

Original Article

Analysis of Factors Affecting the Accountability of Village Fund Allocation Management (Case Study at the Village Office in Pangandaran District Pangandaran Regency)

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Abstract - The objectives of this study are as follows: 1) To examine the effect of the competence of village officials on the accountability of village fund allocation management; 2) To examine the effect of the commitment of village government organizations to the accountability of managing village fund allocations, and 3) To examine the effect of community participation on accountability in managing the allocation of funds. This type of research used in this study is casual research. The population in this study were village government officials in Pangandaran District Pangandaran Regency. Sample selection by cluster random sampling method. The analytical method used to test hypotheses is the multiple regression test. The results showed that: 1) The variable of village apparatus competence had a positive and significant effect on Village Fund Management Accountability; 2) Organizational Commitment Variable has a positive and significant effect on Village Fund Management Accountability, and 3) The variable of community participation has a positive effect on the Accountability of Village Fund Management.

Keywords - Competence of village officials, Organizational Commitment, Community participation, Village Fund Management Accountability.

I. INTRODUCTION

The village is a collection of people who have territorial boundaries and have the power to regulate and manage government affairs, community interests and community goals, original rights, and/or traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia (Law No 6, 2014). The village has a role to manage and regulate its affairs in accordance with Law No. 6 of 2014. The village has authority in the areas of governance, development, social awareness, and village empowerment.

Village officials are a group of people who guide the Village Head in making policies and designs that exist in

village administration, as well as the Village Head's task assistant in implementing policies as technical implementers and regional elements. In accordance with Permendagri No. 113 of 2014 concerning Village Financial Management, the village head formed the Village Finance Management Technical Implementer (PTPKD), which is an element of the village apparatus. Thus, village officials have a role in implementing village financial designs in accordance with established regulations so as to create accountability.

The Internal Control System also plays a role in the creation of good village financial management. Internal Control System is a process whereby every action or effort is carried out at any time by the leadership and all employees in order to provide confidence in achieving the group's goals through appropriate and easy activities, good financial reports, security of State assets, and adherence to legislation (PP) No. 60, 2008). An internal control system can be implemented by the village government that is expected to be able to produce an accountable Village Fund Allocation management.

The concrete manifestation of Pangandaran district in assisting and improving village development is by continuing to work to increase the allocation of funds in each village. Village Fund Allocation is funds allocated from the regency/city government for villages originating from the allocation of funds in central and regional finance in the regional income and expenditure budget after special allocation funds are taken (Permendagri No. 113, 2014). Given the magnitude of the allocation of funds received by each village, village funds need to be managed properly so that the bias can be used properly and in accordance with its designation.

Village Financial Management is all activities that include planning, implementation, administration, reporting, and Village finance that can be accounted for



(Permendagri No. 113, 2014). Managing village finances should be based on transparency, accountability, and participation so that there is an orderly and disciplined budget. For the creation of good financial management, village governments are required to pay attention to the principles as mentioned earlier. One of the guidelines is accountability.

Public accountability is the obligation of someone who is given an order to be responsible, to surrender and expose all activities and activities that are the duty of the trustee who has the right and power to hold that responsibility (Mardiasmo, 2010). Hasniati (2016) said that in relation to the accountability of village fund management, it could be concluded as an expression of the village head's obligation to be responsible for managing village funds assigned to him in order to achieve the goals set through directed responsibility. Thus, accountability for managing the allocation of village funds is needed to drive village implementation so that it runs well.

In connection with the village fund policy, the Supreme Audit Agency (BPK) mentioned problems in managing village finances that stem from the lack of knowledge of village officials in financial governance and reporting so that there is the potential for fraud or corruption (Abidin, 2015). Indonesia Corruption Watch (ICW) mentions that there are four factors that cause corruption of village funds, including; first, the lack of community participation in the process of planning and overseeing village funds; secondly, the lack of competency of the village head and village apparatus; third, village institutions which have not been fully empowered, and fourth, the competitive arena of village head elections which results in high political costs (www.antikorupsi.org). Research by Aziz (2016) states several obstacles in the management of village funds, including the lack of human resource capacity of the village administration and the lack of community participation. In addition, Nurjaman (2015) states that village development can be successful due to several factors, namely the capacity of village officials, community participation, and the leadership of the village head.

