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Determinants of Village Fund Management Accountability: Information Technology as Moderating Variable

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Abstract

This research examines the influence of competence, internal control, and community participation on village fund management accountability, with information technology utilization as a moderating variable in Kabanjahe District, Karo Regency. Utilizing quantitative methodology, data from 64 village officials were analyzed through multiple linear regression and moderated regression analysis using SPSS 26. Results demonstrate that competence and internal control significantly and positively affect accountability, while community participation shows no significant effect. Moderated regression analysis reveals that information technology strengthens the competence-accountability relationship but weakens the influence of internal control and community participation on accountability. These findings emphasize the critical role of competent personnel and technological integration in enhancing village fund management accountability within Indonesian local governance contexts.

Keywords: Competence, Internal control, Community participation, Accountability, Information technology

Introduction

Village funds represent a crucial governmental instrument supporting Indonesia's National Medium-Term Development Plan (RPJMN) 2020-2024 (Susanto et al., 2021). These funds, allocated through the State Budget and distributed via Regional Revenue and Expenditure Budgets, finance governmental activities, community development, and infrastructure projects (Pratama et al., 2020). Village fund management encompasses planning, implementation, administration, reporting, and financial accountability processes, requiring transparent, accountable, and participatory approaches to enhance community welfare and sustainable development (Marlinah & Rahmatika, 2023).

Law No. 6 of 2014 concerning Villages grants villages autonomous authority to manage funds independently, exploring local potential and improving living standards (Republic of Indonesia, 2014). Ministry of Finance Regulation No. 201/PMK.07/2022 determines village fund allocations based on Basic Allocation and Formula Allocation, considering population size, poverty levels, and geographical area while maintaining equity and justice principles (Ramdhani et al., 2022).

Despite regulatory frameworks, accountability challenges persist in Kabanjahe District. Pre-survey investigations reveal issues including misaligned budget priorities, suboptimal infrastructure development, inadequate community empowerment programs, and insufficient transparency in financial reporting (Field Survey, 2024). Weak internal controls manifest through limited billboard displays explaining fund utilization and insufficient openness among village governments, Village Consultative Bodies (BPD), and communities throughout planning and accountability stages. These deficiencies necessitate comprehensive improvements in village fund management to serve community needs effectively and efficiently.

Accountability constitutes a fundamental governance pillar wherein governments assume responsibility for performance outcomes and budget implementation (Pratiwi et al., 2020). Effective accountability requires accounting systems presenting accurate, reliable, timely, and accountable information (Santoso et al., 2022). Multiple factors influence village fund management accountability, including employee competence, internal control systems, community participation, and information technology utilization.

Literature Review

Stewardship Theory

Stewardship theory, grounded in psychological and sociological perspectives, explains conditions under which managers prioritize organizational interests over personal objectives (Davis et al., 1997). This framework posits that management addresses diverse stakeholder needs, creating strong organizational commitment and customer satisfaction, ultimately maximizing organizational goals (Hernandez, 2012). Within public sector contexts, stewardship theory suggests village governments should function as reliable entities meeting community expectations, delivering quality services, and maintaining accountability for all provided services (Schillemans & Bjurstrøm, 2020).

Accountability in Village Fund Management

Accountability represents the obligation of stewards to be responsible, represent, report, and disclose all activities under governmental authority, subject to accountability demands from rightful parties (Bovens, 2007). Within village contexts, accountability requires governments to manage funds according to established procedures, policies, legal provisions, and prescribed management principles (Nurdin & Azizah, 2021). Effective accountability encompasses financial transparency, performance reporting, and stakeholder engagement throughout the management cycle.

Employee Competence

Competence encompasses integrated capabilities including knowledge, skills, and behavioral attributes enabling effective job performance (Sanghi, 2016). Within organizational contexts, competence represents individual capacity to fulfill obligations according to organizational criteria, incorporating knowledge dimensions, technical skills, and workplace behaviors (Muizu et al., 2019). For village officials, competence encompasses financial management expertise, regulatory knowledge, administrative capabilities, and problem-solving proficiencies essential for transparent and accountable fund management (Karim et al., 2020).

