

DETERMINANTS OF VILLAGE FUND MANAGEMENT ACCOUNTABILITY (Empirical Study in the Villages of Dolog Huluan, Raya Huluan and Parjalangan)

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ABSTRACT

This study aims to determine the determinants of village fund management accountability in the villages of Dolog Huluan, Raya Huluan, and Parjalangan. This type of research is causal research with a qualitative approach. The research was conducted in the villages of Dolog Huluan, Raya Huluan and Parjalangan in Simalungun. The population and sample of this study were 37 people. This study uses primary data collected using a questionnaire. The data analysis method used in this study was multiple regression analysis method which was performed using SPSS 25 software. The results of this study found that apparatus competence, organizational commitment, transparency and internal control system had a significant positive effect on village fund management accountability. Meanwhile, community participation does not affect the accountability of managing village funds in the villages of Dolog Huluan, Raya Huluan and Parjalangan. In other results, it can be seen that simultaneously all independent variables have a significant effect on the accountability of managing village funds in the villages of Dolog Huluan, Raya Huluan and Parjalangan.

Keyword: *Apparatus Competency, Society Participation, Organizational Commitment, Transparency, Internal Control System, Village Fund Management Accountability.*

INTRODUCTION

Background of The Problem

Law No. 6 of 2014 on Villages (hereinafter referred to as "Village Law") defines villages as having territorial boundaries that have powers to regulate and manage government affairs, community interests based on community initiatives, and rights of origin. Defined as a legal community. A right to be recognized and respected in the system of government of the united state of the Republic of Indonesia. The village law's ideal of a village is a strong, progressive, independent and

democratic village. One of the goals to be achieved is the development and strengthening of village communities. The focus of activities to strengthen village communities is to realize village communities as development units and as legal entities with access to village finances and assets.

In village law, this is regulated by a government decree, with some modifications to fulfill the obligations of the village law. In Article 1(8) of Decree No. 43 of 2014, Village Fund or its abbreviation means: Village funding comes from the

Village State Revenue and Expenditure Budget. It is drawn from the State/City's Regional Revenue and Expenditure Budget and is used for government administration, development implementation, community development, and financing.

On the other hand, the definition of village fund allocation in Article 1 Clause 9 of Decree No. 43/2014 is as follows: The Village Funding Allocation is the leveled funds received from the Government/City in the Local Revenue and Expenditure Budget after deducting special allocation funds. The implementation of village laws has become a much-discussed topic in village financial management, where management of village resources takes place. The management of village funds is regulated by village laws, which motivates the village chief. Various reasons and factors were communicated by the community through village head motivation and village structure, village structure and infrastructure, and village head leadership.

Village funding allocations are the minimum allocation levels of funds based on indicator variables and allocations based on local revenue and expenditure budgets from central and regional financial equalization funds that towns or districts receive for their villages. is the proportion of villages that have the largest share of village funds when the county/city government receives the general and special allocation funds from the central government. Additionally, Musrenbang supports the Village Allocation Fund and the village government is currently consulting with other agencies and communities involved in the development programme. Development plans for next year are currently under consideration. From there, all village officials will be able to know how much money is needed and how much village funding is provided.

Village Fund Allocation Assistance is direct assistance allocated to village governments and used to build village infrastructure, prioritized by communities using village and electronic infrastructure. Administrative arrangements are the responsibility of the village chief. Village funding is a grant or incentive to encourage funding of village governance programs supported by involving non-governmental organizations in governance implementation and community strengthening activities.

Village laws recognize the autonomy of village governments in village management and development. Village communities are thriving through various empowerment programs and village resource management. Village governments can implement village economic improvement schemes through village-owned enterprises (BUMDes), coordinate village income and expenditure budgets (APBDes), and carry out various infrastructure developments that contribute to improving the village economy.

Abundant village resources provide significant opportunities for village governments to develop the village economy and move the village community forward. This potential must be truly realized and developed through sustained community empowerment. Many opportunities are sub-optimally used and poorly used and managed. There are many obstacles behind this, such as village finances, human resources, lack of village infrastructure and village support.