Human resources (HR) are important factors in government organizations or institutions, because they are the ones who will run the organization's operations. The high competence of human resources in an organization determines the quality of the organization. Thomas's research (2013) states that the lack of competence in the village apparatus is one of the obstacles in managing village funds. In line with this, Santoso (2016) states that human resource competence has a significant effect on regional financial accountability.

Organizational commitment is closely related to accountability. Some experts who suggest that organizational commitment is a factor that affects accountability are: Cavoukian et al. (2010), that organizational commitment is needed in accountability.

Organizational commitment is one important element in accountability. Behnam and MacLean (2011), that support for organizational commitment affects accountability standards.

According to Mahayani (2017), Community participation has three very important characteristics, namely; First, community participation is a tool to obtain information about the conditions, needs, and attitudes of the local community; Second, the community will trust the development program more if they are involved in its preparation and planning and Third, encourage public participation. Research by Naimah (2017) found that community participation had a significant effect on village financial accountability.

Community participation does not only involve the community in making decisions in every development program, but the community is also involved in identifying problems and potential that exist in the community (Tumbel, 2017). Village fund management requires community participation, because one of the priorities in using village funds is community empowerment. In an effort to empower the community in various village activities or activities, participation is a must thing to do. Community empowerment can only be achieved if the community actively participates in village activities, such as participating in village road construction.

Based on the description above, in this study, the authors are interested in conducting a study entitled: "Analysis of Factors Affecting Accountability in the Management of Village Fund Allocation (Case Study at the Village Office in Pangandaran District, Pangandaran Regency)".

II. LITERATURE REVIEW

A. Agency Theory

Agency theory is a theory explaining the relationship between an agency that arises when a company owner authorizes management to use company resources in running the company. This theory was first introduced by Jensen and Meckling in 1976 (Utami, 2019). As two different parties, there are certainly differences in interests between agents and principals. Principal as a provider of capital for companies, namely shareholders or owners of the company. At the same time, the agent is the management in charge of running the company. Both have the interest to maximize their respective utilities so that there is no guarantee that agents will always act in accordance with the interests of the company (Utami, 2019).

According to Aryani and Budhiarta (2014 in Budiharjo, 2019), Conflicts of interest between principals and agents are called agency problems. Agency problems usually occur because agents and principals alike have personal interests. Principals are motivated to enter into contracts to prosper themselves with increasing profits, while agents are motivated to maximize the fulfillment of their economic needs.

Agency problems arising from differences in the interests of the two parties then lead to agency costs or commonly called Agency costs. Agency Cost is a cost that must be incurred by a company that results in reducing the wealth of the principal to ensure that the agent can act in accordance with the interests of the principal (Jesen and Meekling, 1976 in Utami, 2019).

B. The Concept of Village Financial Accountability

According to the State Administrative Agency and the Indonesian Financial and Development Supervisory Agency in Subroto (2009), accountability is an obligation to provide accountability explaining the performance and actions of a person/leader of the organization to those who have authority for accountability. Accountability is important in guaranteeing values such as efficiency, effectiveness, reliability, and predictability. An account is not abstract but concrete and must be determined by law through very specific procedures regarding problems in accountability.

Sulistiyani (2004) states that transparency and accountability are two keywords in the administration of government and company operations, also stated in accountability contained the obligation to present and report all activities, especially in the field of financial administration, to higher parties. In this case, all activities related to the management of the Village Fund Allocation must be accessible to all elements of interest, especially the community in their area.

According to Mardiasmo (2010), there are three main principles that underlie regional financial management, namely:

- The principle of transparency or openness, transparency here means that community members have the same rights and access to know the budget process because it involves the aspirations and desires of the community, especially in fulfilling the needs of many people's lives.
- The principle of accountability, accountability is the principle of public accountability which means that the budgeting process starting from planning, preparation, and implementation must really be reported and accounted to the Regional House of Representatives and the community. The community not only has the right to know the budget but also has the right to hold responsibility for the plan or implementation of the budget
- The principle of value for money, this principle means the application of three principles in the budgeting process, namely economical, efficient, and effective. Economical, namely the selection and use of certain amounts and quality of resources at low prices. Efficient is the use of public funds that can produce something that is maximum or has a usability. Effectively it can be interpreted that the use of the budget must reach the target or objective of the public interest.

