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Accountability and Transparency in Budget Management of Art Performance Activities at BKMF De Art Studio

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Abstract

Purpose: This study aims to analyze the implementation of transparency and accountability in financial management at BKMF De Art Studio, particularly in the implementation of performing arts activities.

Research Methodology: This study employs a qualitative descriptive approach. Data were collected through documentation, observation, and analysis of financial reports managed by the treasurer of BKMF De Art Studio. The research focuses on the processes of financial recording, reporting, and accountability in performing arts activities.

Results: The results show that BKMF De Art Studio has implemented financial management practices that reflect the principles of transparency and accountability. Financial records are maintained systematically, detailing the income and expenditures associated with performing arts activities. Financial reports are also presented openly to members, thereby increasing trust in financial management. However, limitations remain in the standardization of documentation and the consistency of financial reporting.

Conclusions: Overall, the financial management of BKMF De Art Studio can be considered sufficiently transparent and accountable. The organization has demonstrated good governance practices, although improvements are still needed in the systematic preparation of financial reports and documentation standards.

Limitations: This study is limited to a single organization and relies solely on internal financial management data; therefore, the findings cannot yet be generalized to other organizations.

Contribution: This study contributes to the development of public sector accounting knowledge, particularly in student-based nonprofit organizations, and provides practical insights into improving transparency and accountability in financial management.

Keywords: *Accountability, Financial Management, Nonprofit Organizations, Performing Arts, Student Organizations, Transparency*

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1. Introduction

Financial management is one of the essential aspects that determines the effectiveness and sustainability of an organization. Every organizational activity requires proper financial planning, budgeting, implementation, and evaluation to ensure that resources are utilized efficiently and responsibly. Effective budget management is necessary to minimize the risk of financial inefficiency, misuse of funds, and failure to achieve organizational objectives. According to Permata (2023) and Shaheen (2023), proper financial management plays an important role in ensuring that organizational resources are managed effectively through systematic planning and control mechanisms. Similarly,

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Homauni, Markazi-Moghaddam, Mosadeghkhah, Noori, Abbasiyan, and Jame (2023) emphasizes that budgeting serves as an important instrument in supporting organizational activities because it provides a framework for estimating income and expenditure during a specific period.

Student organizations, including organizations engaged in arts and creativity, also require effective financial management practices. Although student organizations are generally non-profit oriented, they manage various financial resources obtained from membership contributions, sponsorships, donations, and activity revenues. Therefore, financial governance principles are needed to ensure that organizational funds are managed appropriately. BKMF De Art Studio, as a student organization focusing on artistic development, has an important role in facilitating students' creativity through various artistic activities. One of its main activities is art performance, which involves various fields such as visual arts, music, dance, and theater. The implementation of these activities requires financial resources for various purposes, including equipment procurement, stage preparation, production materials, consumption, and publication. Therefore, effective budget management becomes an important factor in supporting the success of organizational activities (Anderson, Cronk, Best, Radin, Schram, Tracy, & Bartram, 2020).

In organizational financial management, accountability and transparency are two fundamental principles that determine the quality of governance. Accountability refers to the obligation of financial managers to provide explanations and responsibility regarding the use of resources entrusted to them. Busuioc (2021) explains that accountability is related to the obligation of an actor or organization to explain and justify their actions to relevant parties. Meanwhile, transparency refers to openness in providing information regarding organizational activities, including financial information, so that stakeholders can access and evaluate the information provided (Albu & Flyverbom, 2019). The implementation of accountability and transparency can increase stakeholder trust because financial processes and decisions become more understandable and measurable (Manggaprouw, Anggraini, & Yusuf, 2025).

However, the implementation of accountability and transparency in organizational financial management still faces several challenges. Many organizations continue to experience problems related to incomplete financial records, limited disclosure of financial information, and inconsistent reporting systems (Sujarweni, 2015). These conditions may create difficulties in evaluating financial performance and may reduce stakeholder confidence. Previous studies have largely examined accountability and transparency practices in government institutions, village financial management, and formal non-profit organizations (Anggriani, Iskandar, & Nurodin, 2019; Nurrizkiana, Handayani, & Widiastuty, 2017). However, studies focusing on financial governance practices in student-based arts organizations remain relatively limited. This indicates a research gap regarding how accountability and transparency principles are implemented in small-scale non-profit organizations with dynamic activities and limited administrative structures.