Internal Control Systems

Government Regulation No. 60 of 2008 defines Internal Control Systems (ICS) as comprehensive procedures continuously implemented by leadership and organizational personnel ensuring goal achievement through efficient operations, reliable financial reporting, asset security, and regulatory compliance (Republic of Indonesia, 2008). Effective internal control constitutes systematic procedures consistent with monitoring regulations, ensuring operational effectiveness and organizational accountability (McNally et al., 2017). Within village contexts, internal control mechanisms include authorization procedures, documentation requirements, segregation of duties, and periodic evaluations.

Community Participation

Community participation represents active citizen involvement in governmental decision-making processes, including planning, implementation, monitoring, and evaluation stages (Fung, 2015). Within village fund management, participation encompasses community engagement in budgeting processes, development priority determination, implementation oversight, and accountability mechanisms (Setyoko, 2011). Effective participation requires information access, consultation mechanisms, collaborative decision-making, and empowerment opportunities enabling communities to influence governance outcomes (Gaventa & Barrett, 2012).

Information Technology Utilization

Information technology encompasses techniques for collecting, preparing, storing, processing, announcing, and disseminating information (Republic of Indonesia, 2016). Within governmental contexts, technology serves as the primary tool helping officials manage organizational resources systematically, facilitating decision-making and optimal public service delivery (Nurmandi & Kim, 2015). For village fund management, information technology applications include financial management systems (SISKEUDES), digital reporting platforms, and online transparency mechanisms enhancing accuracy, efficiency, and accessibility (Widiatmika et al., 2017).

Hypotheses Development

Competence and Accountability Relationship

Human capital theory posits that employee competence directly influences organizational performance through enhanced task execution capabilities (Ployhart et al., 2014). Competent village officials possess superior knowledge, technical skills, and problem-solving abilities, enabling accurate financial recording, comprehensive reporting, and effective budget implementation (Widyatama et al., 2017). Empirical evidence demonstrates positive relationships between competence levels and accountability outcomes across public sector organizations (Safelia & Faisal, 2023).

H_1: Competence has a significant positive effect on village fund management accountability.

Internal Control and Accountability Relationship

Agency theory suggests that effective internal control mechanisms mitigate information asymmetries and agency costs, enhancing organizational accountability (Eisenhardt, 1989). Robust internal controls ensure financial reporting accuracy, asset security, and regulatory compliance, creating foundations for transparent and accountable fund management (Husain et al., 2023). Research consistently supports positive relationships between internal control quality and accountability performance (Tobing et al., 2022).

H_2: Internal control has a significant positive effect on village fund management accountability.

Community Participation and Accountability Relationship

Democratic governance theories emphasize citizen participation's role in ensuring governmental accountability through monitoring, oversight, and feedback mechanisms (Fung, 2015). Active community involvement in village fund management reduces misappropriation risks, ensures resource allocation aligns with community priorities, and strengthens transparency through social accountability mechanisms (Aurelia et al., 2023). Empirical studies demonstrate that enhanced participation correlates with improved accountability outcomes (Adnyana, 2022).

H_3: Community participation has a significant positive effect on village fund management accountability.

Information Technology as Moderating Variable

Technology adoption literature suggests that information technology amplifies the effects of human capital and organizational processes on performance outcomes (Brynjolfsson & McElheran, 2016). Within village fund management contexts, information technology moderates competence-accountability relationships by enabling efficient financial recording, automated reporting, real-time monitoring, and digital audit trails (Ice et al., 2023). Technology similarly moderates internal control-accountability relationships through digital authorization systems, automated compliance checks, and integrated documentation platforms. For community participation, technology facilitates information access, online engagement platforms, and transparent disclosure mechanisms (Deviyanti & Wati, 2022).