In connection with the importance of this financial position, Kaho in Subroto (2009) asserted that local governments will not be able to carry out their functions effectively and efficiently without sufficient costs to provide services and development, and this finance is one of the basic criteria for knowing real the ability of regions to manage their own households.

Another aspect of regional financial management is the change in the paradigm of financial management itself. This needs to be done to produce local budgets that truly reflect the interests and expectations of the local people in the area of regional financial management economically, efficiently, and effectively. The required regional budget paradigms include:

- Regional budgets must rely on the public interest;
- Local budgets must be managed with good results and low costs;
- Local budgets must be able to provide rational transparency and accountability for the entire budget cycle;
- Local budgets must be managed with a performance approach for all types of expenditure and revenue;
- The regional budget must be able to foster professionalism in the work of each relevant organization;
- The regional budget must be able to provide flexibility for the implementers to maximize management and costs by observing the principle of value for money (Mardiasmo, 2010).

The success of Village Fund Allocation accountability is influenced by the contents of the policy and the context of its implementation. However, in its implementation, it depends on how the government conducts supervision and guidance on the management of the Village Fund Allocation. To support the open disclosure of information to the public clearly, every physical activity of the Village Fund Allocation must be attached to an information board of the activities where the activity is carried out. To realize the implementation of the principles of transparency and accountability, compliance is needed by the village government, especially those managing the Village Fund Allocation, to implement the Village Fund Allocation in accordance with applicable regulations (Arifiyanto and Kurrohman, 2014).

C. Allocation of village funds

The Village Fund Allocation is a balancing fund sourced from the Regional Revenue Budget, which must be allocated by the Regency government for the villages. In the management of the village village fund allocation, a facility team is formed, which facilitates the management of the Village Fund Allocation and then forms a companion team in the sub-district that accompanies the management of the Village Fund Allocation and then forms an implementation team in the village that has the responsibility of implementing the Village Fund Allocation management. (Sanusi, 2014).

According to Law No. 6 of 2014, Village funds are funds sourced from the state revenue and expenditure budget intended for villages that are transferred through the district/city regional income and expenditure budget and are used to finance governance, implementation, development, community development, and community empowerment.

Village Fund Allocation is a balanced fund received by a district/city in the district/city Regional Revenue and Expenditure after deducting the Special Allocation Fund. The Village Fund allocation, as referred to in paragraph (1), is at least 10% (ten percent) of the balance funds received by the district/city in the regional income and expenditure budget after deducting the special allocation fund.

D. Village Official Competencies

Mardiasmo (2010), explains that the government must determine policies that explain what components can be categorized Mardiasmo (2010), explains that the government must determine policies that explain what components can be categorized as revenue or operating costs appropriate for a work unit that is reported, extensive disclosure (disclosure), and accounting policies that are practiced consistently.

Poor government financial reports can have negative implications, namely reducing public confidence in the management of government funds, investors will be afraid to invest their capital because financial reports can not be predicted, which results in increased investment risk, donors will reduce or stop the rocks, the quality of decisions is bad, reports finance cannot reflect actual performance.

In good regional financial management, village governments must have competent human resources, supported by accounting education backgrounds, often attend education and training, have experience in finance. This is needed to implement the existing accounting system. These competent Human Resources (HR) will be able to understand accounting logic well. The failure of the regional government's human resources in understanding and applying accounting logic will have an impact on the misrepresentation of the financial statements and the discrepancies of the reports with the standards set by the government.

Human resources as a unit of human labor in an organization and not just the sum of existing employees (Matindas, 2002). At the same time, the quality of human resources has a level of knowledge (knowledge), ability (skill), and willingness (ability), which can be shown by good human resources on the quality of the performance produced (Ruky, 2003).

The quality of human resources who have knowledge of abilities in accordance with the main tasks and functions of work, which is the main factor to achieve maximum performance of government work units. The higher the

competency possessed by someone, the easier it is to complete various kinds of work demands.

E. Organizational Commitment

Organizational commitment shows a power from someone in identifying their involvement in a part of the organization so that it will cause a feeling of belonging to employees of the organization. According to Robbins and Judge (2008), defining organizational commitment is: "A situation in which an employee side with a particular organization and its goals and desires to maintain membership in the organization."

Based on the description above, it can be explained that high job involvement means taking sides in the particular work of an individual, while employees who have high organizational commitment means taking sides of the organization that recruits the individual and will try more to give good performance in helping to achieve organizational goals the.