The importance of accountability and transparency becomes more significant in organizations that manage activity-based budgets, such as student art organizations. The financial management process in art performance activities involves various stages, including planning, budgeting, implementation, recording, and reporting (Fanelli, Donelli, Zangrandi, & Mozzoni, 2020). Each stage requires responsible financial practices to ensure that the allocated funds are used effectively and can be accounted for. Previous research highlights that transparency and accountability are important elements in improving financial governance and organizational trust (Efunniyi, Abhulimen, Obiki-Osafiele, Osundare, Agu, & Adeniran, 2024; Olatinsu, & Eke, 2025). Therefore, analyzing financial management practices in student organizations can provide valuable insights into the application of accounting principles within non-profit organizational contexts. Based on this background, this study aims to analyze the implementation of accountability and transparency in budget management at BKMF De Art Studio, particularly in the implementation of art performance activities. This study focuses on examining financial recording practices, reporting mechanisms, documentation processes, and responsibility for the use of organizational funds. Theoretically, this research contributes to the development of accounting literature, particularly in the field of non-profit organization financial management. Practically, this study provides recommendations for improving financial governance practices to create more transparent, accountable, and sustainable student organizations.

2. Literature Review and Hypothesis/es Development

2.1 Accountability Theory

Accountability is an ethical concept closely associated with public administration and organizational governance. According to Saragih and Sari (2024), accountability has several related meanings, including responsibility, answerability, and blameworthiness, which are commonly used to explain aspects of public administration and governance. The concept of accountability has become an important topic of discussion not only in the public sector but also in non-profit organizations, foundations, and corporations because it relates to the extent to which organizations are able to justify their actions and decisions to relevant stakeholders.

Accountability is closely related to the principle of responsibility, in which an entrusted party (agent) has an obligation to report and explain the success or failure of activities to the party that provides the mandate (principal). In non-profit organizations, accountability is an essential element because it is required to evaluate whether an organization can maintain sustainability, provide services effectively, and demonstrate responsible management performance (Pertiwi, Semiwati, Permatasari, Widatiningsih, Nurung, & Jalaludin, 2025). Furthermore, accountability is considered a crucial element in achieving good governance because it ensures that organizational activities are carried out responsibly and transparently (Seputro & Mustafida, 2023). The concept of accountability remains important because it emphasizes the responsibility of individuals or organizations toward other parties who have the authority to evaluate their actions (Sudartini & Werastuti, 2025). Therefore, transparency and accountability are considered fundamental principles in financial management for both governmental and non-governmental organizations (Merta & Herawati, 2022).

2.2 Transparency Theory

Transparency refers to the openness of information, particularly financial information, provided honestly and accessibly to stakeholders. Transparency reflects the right of stakeholders to obtain clear, accurate, and comprehensive information regarding organizational activities (Purnomo & Putri, 2018). According to Rodorff, Siegmund-Schultze, Guschal, Hölzl, and Köppel (2019), transparency and accountability are closely interconnected concepts that describe how individuals and organizations are required to disclose and justify their actions. The existence of transparency enables stakeholders to assess organizational performance and evaluate the extent to which accountability principles are implemented. Kristianten (2006) states that transparency can be measured through several indicators, including (a) the availability and accessibility of documents, (b) the clarity and completeness of information, (c) openness of organizational processes, and (d) the existence of regulatory frameworks that ensure transparency. These indicators demonstrate that transparency is not limited to providing information but also involves ensuring that the information is understandable, accessible, and supported by appropriate mechanisms.

Organizational activities are supported by financial resources; therefore, effective financial management becomes an important aspect of organizational sustainability. Organizational funds are not only obtained from internal sources but may also come from external parties who support organizational programs and activities. The involvement of external funding sources creates the need for organizations to demonstrate responsible financial management through accountable and transparent practices. Financial management processes, including fundraising, planning, allocation, and utilization of resources, must be carefully considered to ensure that organizational objectives can be achieved (Manggaprouw, Anggraini, & Yusuf, 2025).