With respect to the distribution of village funds under Local Government Law No. 32 of 2004 on Village Finances and Village Income Sources and RI Decree No. 72 of 2005 on Villages, the distribution of village funds is as follows: The declaration of funds allocated to villages comes from a portion of central and regional financial distribution

funds received from the county/city. The Ministry of Finance, through the Directorate General of Budget and Balance, has explained in detail how the distribution mechanism of the village funds will be implemented, that is, through two distribution stages. An interesting incident

related to accountability in the management of village funds, especially village funds, occurred in Simalungun District, North Sumatra. Below are details of a village fund owned by a village in Simalungun Regency, North Sumatra.

Table 1. Anggaran dan Realisasi Dana Desa di Desa Dolog Huluan, Desa Raya Huluan dan Desa Parjalangan

Desa	Anggaran Dana Desa	Realisasi Dana Desa	Selisih
Dolog Huluan	787.231.982	643.774.172	18,22%
Raya Huluan	888.647.282	881.737.285	0,14%
Parjalangan	727.322.000	714.502.156	0,17%

Sumber: Kantor Desa Dolog Huluan, Raya Huluan dan Parjalanga.

It is known that there are still gaps in the realization of village funds in Dolog Huluan, Raya Huluan and Parjalangan villages. Remaining village funds are remaining village budget funds not used by villages during the 2020 period.

The Ministry of Finance DJPK further explained that for villages with more than 30 Na villages in the village treasury account, the Bupati/Walikota should transfer the current year's village funds to the previous year's village treasury account. Remaining amount of village funds. In August of the current year, if the remaining village fund from the village treasury account of the previous year exceeds 30%, the distribution of the transferred village fund will not be paid, and the remaining village fund of the regional directorate will be the national treasury account. Remaining related funds cannot be redistributed into the next fiscal year

(<https://djpk.kemenkeu.go.id/?ufaq=bagaimana-perlakuan-bagi-desa-yang-mempunyai-sisa-dana-desa-tahun-sebelumnya-di-rkd-lebih-dari-30>).

On the other hand, the phenomenon of village finance in Drog Huluan, Raya Huluan and Parjarangan villages indicates that the implementation of village finance was not optimal. Accountability is the requirement to be held accountable and to present the performance of an individual or organization to authorities who need information or accountability (Fajri et al., 2015). Accountability has full control over the mechanisms that regulate village funds to carry out government activities, government posts, or agency posts to maintain accountability for government performance to the community. Main elements (Widyatama et al., 2017).

Accountability in question is accountability for the management of village funds that are passed on to village managers. Village fund management includes planning, implementation, management, and reporting and accountability. According to Mada et al. (2017) It is your responsibility to prepare reports, be honest, be open to report users, follow rules, follow procedures,

obtain complete information, and submit reports in a timely manner.

Accountability is critical for public sector agencies to focus on horizontal (community) accountability and vertical (higher authority) accountability. Public sector development in Indonesia today is characterized by increasing demands for accountability of public institutions, both at the central and regional levels. In the context of government agencies, public accountability is about providing stakeholders with information about government financial activities and performance.

It is believed that accountability can lead to better order the state of bad institutions, institutions that do not provide good public services. Responsible government practices receive public support. Public confidence in what is regulated, planned and implemented through publicly available programs. Organizer accountability reflects a commitment to serving the public (Riantiano and Azlina, 2011). Accountability is believed to be capable of transforming governments as expected to deliver superior public services and create democratic systems of government. Financial reporting is one form of the need for transparency and the need to support accountability in the form of government openness to public resource management activities.

Accountability for managing village funds can be affected by human resource factors, as high-quality financial reporting cannot be produced without human resource involvement (Ferina, 2016). Ability is synonymous with ability. Possess the ability, understanding and skill to carry out the tasks and positions entrusted to you. Competence is a condition that someone must have, possess, know, and satisfy in order to do their job properly and correctly.

Accountability gives village officials full control over everything that goes on in government. As such, the role of government as representatives in accountability of government performance to school principals and communities is critical. element (Widyatama et al., 2017). Many factors can influence this aspect to support the success of accountability in government. The first factor influencing accountability in managing village funds is the capacity of the apparatus. A device that can manage village funds is expected to achieve the economic and social goals of the village government.