F. Society participation

The granting of a large number of village funds to the village can also be a reflection of the realization of good governance, where the government and the community have a close relationship and at the same time increase community participation, thereby encouraging accountability, transparency, and responsiveness of the local government. In accordance with what has been disclosed by Haryanto (2007) that the principles of good governance, including community participation, the rule of law, the growth of transparency that is built on the basis of a free flow of information and information needs to be accessible by interested and adequate parties, care for stakeholders oriented on consensus, equality, effectiveness and efficiency, accountability, and the existence of a strategic vision.

According to Isbandi (2007), Community Participation is community participation in the process of identifying problems and potential that exist in the community, selecting and making decisions about alternative solutions to deal with problems, implementing efforts to overcome problems, and community involvement in the process of evaluating changes that occur.

Village funds that are intended for the benefit of the village community in an ethical manner must also involve the community as a fundamental target of village progress. The central point of development can be seen from the active participation of the people. Realizing the importance of community aspirations, strategic steps are needed so that community participation can run conducive. One effort that can be done is to optimize the role of local non-government institutions such as non-governmental organizations (NGOs), mass media, community organizations, and political parties.

Rahardjo Adisasmita (2006) several reasons the community needs to participate and be encouraged to participate are: (1) The community understands the real condition of the community's social and economic environment; (2) The community is able to analyze the causes and consequences of various events that occur in the community; (3) The community is able to formulate solutions to overcome the problems and obstacles faced by the community; (4) The community is able to utilize its development resources to increase production and productivity in order to achieve community development goals; and (5) Society with efforts to improve its human resource capabilities and will, so that based on strong self-confidence and self-reliance can eliminate most of the dependence on outsiders.

From the opinions above about the benefits of participation, it can be concluded that participation will provide benefits that are important for organizational success, namely: (a) It is more likely to obtain the right decision because of the many meaningful and positive contributions; (b) Promoting two-way communication so that both subordinates and superiors have the same opportunity in submitting ideas; (c) Encouraging the ability to think creatively for the common good; (d) Train to be responsible and encourage to develop shared interests; (e) It is possible to follow any changes that occur.

G. Previous Research Review

Previous research that can support this research is Mada, et al. (2017) in his research entitled "The Effect of Competence of Village Fund Managers, the Commitment of Village Government Organizations, and Community Participation in Accountability of Village Fund Management in Gorontalo District". The results showed that: (1) The competence of village fund management apparatus had a positive and significant effect on village fund management accountability; (2) The commitment of village government organizations has a positive and significant effect on village fund management accountability; (3) Community participation has a positive and significant effect on village fund management accountability.

Mahayani, (2017), in her research entitled "Prosocial Behavior and Accountability Perception of Village Fund Management in the Cultural Context of Tri Hita Karana,". The results showed human resource competence and community participation had a positive effect on village fund management accountability. Leadership has not found empirical evidence of an influence on village fund management accountability. Prosocial behavior weakens the influence of human resource competencies on village fund management accountability. Prosocial behavior strengthens the effect of community participation on village fund management accountability. Prosocial behavior found no empirical evidence to strengthen the influence of leadership on the accountability of village fund management.

Nur, et al. (2018), in their research entitled "Analysis of Factors Affecting Accountability in Village Fund Allocation Management,". The results of the study stated that: (1) the role of village officials had a positive and significant effect on the accountability of village fund allocation management in Yosowilangun District, Lumajang Regency, (2) the internal control system had a positive and significant effect on the accountability of village fund allocation management in Yosowilangun District, Lumajang Regency.

Baiq, et al. 1 (2018), in his research entitled "Factors Affecting Village Financial Management and Its Implications for Stakeholders Trust (Study on Villages in Central Lombok, Indonesia)". The results of this study indicate that the village government must continue to improve the competence of human resources (personnel) and community participation in village financial management, so that it can continue to increase stakeholder confidence.

Dewi and Gayatri (2019), in their study entitled "Factors Affecting the Accountability of Village Fund Management,". The results showed competence, leadership, and participation had a positive effect on village fund management accountability.