Planning is an important component of organizational management, and it is commonly represented through budgeting processes that describe future organizational activities. According to (Tolzmann, Vincent, & Lewis, 2024), a budget is a financial operational plan that contains estimated expenditures for planned activities and expected revenues within a specific period. A budget can also be interpreted as a formal statement of estimated income and expenditure that is expected to occur during one or several future periods. Therefore, effective budgeting plays an important role in supporting transparency and accountability because it provides a clear framework for monitoring financial activities and evaluating organizational performance.

2.3 Financial Management in Non-Profit Organizations

Financial management refers to the process of planning, organizing, controlling, and evaluating financial resources to achieve organizational objectives effectively and efficiently. In non-profit organizations, financial management does not primarily focus on profit generation but on ensuring that available resources are utilized responsibly to support organizational programs and missions. According to Erfiyana, Arifudin, and Kartika (2025), effective financial management requires systematic planning, implementation, supervision, and reporting mechanisms to ensure that organizational resources are managed properly.

Student organizations represent a form of non-profit organization that requires adequate financial management practices despite having relatively limited resources and organizational structures. These organizations commonly manage funds from membership contributions, institutional support, sponsorships, and activity revenues. Therefore, proper budgeting and financial control are necessary to ensure that organizational activities can be implemented effectively. Stancu, Bejinariu, and Tăbîrcă (2024) explains that budgeting functions as an important planning instrument because it provides guidance regarding resource allocation, expenditure control, and evaluation of organizational performance. In the context of student organizations, financial management challenges often arise due to limited administrative capacity, changes in organizational leadership, and differences in financial management knowledge among members. Without proper financial procedures, organizations may experience difficulties in recording transactions, preparing financial reports, and maintaining accountability to stakeholders. Therefore, implementing appropriate financial management practices becomes essential to ensure organizational sustainability and stakeholder confidence.

2.4 Accountability in Financial Management

Accountability is one of the fundamental principles of good organizational governance. It refers to the responsibility of individuals or organizations to explain, justify, and report their actions and decisions to relevant stakeholders. Mees and Driessen (2019) defines accountability as a relationship between an actor and a forum in which the actor is required to provide explanations and justifications regarding their conduct. In financial management, accountability emphasizes the responsibility of financial managers to ensure that organizational funds are used according to established objectives and procedures. In non-profit organizations, accountability is particularly important because these organizations manage resources that are entrusted by various parties. Accountability mechanisms include proper financial recording, transaction documentation, budget realization reports, and evaluation of financial activities. Efunniyi, Abhulimen, Obiki-Osafiele, Osundare, Agu, and Adeniran (2024) argues that accountability in financial management can strengthen organizational credibility because stakeholders can assess whether resources have been managed effectively and responsibly.

For student organizations, accountability becomes a critical aspect because financial responsibilities are often transferred between organizational periods. Clear accountability mechanisms allow future administrators and members to understand previous financial activities and maintain continuity in organizational management (Efunniyi et al., 2024). Therefore, the implementation of accountability principles can reduce financial risks and improve organizational governance. In practice, accountability within student organizations can be demonstrated through systematic financial recording, preparation of financial reports, documentation of transactions, and clear distribution of responsibilities among organizational members. These mechanisms ensure that every financial activity can be traced and evaluated based on established procedures. Furthermore, accountability encourages members who are responsible for financial management to perform their duties carefully because their decisions and actions must be explained to other organizational stakeholders. However, implementing accountability in student organizations may encounter challenges due to limited administrative experience, frequent changes in organizational leadership, and the informal nature of organizational structures. Without proper procedures and documentation systems, financial information may become incomplete or difficult to verify (Widyastuti, Siswanto, Pisriwati, & Alam, 2024). Therefore, strengthening accountability practices through standardized financial procedures, clear reporting mechanisms, and regular evaluation is necessary to ensure that student organizations can manage resources effectively and maintain stakeholder trust.

2.5 Transparency in Financial Management

Transparency refers to the openness of organizations in providing relevant, accurate, and accessible information regarding their activities, decisions, and resource utilization. Transparency enables stakeholders to understand how organizations operate and how decisions are made, particularly in relation to financial management. In organizational settings, transparency is reflected through the disclosure of budget plans, financial realization, expenditure records, and financial reports that allow stakeholders to monitor and evaluate the use of resources (Sari & Muslim, 2023). Transparency plays an important role in building trust between organizations and stakeholders. When financial information is communicated openly and systematically, stakeholders can assess whether organizational activities are conducted appropriately and whether financial resources are managed effectively. Transparent financial management also supports better decision-making because organizational members and stakeholders have access to sufficient information regarding financial conditions and operational activities (Seputro, & Mustafida, 2023; Purnomo, & Putri, 2018).