H_4: Information technology utilization moderates the effect of competence on village fund management accountability.

H_5: Information technology utilization moderates the effect of internal control on village fund management accountability.

H_6: Information technology utilization moderates the effect of community participation on village fund management accountability.

Methods

Research Design

This research employs quantitative methodology utilizing descriptive approaches to examine causal relationships between variables. The study analyzes primary data collected through structured questionnaires distributed to village officials within the research setting.

Population and Sample

The research population comprises village secretaries, section heads (KASI), sub-section heads (KAUR), Village Consultative Body members (BPD), and hamlet heads (KADUS) from eight villages in Kabanjahe District, Karo Regency. Purposive sampling technique with judgment sampling selected appropriate respondents based on specific criteria including:

1. Official involvement in village fund management processes
2. Minimum six months tenure in current position
3. Direct responsibility for financial administration or oversight
4. Willingness to participate in the research

From 81 distributed questionnaires, 64 eligible responses (79% response rate) were obtained, providing adequate statistical power for multiple regression analysis.

Data Collection Instruments

Data collection employed structured questionnaires utilizing five-point Likert scales (1 = Strongly Disagree; 5 = Strongly Agree). The instrument measured five constructs:

1. Competence (X_1): 6 items measuring technical knowledge, financial management skills, regulatory understanding, problem-solving abilities, and task proficiency
2. Internal Control (X_2): 6 items assessing authorization procedures, documentation quality, segregation of duties, monitoring mechanisms, and compliance verification
3. Community Participation (X_3): 5 items evaluating citizen involvement in planning, implementation oversight, feedback mechanisms, and collaborative decision-making
4. Accountability (Y): 7 items measuring transparency, reporting quality, regulatory compliance, responsibility fulfillment, and stakeholder communication
5. Information Technology Utilization (Z): 5 items assessing digital system adoption, technological competence, information accessibility, and technology-enabled efficiency

Analytical Techniques

Data analysis proceeded through systematic stages:

Data Quality Assessment:

- Validity testing using Pearson correlation ($r > 0.2461$)
- Reliability testing using Cronbach's Alpha ($\alpha > 0.60$)

Classical Assumption Tests:

- Normality test using Kolmogorov-Smirnov ($p > 0.05$)
- Multicollinearity test examining tolerance (> 0.10) and VIF (< 10)
- Heteroscedasticity test using scatterplot analysis

Hypothesis Testing:

- Multiple linear regression analyzing direct effects
- Partial t-tests examining individual variable effects ($\alpha = 0.05$)
- Moderated Regression Analysis (MRA) evaluating interaction effects

All statistical analyses were conducted using SPSS version 26.

Results and Discussion
Hypothesis Testing Results
Partial Significance Tests (t-tests)

Variable	Beta	t-value	Sig.	Decision
Competence	0.411	3.557	0.001	Significant
Internal Control	0.272	2.346	0.022	Significant
Community Participation	0.029	0.273	0.786	Not Significant

H_1 Testing: Competence demonstrates significant positive effect on accountability ($t = 3.557$, $p = 0.001 < 0.05$). Therefore, H_1 is accepted.
H_2 Testing: Internal control significantly affects accountability ($t = 2.346$, $p = 0.022 < 0.05$). Therefore, H_2 is accepted.
H_3 Testing: Community participation shows no significant effect on accountability ($t = 0.273$, $p = 0.786 > 0.05$). Therefore, H_3 is rejected.