H. Theoretical Thought Framework

Based on the theoretical basis and some previous research, the framework in this study can be shown by the following picture:

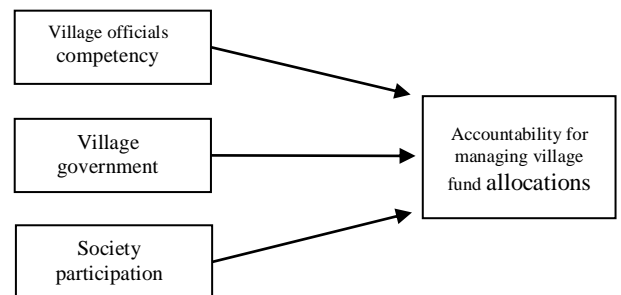


Fig. 1 Research Model

I. Research Hypothesis

From the above thought framework, the researcher draws a hypothesis as follows:

- Ha1 = Competence of village officials has a positive effect on accountability in managing village fund allocations
- Ha2 = The commitment of the village government organization has a positive effect on the accountability of managing village fund allocations
- Ha3 = Community participation has a positive effect on the accountability of village fund allocation management.

III. RESEARCH METHODOLOGY

A. Types of research

This research is causal which will test the hypothesis about the effect of one or several independent variables on the dependent variable. According to Sarwono and Suhayati (2010), causal research is research conducted to identify causal relationships between variables. Causal research is aimed at finding out which variables function

as causes (independent variables) and which variables function as results (dependent variables).

B. Operational Definition and Variable Measurement

The variables used in this study consisted of the dependent variable and the independent variable. Operational research variables can be summarized in table 1.1.

Table 1. Operationalization of Variables

Jenis Variabel	Dimensi	Indikator	Skala
Independent			
Village officials competency (Edison et al., 2016)	Knowledge	- Knowledge - Ability to increase knowledge	Likert
	Skill	- Technical expertise - Ability to find solutions	
	Attitude	- Initiative at work - Hospitality and courtesy	
Organizational Commitment (Porter et al., 1974)	Affective	- Confidence in organizational goals - The feeling of having an organization	Likert
	Sustainable	- Maintain organizational membership - Loyalty in the organization	
	Normative	- Willingness to exert efforts on behalf of the organization	
Society participation (Heller et al, 1984, dan Sujarweni (2015))	Decision-making	- Involvement in decision making of village programs	Likert
	Budgeting	- Propose a budget plan - Involved in plenary meeting	
	Budget implementation	- Involved monitoring and reporting - Provide an evaluation of the budget execution - Giving awards	
Dependent			
Village Management Fund Accountability (Mahmudi, 2011)	Honesty and Law	- Honesty and information disclosure - Compliance in reporting	Likert
	Process	- Suitability of the procedure - Adequacy of information - Accuracy of report submission	

C. Data Types and Sources

The type of data in this study is primary data obtained from respondents' responses to the questionnaire sent, while the source of the data comes from the answers of village government officials in Pangandaran District Pangandaran Regency.

D. Population and Research Samples

The study population is the village government apparatus involved in the process of planning and implementing village activities sourced from village funds. Village government officials include the village head, village secretary, and the treasury or treasury committee.

The research sample was determined by random cluster sampling, so that 24 respondents were obtained from 8 villages in Pangandaran District Pangandaran Regency. Research data were collected by questionnaire. The questionnaire was taken directly to 24 respondents.

E. Data collection technique

The method of data collection in this study was carried out by the sampling method, which is a method of an investigation conducted to obtain facts or symptoms that exist and look for facts factually. Data was collected through a questionnaire given to village government officials in Pangandaran District Pangandaran District. The questionnaire contains questions that represent each variable in this study

F. Analysis Method

a) Descriptive statistics

Descriptive statistics in this study are used to provide a description of the character of the research variable using a frequency distribution table that shows the model number, the range of scores, and the standard of division

G. Data Quality Test

According to Hair et al. (1996, in Sandjojo, 2011), the quality of data generated from the use of research instruments can be evaluated through reliability and

validity tests. Each test is to determine the consistency and accuracy of data collected from the use of the instrument.

H. Classic assumption test

This research was conducted with a simple regression analysis. The use of simple regression analysis must be free from testing classic assumptions. For this reason, before a simple regression analysis must be done testing the classic assumptions first. Testing classic assumptions are done using normality test, multicollinearity test, heteroskedasticity test, and autocorrelation test.