However, implementing transparency in small-scale organizations, including student-based non-profit organizations, may face several challenges. Limited administrative systems, the absence of standardized financial procedures, and differences in financial management knowledge among members may affect the quality of financial reporting. These challenges can reduce the effectiveness of financial monitoring and create difficulties in evaluating organizational performance. Therefore, developing a structured transparency mechanism through proper documentation, systematic reporting, and clear financial procedures is necessary to improve the effectiveness of financial management practices in non-profit organizations (Celestin, 2020).

2.6 Budget Management in Student Organizations

Budget management is an essential component of organizational financial management because it determines how financial resources are planned, allocated, controlled, and evaluated to support organizational objectives. A budget functions as a financial framework that helps organizations estimate income, manage expenditures, and assess the effectiveness of planned activities (Stancu, Bejinariu, & Tăbîrcă, 2024). Through proper budget management, organizations can ensure that available resources are utilized efficiently and that financial activities are aligned with organizational goals. In student organizations, budget management becomes particularly important because most activities are conducted with limited financial resources obtained from various sources, such as institutional support, sponsorships, member contributions, and activity revenues. Therefore, careful financial planning and control are required to ensure that organizational programs can be implemented effectively (Efunniyi, Abhulimen, Obiki-Osafiele, Osundare, Agu, & Adeniran, 2024). Art performance activities, for example, involve various types of expenditures, including equipment procurement, production materials, venue preparation, promotion, and operational costs. Poor budget planning may lead to inefficient resource allocation, uncontrolled expenditures, and difficulties in achieving activity objectives.

Effective budget management is closely associated with the implementation of accountability and transparency principles. Accountability ensures that financial resources are managed responsibly and that every expenditure can be explained according to organizational objectives. Meanwhile, transparency allows stakeholders to access relevant financial information and evaluate the utilization of organizational funds (Anderson, Cronk, Best, Radin, Schram, Tracy, & Bartram, 2020). The integration of these principles helps organizations establish reliable financial management practices,

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strengthen stakeholder trust, and improve organizational sustainability. Therefore, proper budget management supported by accountability and transparency is particularly important for student-based non-profit organizations that manage financial resources for various organizational activities (Kabeyi, 2019).

2.7 Accountability and Transparency in Organizational Governance

Accountability and transparency are interconnected principles that support effective governance and responsible financial management. Accountability emphasizes the obligation of organizations to explain and justify their decisions, actions, and resource utilization, while transparency refers to the openness of organizations in providing relevant information to stakeholders. The implementation of these principles creates a governance system based on responsibility, trust, and openness. In financial management, accountability ensures that organizational resources are managed according to established objectives, while transparency allows stakeholders to monitor and evaluate financial activities. Olatinsu and Eke (2025) explains that accountability and transparency are important elements in establishing reliable financial governance because they encourage organizations to manage resources responsibly and maintain sustainability. Furthermore, Efunniyi, Abhulimen, Obiki-Osafiele, Osundare, Agu, and Adeniran (2024) state that transparent and accountable financial practices can strengthen stakeholder confidence and improve organizational governance.

In non-profit organizations, including student organizations, accountability and transparency become essential because financial resources are obtained and managed based on trust from various parties. Proper financial recording, reporting, and documentation are needed to ensure that funds are used effectively and can be accounted for (Erfiyana, Arifudin, & Kartika, 2025). In the context of BKMF De Art Studio, these principles are particularly important because the organization manages budgets for art performance activities involving multiple stakeholders. Therefore, examining accountability and transparency practices in this organization provides insights into the implementation of financial governance principles within small-scale non-profit organizations.

3. Research Methodology

3.1 Research Design

This study employs a qualitative approach with a descriptive research design. This approach was selected because the study aims to gain an in-depth understanding of the implementation of accountability and transparency in budget management for art performance activities at BKMF De Art Studio. A qualitative approach allows researchers to explore detailed information regarding the processes, challenges, and financial management practices occurring within the organization (Sugiyono, 2019). The descriptive research design is used to describe the actual conditions related to budget management practices without manipulating the research setting. Through this approach, the study seeks to provide a comprehensive explanation of how accountability and transparency principles are implemented in the planning, recording, reporting, and evaluation of organizational financial activities.