A study by Widiyarta et al. (2017) found that device proficiency had a very positive impact on fraud prevention when managing village funds. The study found that the capacity of village fund managers has a significant positive impact on accountability for managing village funds in Harau districts, Pangkalan Koto Baru districts, and Kapur IX districts (Aulia, 2018). However, this study contrasts with her Nurkhasanah study (2019), which found that device performance variables did not affect accountability for managing village funds.

The second factor is community participation. Accountability for village fund management can be achieved through active community engagement. Participation is a way of increasing accountability in response to community mistrust of village government. Based on Syamsi (2014) study, he states that the Wakhan community is involved in managing the village's financial budget. It was also reported by Mada et al. (2017) investigated that community involvement has a positive and significant impact on accountability for managing village funds. On the other hand, a study by Indah & Niken (2017) found that community

involvement does not reduce village fund accountability.

The third factor is organizational commitment. This is the degree to which an individual believes and accepts the organization's goals and wants to remain with the organization. People who are satisfied with their jobs have somewhat stronger attachments to their organizations and institutions (Tarjo, 2019).

Organizational engagement is a state of strong interest among employees in the goals, values, and goals of an organization or institution. Affection for an organization does not only mean formal membership. Being the owner of the organization and including a willingness to do what is best for the company's goals (Kusumastuti, 2014).

Results of a previous study by Mada et al. al., (2017) were able to find empirical evidence that institutional involvement has a positive and significant impact on accountability in managing village funds. This result is also supported by a study by Astini (2019). A study by Tarjo (2019) also found that institutional involvement has a significant impact on village fund management accountability. On the other hand, Tambunan (2016) shows that institutional involvement does not reduce the accountability of village funds.

The next factor influencing accountability in managing village funds is transparency. Freedom of access to government political and economic activity in decision-making. Accountability for financial health, disclosure, and compliance with laws and regulations. Transparency is the principle of openness that makes information about the financial management of the region available to the public as much as possible.

The existence of transparency allows everyone to freely access and receive

information about governance. The policy, the process for its development and implementation, and the results achieved. The results of a previous study by Rosyidi (2018) proved that transparency has a significant impact on accountability in managing village funds. Similarly, previous findings by Hendratmi et al., (2017) and Ramadhan (2019) found that transparency has a significant impact on village financial management accountability. However, this study contradicts his Istikomah (2020) findings that transparency does not affect village fund accountability. The final factor that affects village fund accountability is the internal control system. An internal control system is a guideline for ensuring that applicable operating procedures comply with applicable regulations in order to achieve the company's objectives.

In a study conducted by Yudianto and Sugiarti (2017) titled Impact of government internal control system implementation on village fund management accountability, the analysis performed showed that the internal control system had a significant impact. It was concluded that About accountability. Financial management of the village fund. These are the findings of Aziz and Prastiti (2019). Atiningsih and Ningtyas (2019) also show that the internal control system has a significant impact on accountability in village fund management. However, this study contradicts the results of Ina & Bambang (2017). Ina & Bambang (2017) found that internal controls do not affect accountability for village fund reports. This research is also supported by the work of Wonar et al., (2018) states that internal controls do not affect accountability for village fund reports.

Exploiting the above research gaps, research is being conducted on tool competence, community engagement,

information technology use, organizational engagement, transparency, and the impact of internal control systems on accountability. It is still being done today. You can see that there is a gap. Village financial management. It also motivates researchers to rethink their research questions.

The reason why the researcher decided to conduct research in this village, namely he villages of Dolog Huluan, Raya Huluan and Parjalangan, is that there is a limit for the researcher to reach all the villages of his Simalungun. So, when we focused our research on only three villages that the researchers could reach, we saw a phenomenon related to village funding in these villages. This study is a replication of a previous study performed by Atiningsih and Ningtyas (2019). A study by Atiningsih and Ningtyas (2019) was conducted in villages across the Banyudno District of Boyolali Regency.

The survey was conducted in villages in Simalungun province. Furthermore, the difference between this study and that of Atiningsih and Ningtyas (2019) is the research variables used, the variables used in this study are apparatus competence (X1), community participation (X2), utilization of information technology (X3), organizational commitment (X4), transparency (X5), and internal control system (X6). Atiningsih and Ningtyas' research (2019) only uses apparatus competence (X1), community participation (X2), and internal control systems (X3).