Moderated Regression Analysis (MRA)
MRA Equation:
$Y = -20.975 - 4.539X_1 + 2.308X_2 + 4.782X_3 + 1.216Z + 0.213(X_1 \times Z) - 0.096(X_2 \times Z) - 0.184(X_3 \times Z)$
Interaction Effects:

Interaction	Beta	t-value	Sig.	Conclusion
$X_1 \times Z$	0.213	2.401	0.020	Strengthens
$X_2 \times Z$	-0.096	-1.421	0.161	No Moderation
$X_3 \times Z$	-0.184	-1.508	0.137	No Moderation

H_4 Testing: Information technology strengthens competence-accountability relationship ($t = 2.401$, $p = 0.020 < 0.05$; $\beta = 0.213$ positive). Therefore, H_4 is accepted.
H_5 Testing: Information technology does not moderate internal control-accountability relationship ($t = -1.421$, $p = 0.161 > 0.05$). Therefore, H_5 is rejected.
H_6 Testing: Information technology does not moderate community participation-accountability relationship ($t = -1.508$, $p = 0.137 > 0.05$). Therefore, H_6 is rejected.

Discussion
Competence Effect on Accountability
Competence significantly and positively influences village fund management accountability ($\beta = 0.411$; $p = 0.001$), supporting H_1. This finding aligns with human capital theory emphasizing knowledge and skills as critical performance determinants (Ployhart et al., 2014). Competent village officials possess comprehensive financial management knowledge, regulatory understanding, and technical proficiencies enabling accurate recording, comprehensive reporting, and effective budget implementation. Results corroborate research by Safelia and Faisal (2023), Sari et al. (2024), and Deviyanti and Wati (2022), demonstrating competence as a fundamental accountability driver within Indonesian village governance contexts.
The substantial effect size indicates that competence development represents a strategic priority for accountability enhancement. Competent personnel demonstrate superior abilities in financial administration, regulatory compliance, and transparent reporting, directly contributing to improved accountability outcomes. Organizations should prioritize recruitment processes emphasizing financial management qualifications and implement continuous training programs maintaining and enhancing competence levels.

Internal Control Effect on Accountability

Internal control significantly and positively affects accountability ($\beta = 0.272$; $p = 0.022$), supporting H_2. This finding validates agency theory propositions that effective control mechanisms reduce information asymmetries and enhance accountability (Eisenhardt, 1989). Robust internal controls encompassing authorization procedures, segregation of duties, documentation requirements, and monitoring mechanisms ensure financial accuracy, prevent irregularities, and demonstrate regulatory compliance. Results align with research by Husain et al. (2023), Tobing et al. (2022), and Indriasih et al. (2022), confirming internal control's critical role in village fund management accountability.

Strong internal controls create systematic frameworks preventing errors and fraud while ensuring operations conform to legal requirements. The moderate effect size suggests that while internal control significantly contributes to accountability, its influence operates alongside other factors including competence and organizational culture. Village governments should implement comprehensive internal control systems encompassing all transaction stages from authorization through final reporting.

Community Participation Effect on Accountability

Contrary to hypothesized expectations, community participation demonstrates no significant effect on accountability ($\beta = 0.029$; $p = 0.786$), rejecting H_3. This unexpected finding suggests several contextual explanations. First, community representation in village governance structures may remain incomplete, limiting participation effectiveness (Setyoko, 2011). Second, Village Consultative Bodies (BPD) may not consistently fulfill active oversight roles, particularly during budgeting processes, reducing participation impact on accountability outcomes.

Additional factors potentially explaining this finding include limited community awareness regarding participation mechanisms, inadequate information accessibility constraining meaningful engagement, and power imbalances between village officials and community members limiting citizen influence (Gaventa & Barrett, 2012). Results corroborate research by Nurkhasanah (2019) and Indraswari (2021), reporting similar insignificant relationships in Indonesian village contexts.

The finding emphasizes that formal participation mechanisms do not automatically translate into accountability improvements without substantive engagement quality, information transparency, and power-sharing arrangements. Village governments should strengthen participation effectiveness through enhanced information disclosure, capacity-building programs, and genuine power-sharing in decision-making processes.