3.2 Data Sources

The data sources in this study consist of primary and secondary data. Primary data were obtained directly from individuals involved in the budget management process, including organizational administrators and committee members responsible for the implementation of art performance activities. Primary data were collected to understand the practices, procedures, and challenges encountered in managing organizational finances. Secondary data were obtained from relevant organizational documents, including financial reports, activity proposals, and organizational archives related to the implementation of art performance activities. These documents were used to complement the information obtained from interviews and observations, as well as to provide supporting evidence regarding the implementation of accountability and transparency practices.

3.3 Data Collection Techniques

The data collection techniques used in this study include interviews, observation, and documentation. Interviews were conducted using a semi-structured approach, allowing researchers to prepare guiding questions while maintaining flexibility to explore additional information related to the research focus. This technique was applied to obtain deeper insights from individuals involved in financial management activities. Observation was conducted to directly examine the process of budget management, including financial recording practices, expenditure management, and organizational financial procedures. Meanwhile, documentation was conducted by reviewing relevant financial documents, reports, and organizational records to strengthen and validate the information obtained from interviews and observations.

3.4 Data Analysis Technique

The data analysis process in this study follows the interactive analysis model, which consists of three main stages: data reduction, data presentation, and conclusion drawing. Data reduction was conducted by selecting, organizing, and simplifying information obtained from interviews, observations, and documentation according to the research objectives. After the data reduction process, the findings were presented in a narrative form to facilitate interpretation and understanding of the accountability and transparency practices implemented in budget management. The final stage involved drawing conclusions based on the analyzed data to identify the extent to which financial management practices at BKMF De Art Studio reflect accountability and transparency principles.

3.5 Data Validity

To ensure the credibility and validity of the research findings, this study applies source triangulation. Source triangulation was conducted by comparing and cross-checking information obtained from different sources, including interview results, observation findings, and organizational documents. Through this validation process, the study aims to ensure that the findings accurately represent the actual conditions of budget management practices at BKMF De Art Studio. The use of multiple data sources also strengthens the reliability of the research results regarding the implementation of accountability and transparency in a student-based non-profit organization.

4. Results and Discussions

4.1 Overview of the research location

This research was conducted at the Faculty of Art and Design, Campus II of Universitas Negeri Makassar, Parangtambung, located on Jalan Daeng Tata Raya, Rappocini District, Makassar City, South Sulawesi, Indonesia. BKMF De Art Studio was selected as the research object because the organization actively conducts art performance activities on a regular basis. These activities involve various artistic fields, including visual arts, music, and dance, which require effective budget management in every stage of implementation.

BKMF De Art Studio is one of the student organizations under the Faculty of Art and Design at Universitas Negeri Makassar that plays an important role in developing students' creativity and artistic interests. The organization routinely organizes various artistic programs that require financial planning, budget allocation, implementation, and reporting processes. The involvement of organizational members in the planning and execution stages of activities makes BKMF De Art Studio relevant for examining financial management practices, particularly regarding the implementation of accountability and transparency principles in managing activity budgets. The selection of BKMF De Art Studio as the research setting is based on its characteristics as a student-based non-profit organization that manages financial resources to support creative activities. Therefore, this organization provides an appropriate context for analyzing how accountability and transparency are implemented in budget management practices within a small-scale non-profit organization.