Based on the phenomenon in the research gap from several research findings that have been described, it appears that there are differences in research results between apparatus competence, community participation, organizational commitment to transparency and internal control systems, to the accountability of managing village

funds. Therefore the author is interested in conducting research with the title: "Determinants of Accountability for Village Fund Management (Empirical Studies in the Villages of Dolog Huluan, Raya Huluan and Parjalangan)".

LITERATURE REVIEW

Agency Theory

Agency theory is a concept that reveals the relationship between a principal and an agent, where the principal entrusts the agent with work according to his own goals and empowers the agent to make decisions (Supriyono, 2018). Conflicts with Customer Interests (Yuesti & Merawati, 2019). In the public sector, especially village government, the village agency is the agent and the community is the subject. Village officials issue instructions and report to their respective governments for accountability under applicable regulations regarding the powers granted by the Regent/Mayor and the village community.

Village Fund Management Accountability

Accountability is a well-known concept in public service organizations and remains in high demand due to its complexity, history and impact. Accountability means being part of control and auditing, taking responsibility, reporting performance, responding to actions and actions, making decisions and actions, being open to audits and legal processes, sanctions and rewards (Andagatmadja, 2011). Accountability is a type of obligation of public activity organizers who are able to explain and answer questions related to procedures on the basis of accountability for all decisions and processes as well as results and performance. Accountability is one of the key factors in achieving good governance

which is currently being pursued in Indonesia. The government is obliged to report the results of the programs it has implemented so that the public can assess whether the government is efficient, efficient and effective. Accountability is a type of obligation of public activity organizers who are able to explain and answer questions related to procedures on the basis of accountability for all decisions and processes as well as results and performance.

The principle of accountability in government is that the government is responsible for the sequence of events. Upholding the principle of accountability can increase public trust in the government. Accountability plays a key role in curbing fraud and misuse of resources for the public good (Jorge and Pattaro, 2011). Accountability has a fairly broad meaning, including accountability, presentation, reporting and disclosure of all agent activities to principals (Mardiasmo, 2009).

Apparatus Competency

Competence is the quality of a person with the skills, knowledge and ability to perform a task. Competence is one of the factors that influence accountability. Increasing accountability requires the skills of village officials (Aulia, 2018). Competence is the acquisition of a set of knowledge, skills, values and attitudes that lead to performance and are reflected in the habit of thinking and acting according to work (Lubis, 2018). According to Edison et al. (2016) Competence is an individual's ability to do work successfully, with benefits based on questions related to knowledge, skills and attitudes. Competence is defined as the ability to carry out work roles in accordance with established criteria related

to the work environment. To be able to function according to its function, you need:

1. Values, ethics and professional attitude,
2. Required professional knowledge, and
3. Professional skills.

Quality government agencies are of course a good benchmark to be used as a comparison or benchmark in assessing the resources they have. can be used as a basis for assessment Sedarmayanti (2014) describes indicators that can be used to assess individual competence:

1. Knowledge
2. Attitude
3. Skill

Society Participation

In explaining Regional Regulation Number 45 of 2017 concerning Community Participation in the Administration of Regional Government, various efforts have been made to increase public participation in the administration of regional government in order to accelerate the realization of common interests. explained that it had to be done. Isbandi (2007) states that community participation means identifying problems and possibilities that exist in society, choosing and deciding alternative solutions to overcome problems, and implementing efforts to overcome them, describing it as community participation in the process of involving the community in the evaluation process. Community involvement is also important for achieving community goals and successful regional development.

At this time it is hoped that the community can participate and understand the importance of public attention to village fund managers so that healthy and responsible development can be carried out in accordance with democratic principles. increase. Must be carried out by village officials.

Organizational Commitment

Commitment is the ability to be responsible for something entrusted to someone. Commitment has nothing to do with talent, intelligence, or talent. Strong commitment allows a person to provide additional physical, mental and spiritual resources that can be obtained. According to Griffin (2004), organizational commitment is an attitude that reflects the extent to which an individual or employee understands and relates to his organization. From this it can be concluded that organizational commitment is the ability of employees to recognize the values, rules, and goals of the organization or company, and includes elements of loyalty to the company and commitment to work. (Romandon, 2017).