Information Technology Moderating Competence-Accountability Relationship

Information technology significantly strengthens the competence-accountability relationship ($\beta = 0.213$; $p = 0.020$), supporting H_4. This finding demonstrates that technology amplifies competent officials' capabilities, enabling more efficient financial recording, automated reporting, reduced errors, and enhanced transparency (Ice et al., 2023). Digital systems such as SISKEUDES facilitate accurate financial management, real-time monitoring, and accessible information disclosure, multiplying the positive effects of individual competence on accountability outcomes.

The positive interaction effect indicates that competence and technology create synergistic benefits exceeding their individual contributions. Competent officials utilizing information technology achieve substantially higher accountability levels compared to equally competent officials operating without technological support. This finding suggests that technological investments yield maximum returns when combined with human capital development strategies.

Village governments should implement integrated approaches combining competence enhancement programs with technology adoption initiatives. Training should encompass both financial management skills and technological proficiency, ensuring officials effectively leverage digital systems for accountability improvement.

Information Technology Moderating Internal Control-Accountability Relationship

Information technology does not moderate the internal control-accountability relationship ($\beta = -0.096$; $p = 0.161$), rejecting H_5. This unexpected finding suggests several potential explanations. First, technology

implementation may remain incomplete, with digital control mechanisms not fully integrated into operational processes (McNally et al., 2017). Second, technological systems may not address critical control points including validity verification, authorization completeness, classification accuracy, and timing precision.
Additional factors potentially explaining this result include inadequate system customization to village-specific control requirements, insufficient user training limiting effective system utilization, and technical constraints preventing full functionality. The negative (though insignificant) coefficient suggests potential challenges wherein technology introduction may temporarily disrupt established control processes without delivering compensating benefits.
Results align with Ice et al. (2023), reporting similar non-significant moderation effects in village contexts. The finding emphasizes that technology alone does not enhance internal control effectiveness without addressing fundamental control design issues, ensuring system alignment with operational realities, and providing adequate implementation support.

Information Technology Moderating Community Participation-Accountability Relationship
Information technology does not moderate the community participation-accountability relationship ($\beta = -0.184$; $p = 0.137$), rejecting H_6. This finding indicates that technological platforms do not automatically enhance participation's impact on accountability outcomes. Several contextual factors explain this result. First, digital divide challenges persist, with vulnerable populations including elderly citizens, low-education groups, and economically disadvantaged communities facing barriers to technology access and utilization (Nurmandi & Kim, 2015).
Second, digital platforms may not align with community preferences and communication practices, limiting adoption and engagement (Fung, 2015). Third, technology-mediated participation may lack the relational qualities of face-to-face engagement that build trust and commitment to accountability processes. The negative (though insignificant) coefficient suggests potential concerns that technology-mediated participation may reduce direct interpersonal engagement without compensating through enhanced digital participation.
Results corroborate Ice et al. (2023), reporting similar findings in Indonesian village contexts. The finding emphasizes that technology-enabled participation requires addressing digital literacy gaps, ensuring platform accessibility and usability, and maintaining complementary face-to-face engagement mechanisms. Village governments should implement hybrid approaches combining digital platforms with traditional participation methods, ensuring inclusive engagement across diverse community segments.

Conclusion
This research examined determinants of village fund management accountability in Kabanjahe District, Karo Regency, with information technology as a moderating variable. Key findings include:
Direct Effects:
1. Competence significantly influences accountability ($\beta = 0.411$; $p = 0.001$), emerging as the strongest direct predictor. Competent village officials with comprehensive financial management knowledge, technical skills, and regulatory understanding substantially enhance accountability outcomes through accurate recording, comprehensive reporting, and effective budget implementation.
2. Internal control significantly affects accountability ($\beta = 0.272$; $p = 0.022$), confirming that robust control mechanisms encompassing authorization procedures, segregation of duties, and monitoring systems enhance accountability through error prevention, fraud deterrence, and regulatory compliance.
3. Community participation shows no significant effect ($\beta = 0.029$; $p = 0.786$), suggesting that formal participation mechanisms do not automatically translate into accountability improvements without addressing representation quality, information accessibility, and power-sharing arrangements.