I. Hypothesis testing

In this study, the authors used four independent variables and one dependent variable. The analytical method used to test hypotheses is the multiple regression method, which is regression used to find out how much influence the independent variable has on the dependent variable. Regression analysis using SPSS software version 22. The regression equation is as follows: $Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \epsilon$

Where :

- Y = Village Fund Management Accountability
- α = constant or price Y if X = 0
- β = number or direction of the regression coefficient, which indicates an increase or decrease in the dependent variable based on the independent variable
- X1 = Village officials competency
- X2 = Commitment of village government organizations
- X3 = Society participation
- ϵ = error level of the intruder / error

In this study, a significance level (α) of 0.05 or 5% was used. To test whether the proposed hypothesis is accepted or rejected, a test of the research variables is carried out by simultaneously testing through the simultaneous significance test (F statistic test), which intends to explain the effect of the independent variable on the dependent variable. Meanwhile, to test each variable partially, it is carried out by means of an individual parameter significance test (statistical t-test) which aims to find out whether the independent variable influences the dependent variable, and which of the dominant variables influences the dependent variable.

IV. RESEARCH RESULTS AND DISCUSSION

A. Research Data Description

Descriptive analysis is calculated based on the percentage of respondents' answers to research questions using the mean value of each indicator proposed to describe the perceptions of all respondents. Based on the mean (mean), then the respondents' perceptions are interpreted using the three-box method criteria (Ferdinand, 2006), namely: 10.00 - 40 = low, 40.01 - 70 = moderate, and 70.01 - 100 = high.

Table 2. Descriptive Statistics Results

Variabel	Nilai Indeks	Min	Max	Mean	Std. Deviation
Village officials competency	67,58	29	44	37,17	3,886
Organizational Commitment	70,48	16	32	24,67	4,341
Society participation	71,46	10	19	14,29	2,774
Village Fund Management Accountability	70,67	14	20	17,67	1,993

Source: Data processed (2019)

Based on table 1.2 above, it can be presented descriptive statistical results about the research variables as follows: Competency variables of village officials have a minimum value of respondents' answers of 29 and a maximum of 44. The average respondent's answer is 37.17, with a standard deviation of 3.886. While the frequency index value of 67.58. With a frequency index value of 67.58, it can be concluded that the perception of respondents' answers to the village apparatus competency variable is in the medium category, because it is in the range of values between 40.01 - 70.

The Organizational Commitment variable has a minimum score of 16 respondents' answers and a maximum of 32. The average respondent's answer is 24.67, with a standard deviation of 4.341. While the frequency index value of 70.48. With a frequency index value of 70.48, it can be concluded that the perception of respondents' answers to the Organizational Commitment variable is in the high category, because it is in the range of values between 70.01 - 100.

The public participation variable has a minimum value of respondents' answers of 10 and a maximum of 19. The average respondent's answer is 14.29, with a standard deviation of 2.774. While the frequency index value of 71.46. With a frequency index value of 71.46, it can be concluded that the perception of respondents' answers to the public Participation variable is in the high category, because it is in the range of values between 70.01 - 100.

The Village Fund Management Accountability Variable has a minimum value of 14 and a maximum of 20. The average respondent's answer is 17.27, with a standard deviation of 1.993. While the frequency index value of 70.67. With a frequency index value of 70.67, it can be

concluded that the perception of respondents' answers to the Village Fund Management Accountability variable is in the high category, because it is in the range of values between 70.01 - 100.

B. Data Quality Test

a) Validity test

Validation Test Results for each variable can be seen in the following table:

Table 3. Hasil Pengujian Validitas

Variabel	No. Item	Nilai Korelasi	Status
Village officials competency	Q1	0,626	Valid
	Q2	0,637	Valid
	Q3	0,555	Valid
	Q4	0,637	Valid
	Q5	0,548	Valid
	Q6	0,667	Valid
	Q7	0,480	Valid
	Q8	0,802	Valid
	Q9	0,720	Valid
	Q10	0,641	Valid
	Q11	0,587	Valid
Organizational Commitment	Q12	0,774	Valid
	Q13	0,828	Valid
	Q14	0,859	Valid
	Q15	0,843	Valid
	Q16	0,412	Valid
	Q17	0,446	Valid
	Q18	0,514	Valid
Society participation	Q19	0,865	Valid
	Q20	0,728	Valid
	Q21	0,812	Valid
	Q22	0,779	Valid
Village Fund Management Accountability	Q23	0,774	Valid
	Q24	0,765	Valid
	Q25	0,804	Valid
	Q26	0,765	Valid
	Q27	0,470	Valid