Transparency

Article 4 (7) Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 37 of 2007 concerning Guidelines for Management and Transparency of Regional Finances is an openness that allows the public to have the widest possible access. said principle. Get information about local finances. Transparency is the principle of openness to the public's right to access accurate, honest and non-discriminatory information about organizational activities, taking into account the protection of personal, group and national secrets. Transparency also means the openness of the organization in providing information to interested parties related to its public resource management activities.

Internal Control System

Internal controls protect the organization's assets or property from any form of misuse, ensure the availability of accurate information about the organization's financial records, and ensure

that all legal requirements and administrative policies are properly complied with. A series of steps designed to verify. implemented (Hery, 2014).

Definition of Internal Control System (SPI) according to Decree No. 60 of 2008 regarding SPIP are actions and activities that are carried out continuously by the leadership and all employees to provide sufficient confidence to achieve: is a process that is inseparable from the Company's goals by providing effective and efficient activities. Reliable financial reporting, protection of government assets, and compliance with laws and regulations. According to PP No. 60 of 2008, SPI consists of five elements: Control environment, risk assessment, control activities, information and communication, and monitoring.

Hypothesis Development

The Influence of Apparatus Competency on the Accountability of Village Fund Management

Competent tools follow the principle of accountability to achieve good results. Greater capacity empowers village institutions to understand the procedures for managing village funds and implement them properly so that the management of village funds becomes more accountable. If village officials do not understand this, it will have an impact on the financial reports they produce which are wrong or not in accordance with the standards set by the government. does not affect administrative decisions. Competence of village fund managers is the main requirement for optimizing the village accountability process. This is in accordance with the research of Aulia (2018) and Medianti (2018). And this is also in accordance with Agustiningsih's research (2020).

H₁: Apparatus Competence affects the Accountability of Village Fund Management

The Effect of Community Participation on the Accountability of Village Fund Management

Community involvement in the management of village funds is very important, because the community can obtain information on the allocation of funds for village development. The community can also be said to be the main actor in the implementation of public organization policies, especially in the implementation of village development. In order for the development delivery process to be focused, efficient and effective, development delivery needs to be prioritized through community involvement (Wafirotin and Septiviastuti, 2019). Atiningsih and Ningtyas (2019), Aulia et. al., (2018), Umaira and Adnan (2019), Wafirotin and Septiviastuti (2019) found that community involvement influences accountability in managing village funds. lower. Based on this description, the research hypothesis is as follows.

H₂: Community participation influences the accountability of Village Fund Management.

The Effect of Organizational Commitment on the Accountability of Village Fund Management

According to Robbins and Judge (2015), organizational commitment is a situation in which an employee is committed to a particular organization and its goals and desire to maintain membership in that organization. There is an organizational commitment to help manage village funds so

that the program is implemented properly. The successful management of village funds that are accountable reflects the commitment of village institutions in managing village finances, especially village funds. High institutional involvement affects the performance of the village government thereby encouraging the successful management of accountable village funds. This is in accordance with research by Larastika (2018), Raharjo (2018), Safrizal (2018), and Yulisa (2019).

H₃: Organizational commitment influences the accountability of village fund management

The Effect of Transparency on the Accountability of Village Fund Management

Transparency is the principle of openness which makes information about regional financial management as widely accessible as possible to the public. The existence of transparency ensures that everyone is free to access and receive information about governance: policies, the process of making and implementing them, and the results achieved. The results of previous research by Rosyidi (2018) proved that transparency has a significant impact on accountability in managing village funds. Likewise with the results of previous studies by Hendratomi et al. (2017); Ramadan (2019) found that transparency has a significant impact on village financial management accountability.

H₄: Transparency affects the Accountability of Village Fund Management

The Effect of the Internal Control System on the Accountability of Village Fund Management

Definition of Internal Control System (SPI) according to Decree No. 60 of 2008 related to SPIP defines important actions and activities that are carried out continuously by managers and all employees to provide adequate guarantees of achievement. It's a process. of company goals. An appropriate internal control system improves the quality of financial reporting and increases public confidence in financial reporting. Be more accountable. The internal control system is also implemented to monitor the government's performance in the preparation of financial reports, avoid fraudulent manipulation of figures that can be detrimental to society and the nation, as well as to ensure the accuracy and completeness of information. This is in line with the work of Widyatama (2017), Rosyidi (2018), Taufik (2017) and Taufik (2019).