4.2 Financial Management Practices in Art Performance Activities at BKMF De Art Studio

No.	Hari ke	Hari/Tanggal	Galdan	Jumlah	Pengeluaran/Modal Awal	Pemasukan	Keuntungan
1	10	Senin, 21 April 2025	Donat	40 Box	Rp600.000	Rp1.200.000	Rp600.000
2	11	Selasa, 22 April 2025	Donat	50 Box	Rp750.000	Rp1.500.000	Rp750.000
3	12	Rabu, 23 April 2025	Donat dan Es Melon	40 Box	Rp600.000	Rp1.200.000	Rp600.000
3	12	Rabu, 23 April 2025	Donat dan Es Melon	33 Cup	Rp75.000	Rp165.000	Rp90.000
4	13	Kamis, 24 April 2025	Donat	50 Box	Rp750.000	Rp1.500.000	Rp750.000
5	14	Jumat, 25 April 2025	Donat	60 Box	Rp900.000	Rp1.690.000	Rp790.000
6	15	Senin, 28 April 2025	Donat	50 Box	Rp750.000	Rp1.500.000	Rp750.000
7	16	Selasa, 29 April 2025	Donat	50 Box	Rp750.000	Rp1.166.000	Rp416.000
8	17	Kamis, 1 Mei 2025	Donat dan Air	80 Box	Rp1.200.000	Rp2.300.000	Rp1.100.000
8	17	Kamis, 1 Mei 2025	Donat dan Air	24 Botol	Rp70.000	Rp120.000	Rp50.000
9	18	Jumat, 2 Mei 2025	Donat	25 Box	Rp375.000	Rp525.000	Rp150.000
10	19	Senin, 5 Mei 2025	Donat	50 Box	Rp750.000	Rp1.399.000	Rp649.000
11	20	Selasa, 6 Mei 2025	Donat	50 Box	Rp750.000	Rp1.366.000	Rp616.000
12	21	Rabu, 7 Mei 2025	Risol	300 Pcs	Rp750.000	Rp995.000	Rp245.000
13	22	Kamis, 8 Mei 2025	Donat	45 Box	Rp675.000	Rp1.260.000	Rp585.000
14	23	Jumat, 9 Mei 2025	Donat	45 Box	Rp675.000	Rp951.000	Rp276.000
15	24	Sabtu, 10 Mei 2025	Donat dan Risol	25 Box	Rp375.000	Rp505.000	Rp130.000
15	24	Sabtu, 10 Mei 2025	Donat dan Risol	138 Pcs	Rp345.000	Rp355.000	Rp10.000
16	25	Senin, 12 Mei 2025	Donat	25 Box	Rp375.000	Rp555.000	Rp180.000
17	26	Selasa, 13 Mei 2025	Donat dan Es Teh	20 Box	Rp300.000	Rp360.000	Rp60.000
17	26	Selasa, 13 Mei 2025	Donat dan Es Teh	66 Cup	Rp66.000	Rp225.000	Rp159.000
18	27	Rabu, 14 Mei 2025	Donat dan Es Teh	20 Box	Rp300.000	Rp225.000	-Rp75.000
18	27	Rabu, 14 Mei 2025	Donat dan Es Teh	50 Cup	Rp67.000	Rp225.000	Rp158.000
19	28	Jumat, 16 Mei 2025	Donat dan Es Teh	40 Box	Rp600.000	Rp940.000	Rp340.000
19	28	Jumat, 16 Mei 2025	Donat dan Es Teh	70 Cup	Rp73.000	Rp40.000	-Rp33.000
20	29	Senin, 19 Mei 2025	Donat	50 Box	Rp750.000	Rp780.000	Rp30.000
21	31	Selasa, 20 Mei 2025	Donat	15 Box	Rp225.000	Rp375.000	Rp150.000
22	32	Rabu, 21 Mei 2025	Donat	25 Box	Rp375.000	Rp430.000	Rp55.000
23	33	Kamis, 22 Mei 2025	Donat	45 Box	Rp675.000	Rp875.000	Rp200.000
24	34	Jumat, 23 Mei 2025	Donat dan Jazuke	21 Box	Rp315.000	Rp488.000	Rp173.000
24	34	Jumat, 23 Mei 2025	Donat dan Jazuke	31 Cup	Rp121.000	Rp155.000	Rp34.000
25	35	Senin, 26 Mei 2025	Donat	21 Box	Rp315.000	Rp390.000	Rp75.000
26	36	Rabu, 28 Mei 2025	Kapurung	60 Porsi	Rp310.000	Rp835.000	Rp525.000

Jumlah (sesuai dokumen): Rp10.588.000

Keterangan: 1. Uang dari Bendahara Lama: Rp1.000.000 2. Job Teater: Rp8.030.000

Figure 1. Treasurer's Records

Figure 1 presents the treasurer's financial records of BKMF De Art Studio, which document the details of cash inflows and outflows during the implementation of art performance activities. The record includes information regarding transaction dates, funding sources, expenditure items, income, and remaining balances. The existence of this financial documentation indicates that the organization has attempted to implement accountability practices by systematically recording each financial transaction. Furthermore, the availability of transaction details provides a basis for evaluating the transparency of budget management and ensuring that the utilization of funds can be traced and accounted for to organizational members and relevant stakeholders.