Source: Primary data processed (2019)

b) Reliability Test

Reliability Test Results for each variable can be seen in the following table:

Table 4. Results of Reliability Testing

No	Variabel	Koefisien Cronbach Alpha	Jumlah Instrument
1	Village officials competency	0,825	11
2	Organizational Commitment	0,863	7
3	Society participation	0,755	4
4	Village Fund Management Accountability	0,763	5

Source: Data processed (2019)

c) Classic assumption test

1) Normality test

The results of the normality test calculation using the Lilliefors test can be seen in the summary in the following table:

Table 5. Summary of the Normality Test

No	Estimate	n	L Count	L Table		Decision
				$\alpha = 0.05$	$\alpha = 0.01$	
1	Yon X1	24	0,1862	0,1809	0,2105	Normal
2	Yon X2	24	0,2040	0,1809	0,2105	Normal
3	Yon X3	24	0,1879	0,1809	0,2105	Normal

Source: Data processed (2019)

2) Multicollinearity Test

The conclusion is that there is no multicollinearity between independent variables in the regression model based on the tolerance value test as follows:

Table 6. Multicollinearity Test Results

Variabel	Collinearity Statistics	
	Tolerance	VIF
Village officials competency	0,482	2,074
Organizational Commitment	0,426	2,348
Society participation	0,826	1,211

Source: Data processed (2019)

3) Autocorrelation Test

The results of the autocorrelation test can be seen in the following table:

Table 7. Autocorrelation Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0,961 ^a	0,923	0,912	0,593	2,278

Source: Data processed (2019)

Based on SPSS output, the Durbin Watson statistical value is 2,278. While from the Durbin Watson table with $n = 24$ and $k = 3$, we obtain d_l (outer limit) = 1.101 and d_u (inner limit) = 1.657 with a significance level of 5%, $4-d_u = 2.334$; and $4-d_l = 2,899$; then from the calculations concluded that the DW-test is located in the test area. This can be seen in Figure 1.2 as follows:

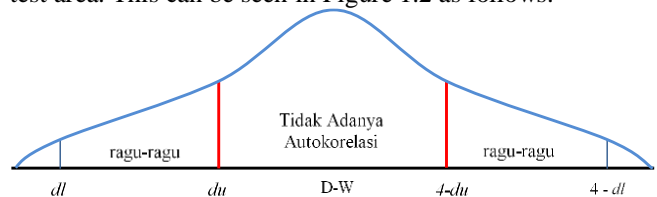


Fig. 2 Watson Durbin Test

In accordance with the picture above shows that Durbin-Watson is in an area of no autocorrelation. Referring to Ghozali (2011), the regression model in this study is free from the autocorrelation problem because the Durbin Watson values are between du and 4 du.

4) Heteroscedasticity Test

The test results using the Spearman rank test can be seen in the following table:

Table 8. Heteroscedasticity Test Results

			X1	X2	X3
Spearman's rho	Abres	Correlation Coefficient	-0,349	0,298	0,160
		Sig. (2-tailed)	0,095	0,157	0,455
		N	24	24	24

Source: Data processed (2019)

Spearman rank test results in the table above show the value of the probability of significance for the variables of community participation, organizational commitment, and competence of village officials of 0.095, 0.157, and 0.455. Because the significance value of significance for the variables of village apparatus competency, organizational commitment, and community participation is greater than 0.05, it can be concluded that the data are free from heterokedastisitas.

5) Regression Analysis Test

Multiple regression analysis is used to get the regression coefficient which will determine whether the hypothesis made will be accepted or rejected. By using the multiple linear regression method, the following results are obtained:

Table 9. Results of Regression Analysis

Model	B	Acconut	Sig	TTable	adj R ²	Fcount	Sig	
1	(Constant)	0,274		2,074	0,912	79,981	0,000	
	X1	0,185	4,033					0,001
	X2	0,336	7,705					0,000
	X3	0,156	3,188					0,005

Source: Data processed (2019)

Based on the regression results above, an equation can be formed as follows: $Y = 0.274 + 0.185X1 + 0.336X2 + 0.156X3 + \epsilon$

6) Determination Coefficient Test (R²)

From the table above, it is known that the adjusted R square value is 0.912. This means that 91.2% of Village Fund Management Accountability can be explained by the variation of independent variables, namely the competency of village officials, Organizational Commitment, and community participation, the remaining 8.8% (100% - 91.2%) explained by the causes others outside the model.