H₅: The Internal Control System affects the Accountability of Village Fund Management.

The Influence of Apparatus Competence, Community Participation, Organizational Commitment, Transparency and Internal Control Systems on the Accountability of Village Fund Management

Village financial reports are an important part of the organization. That is to describe the results and terms of payment of the village treasury for the next period. Village financial reports must be made in a timely manner and easy to understand (Siagian et al., 2022). Village financial management is inseparable from accountability. Accountability is usually interpreted as a form of obligation to account for the success or failure of the implementation of an organization to achieve the goals carried out in the previous period and carried out routinely (Mustofa, 2012). Village

government accountability is very important because it is a form of village government accountability as the entity that manages village funds (Laia et al., 2022).

Responsible village financial management is accountable village financial management starting from village planning, implementation and management to financial reporting. Accountability is the main goal of public sector reform. Many aspects or factors play a role in achieving accountable village fund reporting, including equipment capacity, community participation, organizational commitment, transparency and internal control systems (Karo et al., 2022). After completing its tasks, the village office must prepare financial reports. Accountability reports must be accountable and transparent to show that the village government has carried out its duties and functions (Simanjuntak et al., 2022).

Accountability is a factor that is in line with management activity tools, especially those related to achieving results in public services and communicating them transparently to the public (Arifiyadi, 2008). Accountable and transparent financial reporting can be achieved through control over the preparation of these financial reports, an internal control system based on Government Regulation no. 60 of 2008 concerning the Government Internal Control System (SPIP). The village government can use all its skills and expertise to design effective internal controls and produce quality financial information as a form of excellent service to the community.

H₆: Apparatus Competence, Community Participation, Organizational Commitment, Transparency and Internal Control Systems have a positive

and simultaneous effect on Village Fund Management Accountability.

Conceptual Framework

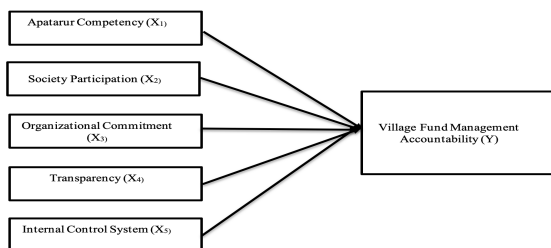


Figure 1. Conceptual Framework

RESEARCH METHODS

Data Types and Sources

The type of research conducted is causal associative research (Situmorang & Simanjuntak, 2019). This research is causal or associative in nature, Erlina (2011) explains that causal research is research that explains phenomena in the form of relationships between variables, with the aim of testing hypotheses and identifying causal relationships between various variables (Simanjuntak et al., 2020) and (Situmorang & Simanjuntak, 2021). In this study there are independent variables (variables that affect the dependent variable) and dependent variables (variables that are influenced by the independent variables). The population in this study were all village government officials in the villages of Dolog Huluan, Raya Huluan and Parjalangan.

RESULTS AND DISCUSSION

Validity Test

The validity test was carried out to determine the validity of a questionnaire (Ghozali, 2018). So it can be concluded that the relationship between each indicator and the total composition of each indicates a strong validity of each variable with the data $r_{count} > r_{table}$. That is, the item validity of all statements has been confirmed and can be used.

Reliability Test

Reliability means that the instrument is good so that it is reliable enough to be used as a data acquisition instrument. Reliability checks help determine the consistency of variable measurements.

Table 2. Reliability Test Results

Variable	Cronbach Alpha	Information
Apparatus Competency	0,935	Reliabel
Society Participation	0,801	Reliabel
Organizational Commitment	0,937	Reliabel
Transparency	0,934	Reliabel
Internal Control System	0,942	Reliabel
Village Fund Management Accountability	0,943	Reliabel

Based on Table 2 it can be seen that the Cronbach Alpha value of each variable is greater than 0.6 so it can be concluded that the measuring instrument in this study is reliable.

Classic Assumption Test

Normality Test

The normality test in this study was carried out using a graphical test, namely a graphical test, namely by looking at the normal probability plot of the research model being carried out. The following graph test results can be seen in the image below.