The findings of this study indicate that financial management in the art performance activities of BKMF De Art Studio has been carried out through a relatively detailed recording process conducted by the organization's treasurer. Based on the financial records obtained from the treasurer, the total funds managed throughout the activity reached IDR 20,068,000. Of this amount, the total expenditure recorded was IDR 17,393,000, with activity-related liabilities (calang) amounting to IDR 2,625,000 and remaining cash of IDR 50,000. These findings indicate that all financial flows, including both income and expenditures, were identified and documented systematically.

The sources of funding for the activity consisted of several main components, including the previous treasurer's initial balance of IDR 1,000,000, revenue from theater performances amounting to IDR 8,030,000, and contributions from several individuals, such as Kak Toto (IDR 100,000), Kak Ahok (IDR 50,000), and Tante Wandi (IDR 300,000). The diversity of funding sources indicates that the art performance activity was not solely dependent on a single financial source but also involved contributions and support from various parties to ensure the continuity of the program. During the observation stage, recorded expenditures amounted to IDR 1,893,000, which were allocated to fulfill initial activity requirements. The expenditure details included vehicle rental costs of IDR 450,000, consumption expenses of IDR 350,000, speaker honorarium of IDR 400,000 paid in two stages, as well as other supporting needs such as electricity vouchers, exploration activities, and equipment preparation. This stage demonstrates that the organization had conducted relatively adequate initial planning by identifying essential requirements before the main activity was implemented.

During the implementation stage, expenditures were distributed across various artistic divisions involved in the performance. In the visual arts division, total expenditures reached IDR 2,341,000 for Visual Art Division 1 and IDR 303,000 for Visual Art Division 2. These funds were primarily used to purchase materials such as iron, wire, paint, and other equipment supporting the creation of artworks. Meanwhile, in the music division, expenditures amounted to IDR 580,000 for modern music and IDR 400,000 for traditional music, with most allocations directed toward sound system requirements and musical instrument equipment. Furthermore, in the dance division, the recorded expenditures were relatively higher compared to other artistic divisions. Contemporary dance activities required IDR 1,633,000, while traditional dance activities required IDR 2,085,000. These expenditures included the purchase of fabrics, accessories, properties, tailoring costs, and other supporting equipment. The relatively high costs in the dance division indicate the substantial production requirements needed to create performances that meet artistic standards. In the theater division, expenditures amounted to IDR 476,000, which were allocated for stage properties and performance equipment that also contributed to improving the quality of the performance.

During the trial stage, expenditures were recorded at IDR 673,000 for the first trial and IDR 475,000 for the second trial. These costs were primarily allocated for consumption, technical equipment, and rehearsal requirements. This stage demonstrates the existence of an evaluation process before the main performance, which also required adequate financial support to ensure that the activity could be implemented effectively. Prior to the main art performance, expenditures increased significantly, reaching a total of IDR 4,763,000. These funds were allocated for various major requirements, including banner production costs of IDR 280,000, lighting expenses of IDR 739,000 with an additional down payment of IDR 900,000, and prizes amounting to IDR 2,800,000. In addition, other expenses included consumption costs of IDR 323,000 and inauguration costs of IDR 800,000. The substantial increase in expenditure during this stage indicates that the implementation phase represented the period requiring the greatest financial support.

Beyond the financial figures, the findings also reveal that most expenditures were accompanied by supporting documentation, such as receipts or transaction evidence. These documents represent an important element in promoting transparency and accountability in financial management. The availability of physical evidence enables each financial transaction to be properly accounted for to organizational members and other relevant stakeholders. However, the analysis of the treasurer's financial records also identified several weaknesses in the recording system. These issues include inconsistencies in writing formats, repeated recording of certain items, and a lack of systematic arrangement of financial data. These findings indicate that although financial recording has been conducted in considerable detail, the system remains relatively simple and has not yet been fully standardized. In the context of the discussion, these findings demonstrate that BKMF De Art Studio has attempted to implement accountability principles in managing activity finances. This is reflected in the recording of income and expenditures, budget allocation based on artistic divisions, and the availability of transaction evidence. Nevertheless, the implementation of transparency and accountability principles still requires improvement, particularly in terms of recording consistency, financial reporting structure, and the standardization of financial management procedures.