7) Simultaneous Significance Test (Statistical Test F)

From the Anova test or the F test in the table above, the calculated F value is 79.981, with a significant probability that indicates 0.000. Test probability values are much smaller than $\alpha = 0.05$. This shows that jointly (simultaneously) Accountability of Village Fund Management can be influenced by the competence of village officials, Organizational Commitment, and community participation.

8) Hypothesis test

The variable of village apparatus competence has a positive effect on Village Fund Management Accountability, which can be seen from the comparison between ttable and count, which is smaller than count, with a ttable value of 2.074 and count of 4.033 and a significance level below 0.05. Thus Ha1 received.

The variable Organizational Commitment has a positive effect on Village Fund Management Accountability, which can be seen from the comparison between the table and count, which is smaller than count, with a value of 2.074 and count 7.705 and a significance level below 0.05. Thus Ha2 was received.

The variable of community participation positively influences the Accountability of Village Fund Management, which can be seen from the comparison between the table and count, which is smaller than count, with a value of 2.074 and count 3.188 and a significance level below 0.05. Thus Ha3 received.

V. DISCUSSION

A. Effect of Competence of village officials on Village Fund Management Accountability

Based on the results of research conducted, the variable competence of village officials has a positive and significant effect on the Accountability of Village Fund Management. This means that the more competent the village fund management apparatus is, the more accountable the village fund management will be.

The results of this test are in line with several previous studies of Dewi and Gayatri (2019), Baiq, et al. (2018), Mahayani, (2017), and Mada, et al. (2017), which states that the competence of village fund management apparatus has a positive and significant effect on the accountability of village fund management.

B. Effect of Organizational Commitment on Village Fund Management Accountability

Based on the results of research conducted, the variable Organizational Commitment has a positive and significant effect on Accountability in Village Fund Management. This means that the higher the commitment of the organization, the more accountable village fund management.

The results of this test are in line with several previous studies. Fajri (2015), Mamello (2016), Ferina (2016), and Mada, et al. (2017) which states that village government readiness is needed in the implementation of village fund management. One of the things that need to be prepared by the village government is commitment. The existence of organizational commitment is expected to support the management of village funds so that they are able to carry out program activities well. The success of accountable village fund management is carried out by the government as a form of commitment of the village government in the implementation of village financial management, especially ADD.

C. The effect of community participation on Village Fund Management Accountability

The results of the regression analysis showed that community participation had a positive effect on Village Fund Management Accountability. This means that the more intense the participation of the community, the more accountable the management of village funds.

The results of this test are in line with research by Mahayani, (2017), Mada, et al. (2017), and Dewi and Gayatri (2019), that the role of the community to participate in development planning, implementation, control, and supervision can improve government performance effectively, efficiently, transparently and accountably.

VI. CONCLUSION

A. Conclusions

Based on the results of the analysis, conclusions can be drawn as follows:

1) Competency variables of village officials have a positive and significant effect on the Accountability of Village Fund Management. This means that the more competent the village fund management apparatus is, the more accountable the village fund management;

2) Organizational Commitment variable has a positive and significant effect on Village Fund Management Accountability. This means that the higher the commitment of the organization, the more accountable village fund management; and 3) community participation variable has a positive effect on Village Fund Management Accountability. This means that the more intense the participation of the community, the more accountable the management of village funds.

B. Limitation

There are several limitations encountered in this study, among others: 1) Lack of understanding from respondents to the statements in the questionnaire as well as a lack of care and seriousness in answering all the statements that exist, so there is a possibility that the answers given by respondents were not honest; 2) This study did not conduct interviews directly with the respondents, because given the respondents' activities. Respondents' answers given by

respondents do not necessarily describe the actual situation.

C. Suggestions

By considering the existing limitations, it is expected that future research will improve the following factors: 1) For the village apparatus, this research is expected to be used as input in improving the competence, commitment, and community participation in the management of village funds, especially regarding planning, implementation, administration, reporting and accountability in accordance with applicable laws and regulations; 2) For further research, researchers are expected to be able to test other variables such as understanding, the role of village officials, community supervision, and transparency that might affect village fund management.

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