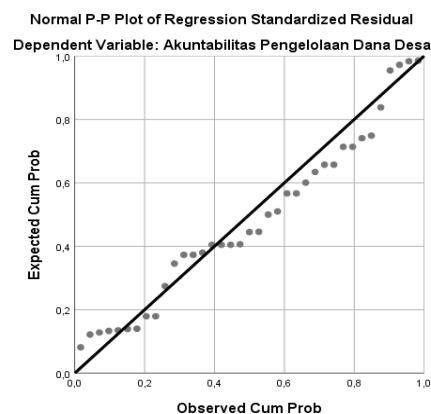


Figure 2. Normality Test Results

It can be seen from Figure 2, that the points spread around the diagonal line. These results indicate that the regression model is feasible to use because it meets the normality assumption. To support the results of the normality test which was carried out based on the graph test above, the researchers also carried out a statistical normality test with the One-Sample Kolmogorov-Smirnov test.

Multicollinearity Test

This test intends to ensure a strong relationship of the variables in the regression model used.

Table 3. Multicollinearity Test Results

Model	Coefficients ^a	Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Apparatus Competency	,201	2,760
	Society Participation	,961	1,040
	Organizational Commitment	,223	3,070
	Transparency	,256	3,899
	Internal Control System	,243	3,477

a. Dependent Variable: Village Fund Management Accountability
Source: Results of Data Processing

Based on Table 3 above, it can be concluded that there are no symptoms of multicollinearity in the interaction of apparatus competency variables, community participation, use of information technology, organizational commitment, transparency and internal control systems.

Heteroscedasticity Test

The purpose of this test is to ensure that in the regression model there is no difference from one observation to another from the measured residual variance.

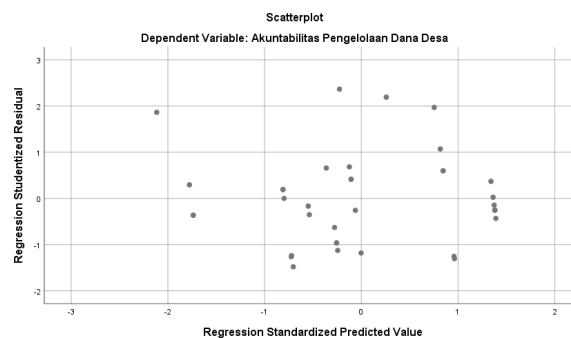


Figure 3. Hasil Uji Heterokedastisitas

From the output of the heteroscedasticity test, it can be seen that there is no clear pattern, and the points spread above and below the number 0 on the Y axis, so it can be concluded that there is no heteroscedasticity.

Data Analysis Method

This research was carried out using quantitative methods and data analysis using linear regression using SPSS version 25 statistical software.

The equation used is:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + e$$

Where:

Y = Village Fund Management Accountability

A = Constant

$\beta_1, \beta_2, \beta_3, \beta_4$ = The coefficient of each variable

X1 = Apparatus Competency

X2 = Organizational Commitment

X3 = Utilization of Information Technology

X4 = Transparency

e = Term of Error

Hypothesis Testing

Partial Test (Test-t)

This test is implemented to ensure the partial effect of the independent variable on the dependent variable (Ghozali, 2018). If the significance level is the result of calculations, then the test is carried out by

testing the significance level (p-value) < 0.05, thus the hypothesis is accepted. But if

> 0.05 then the hypothesis can not be accepted.

Table 4. Partial Test Results (Test-t)

<i>Model</i>	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients Beta</i>	<i>T</i>	<i>Sig.</i>
	<i>B</i>	<i>Std. Error</i>			
<i>1 (Constant)</i>	,962	1,623		,623	,524
<i>Apparatus Competency</i>	,276	,110	,261	2,540	,014
<i>Society Participation</i>	,397	,325	,329	1,219	,232
<i>Organizational Commitment</i>	,292	,124	,274	2,450	,017
<i>Transparency</i>	,377	,232	,483	3,421	,000
<i>Internal Control System</i>	,429	,065	,478	3,534	,000