Moderating Effects:

4. Information technology strengthens competence-accountability relationship ($\beta = 0.213$; $p = 0.020$), demonstrating that digital systems amplify competent officials' capabilities through efficient recording, automated reporting, and enhanced transparency.

5. Information technology does not moderate internal control-accountability relationship ($\beta = -0.096$; $p = 0.161$), indicating incomplete integration of digital control mechanisms or system misalignment with operational requirements.
6. Information technology does not moderate community participation-accountability relationship ($\beta = -0.184$; $p = 0.137$), reflecting digital divide challenges, platform accessibility issues, and the importance of face-to-face engagement mechanisms.

Theoretical Implications

Results contribute to stewardship theory applications within public sector contexts, confirming that competent stewards operating with effective control mechanisms enhance organizational accountability. The study extends technology adoption literature by demonstrating conditional moderating effects, wherein technology strengthens some relationships (competence-accountability) while failing to moderate others (internal control-accountability, participation-accountability), highlighting the importance of contextual factors and implementation quality.

Practical Implications

For Village Governments:

1. Prioritize competence development through recruitment emphasizing financial management qualifications and continuous training programs enhancing technical skills, regulatory knowledge, and digital proficiencies.
2. Strengthen internal control systems by implementing comprehensive procedures encompassing authorization, documentation, segregation of duties, and periodic evaluations aligned with operational realities.
3. Implement integrated technology-competence strategies combining digital system adoption (SISKEUDES, online reporting platforms) with competence enhancement, ensuring officials effectively leverage technology for accountability improvement.
4. Enhance participation effectiveness through improved information disclosure, capacity-building programs, genuine power-sharing arrangements, and hybrid engagement approaches combining digital and face-to-face mechanisms.

For Policymakers:

1. Develop competence standards and certification programs for village financial management personnel, ensuring baseline qualifications across jurisdictions.
2. Allocate resources for technology infrastructure and training, recognizing that technology investments require complementary human capital development for effectiveness.
3. Design participation mechanisms addressing digital divides, ensuring inclusive engagement across diverse community segments through accessible platforms and traditional methods.

For Researchers:

1. Investigate mediating mechanisms through which competence and internal control influence accountability, examining potential pathways including reporting quality, transparency perceptions, and stakeholder trust.
2. Explore contextual factors moderating technology effectiveness, including digital literacy levels, infrastructure quality, and organizational culture.
3. Conduct longitudinal studies examining how technology adoption impacts accountability over time, capturing learning curve effects and sustained behavioral changes.

Research Limitations

This study acknowledges several limitations:

1. Cross-sectional design prevents causal inference; longitudinal approaches could capture dynamic relationships and temporal effects.
2. Single-district focus limits generalizability; multi-district studies would enhance external validity and enable comparative analyses.
3. Self-reported measures may introduce common method bias; future research should incorporate objective accountability metrics including audit results and stakeholder satisfaction assessments.
4. Technology measurement focused on utilization rather than quality or implementation effectiveness; future studies should examine specific technological features and implementation processes.
5. Participation measurement may not fully capture engagement quality; future research should distinguish between formal participation mechanisms and substantive influence on decision outcomes

Future Research Directions

1. Expand geographic scope through multi-district and multi-provincial studies examining regional variations in determinant effects.
2. Incorporate objective accountability measures including audit findings, compliance ratings, and service delivery outcomes.
3. Examine technology implementation processes investigating how specific digital features, training approaches, and implementation strategies affect moderating effects.
4. Investigate mediating mechanisms exploring pathways through which competence and controls influence accountability, including transparency perceptions, stakeholder trust, and reporting quality.
5. Conduct longitudinal analyses tracking accountability evolution over time and examining sustained effects of interventions.

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