE FINANCIAL MANAGEMENT: AN OVERVIEW OF HABERMAS CRITICAL THEORY

Zahrah Indah Ferina1, Eko Ganis Sukoharsono2, Lilik Purwanti3, Roekhudin4

Student of Doctoral Program, Accounting Department, Brawijaya University, Malang, Indonesia; Dehasen Bengkulu University, Bengkulu, Indonesia1

Accounting Department, Brawijaya University, Malang, Indonesia2,3,4

Corresponding author: zahrahindah@student.ub.ac.id

ABSTRACT

This article examines the importance of the village financial management process using the Habermas Communicative Action Theory method. The focus of the research is to criticize where there are still village financial management processes that are still not transparent. This study uses a critical approach method. Data was collected through field observations and indepth interviews with informants in Air Putih Village, Central Bengkulu. The results of the discussion stated that communication actions, in this case, have been carried out in every stage of the village financial management process between residents and the village government, but the communicative form that occurs is still in the form of instrumental rationalization in which the public space which should place the communicative on an equal footing in obtaining their needs, will but it doesn't seem to be working properly. Therefore, a communicative ratio action must be taken to change it. The right communicative action is very important for the creation of transparent finances. This is something that is important for the creation of inclusiveness and sustainable development in the village.

Keywords: village financial management, Habermas Communicative Action Theory, Transparent and communicative finance.