Based on table 4 above, it can be explained that the competence variable of the village apparatus has a significance value of 0.014 or less than 0.05. It can be said that the first hypothesis is accepted so that it can be said that the competency of the village apparatus has a significant positive effect on the accountability of managing village funds. The community participation variable has a significance value of 0.232 or greater than 0.05. It can be said that the second hypothesis is rejected so that it can be said that community participation has no effect on the accountability of managing village funds. Organizational commitment has a significance value of 0.017 or less than 0.05. It can be said that the third hypothesis is accepted so that it can be said that organizational commitment has a significant positive effect on village fund management accountability. The transparency variable has a significance value of 0.000 or less than

0.05. It can be said that the fourth hypothesis is accepted so that it can be said that transparency has a significant positive effect on village fund management accountability. The internal control system variable has a significance value of 0.000 or less than 0.05. It can be said that the fifth hypothesis is accepted so that it can be said that the internal control system has a significant positive effect on the accountability of managing village funds.

Statistical Test F (Simultaneous)

If the results of the F-test are significantly affected, then you can continue this regression model by running the t-test (partial test). On the other hand, the t test is not necessary if not all independent variables affect the dependent variable (partial test). The results of the F test can be seen in table 5.

Table 5. Statistical Test F Result (Simultaneous)

ANOVA^a						
<i>Model</i>		<i>Sum of Squares</i>	<i>Df</i>	<i>Mean Square</i>	<i>F</i>	<i>Sig.</i>
1	<i>Regression</i>	623,618	5	124,724	1552,542	,000 ^b
	<i>Residual</i>	2,490	31	,080		
	<i>Total</i>	626,108	36			

a. Dependent Variable: Village Fund Management Accountability

b. Predictors: (Constant), Internal Control System, Community Participation Transparency, Organizational Commitment, Apparatus Competence

Source : Results of Data Processing

Based on the table above, it can be seen that the results of the F test show a significant value of 0.000 which is much smaller than 0.05. This means that the results of the F test show that apparatus competence, community participation, organizational commitment, transparency and internal control systems have a significant influence on the accountability of managing village funds simultaneously. To see which independent variables affect the dependent variable, a t test (partial test) is performed.

Determination Coefficient Test

The determinant coefficient in basically knowing the ability to explain the variation of the dependent variable. The value range is between 0-1, if the value of Adjusted R2 is mini, there are limitations in expressing it, and conversely, if Adjusted R2 is large, it means that the ability of the independent variables to reveal large variations in the dependent variable.

Table 6. Determination Coefficient Test Results

Model Summary^b				
<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>
1	,998 ^a	,996	,995	,283

a. Predictors: (Constant), Internal Control System, Community Participation, Transparency, Organizational Commitment, Apparatus Competence

b. Dependent Variable: Village Fund Management Accountability

Source : Results of Data Processing

Based on Table 6, the Adjusted R Square value is 0.930, which means 0.995 or (99.50%) of the independent variables, namely apparatus competence, community participation, organizational commitment, transparency and internal control systems are able to explain or describe the accountability of village fund management. While the remaining 0.5% is explained or described by other variables not included in this research model.

CONCLUSION

1. Apparatus competence has no significant effect on village fund management accountability in the villages of Dolog Huluan, Raya Huluan and Parjalangan.
2. Community participation has no significant effect on village fund management accountability in the villages of Dolog Huluan, Raya Huluan and Parjalangan.

3. Organizational Commitment has no significant effect on village fund management accountability in the villages of Dolog Hulan, Raya Hulan and Parjalangan.
4. Transparency has a positive and significant effect on the accountability of managing village funds in the villages of Dolog Hulan, Raya Hulan and Parjalangan.
5. The Internal Control System has a positive and significant effect on the accountability of managing village funds in the villages of Dolog Hulan, Raya Hulan and Parjalangan.
6. Apparatus competence, community participation, organizational commitment, transparency and internal control systems have a significant effect on the accountability of managing village funds in the villages of Dolog Hulan, Raya Hulan and Parjalangan.

Limitations and Suggestions

From the research that has been carried out, there are limitations in this study, namely that in some village apparatus there is still a lack of availability or awareness from respondents to fill out the questionnaires that have been given, so that it takes quite a long time to collect the questionnaires that have been filled in. Due to the limitations above, the researcher suggests that in further research it is advisable to always ask for a number that can be contacted by the relevant respondent, the researcher should periodically contact the respondent regarding the completion of completing the questionnaire to minimize delays/forgotten by the respondent to fill out the questionnaire.

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