Table 1. Summary of budget allocation for BKMF De Art Studio Art Performance Activities

No.	Activity Stage / Division	Main Allocation	Total (IDR)
1	Observation Stage	Initial preparation needs, including vehicle rental, electricity voucher, consumption, materials, speakers, exploration activities, and supporting equipment	1,893,000
2	Visual Arts Division 1	Art production materials, including iron, wire, paint, wood, and other supporting materials	2,341,000
3	Visual Arts Division 2	Painting materials, acrylic paint, brushes, and other art supplies	303,000
4	Modern Music Division	Sound rental, guitar strings, and sound equipment maintenance	580,000
5	Traditional Music Division	Sound rental and traditional music equipment needs	400,000
6	Contemporary Dance Division	Costumes, fabrics, accessories, tailoring, properties, and performance equipment	1,633,000
7	Traditional Dance Division	Costumes, accessories, properties, fabrics, and supporting performance materials	2,085,000
8	Theater Division	Stage properties and performance equipment, including wood, glue, paint, and other materials	476,000
9	Trial Stage 1	Training needs, consumption, technical equipment, and rehearsal support	673,000

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No.	Activity Stage / Division	Main Allocation	Total (IDR)
10	Trial Stage 2	Rehearsal consumption, technical equipment, and supporting materials	475,000
11	Additional Requirements	Proposal printing, stationery, transportation, consumption, competition registration, and operational needs	989,000
12	Before Performance Stage	Banner production, lighting payment, prizes, and supporting performance requirements	4,763,000
13	Consumption	Food, beverages, snacks, and participant needs during activities	323,000
14	Inauguration	Organizational inauguration and related activities	800,000
Total Expenditure			17,393,000

Table 1 summarizes the allocation of funds for the BKMF De Art Studio art performance activities. The budget was distributed across several stages, including preparation, artistic production, trial activities, performance implementation, and supporting activities. The largest allocation was used during the pre-performance stage, particularly for lighting, prizes, and other major performance requirements, while other funds were allocated based on the specific needs of each artistic division.

Overall, the financial management of the art performance activities at BKMF De Art Studio can be considered relatively well implemented, as reflected in the organization's efforts to record and document each financial transaction. The availability of income and expenditure records, supported by transaction evidence, demonstrates the organization's commitment to implementing accountability and transparency principles in financial management. However, to improve the quality of financial governance, the organization needs to develop a more structured recording system and standardized reporting format. These improvements are expected to enhance the accuracy, clarity, and accessibility of financial reports, allowing them to serve as a reliable basis for evaluating and planning future organizational activities.

5. Conclusions

Based on the findings of this study, it can be concluded that the implementation of accountability and transparency in budget management for art performance activities at BKMF De Art Studio has been relatively well conducted. This is reflected in the detailed recording of income and expenditures by the organization's treasurer, as well as the availability of supporting documentation in the form of transaction evidence, such as receipts and payment notes. Furthermore, budget management has been carried out based on the stages of activity implementation, including observation, preparation and process, trial stages, and the final art performance.

Nevertheless, several limitations remain in the financial management practices, including inconsistencies in recording formats, lack of systematic financial report arrangement, and several transactions that have not been documented in sufficient detail. These findings indicate that the implementation of accountability and transparency principles has not yet reached an optimal level and requires further improvement. Therefore, BKMF De Art Studio needs to establish a more structured financial recording system, standardized reporting procedures, and clearer documentation mechanisms to ensure that financial management becomes more systematic, transparent, and easier to evaluate for future activities.

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Author Contributions

ADP contributed to the conceptualization of the study, research design, data collection, qualitative analysis, interpretation of findings, and manuscript preparation. WOR contributed to the development of the theoretical framework, methodology validation, critical review of the manuscript, and supervision of the research process. Both authors have read and approved the final version of the manuscript.

Conflict of Interest

The authors declare that there is no conflict of interest regarding the publication of this article. The research was conducted independently, and all findings and interpretations presented in this manuscript are solely based on the research process and data obtained during the study.

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