

THE DETERMINANT OF ACCOUNTABILITY AND TRANSPARENCY IN THE MANAGEMENT OF VILLAGE FUNDS MODERATED ON COMMUNITY PARTICIPATION

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Abstract

This research aims to determine the effect of accountability and transparency on management of village funds moderated by community participation. This research method is a quantitative method, this research was conducted in the Village Government of Kaliwareng, Sidorejo, Cepagan and Masin, Warungasem District, Batang Regency. By using the non-probability sampling method, the samples obtained were 92 respondents. The results showed that accountability had no positive and significant effect on the management of village funds. Meanwhile, transparency has a positive and significant determinant on the management of village funds. And community participation as a moderating variable strengthens accountability and transparency in the management of village funds.

Keywords: Accountability, Transparency, Village Fund, Community Participation

INTRODUCTION

The activity stage in managing village finances starts from planning to accountability in accordance with the Regulation of the Minister of Home Affairs (PERMENDAGRI) N0. 113 of 2014 concerning villages. District or town planning and development has been carried out by village-level governments in connection with the development concept. The development planning is carried out to obtain linkages with the stages of village financial management in implementing the village budget that has been determined before the income and cash outflows occur. Financial reports are important and trustworthy information by internal and external parties (Arwani et al., 2018).

In addition, in managing village finances, it is obligatory to follow the principles of being transparent, accountable, participatory and carried out regularly and with budgetary discipline (Makalalag, Nangoi, & Karamoy, 2016). In order for village autonomy to work optimally, accountability from the government is very necessary. According to (Sujarweni in No & May, 2019) the accountability system is a principle to prove that every activity carried out by the village government can be publicly accounted for by the entire community. In addition to accountability in the financial management of village funds, an element of transparency is needed. According to (Dwiyatno in Firdaus, 2019) that transparency is to provide information to the public about the government and to ensure that accurate and adequate information is easily obtained. Providing information on performance in managing village funds creates an attitude of openness for the government in transparency. The characteristics of government that

are transparent to the general public can be seen from how policies, regulations, budgets, programs and activities are made.

To achieve the maximum Village Fund Allocation (ADD), community contributions or participation in village fund management are also needed. According to Sujarweni in (Makalalag, Nangoi and Karamoy, 2017) Community participation is a contribution to the community in determining decisions on activity plans held by the local village government. According to Syamsi in Statement (Dharmakarja, Kusuma & Putra, 2020), the welfare of the village community is the community's greatest contribution to the management of the village's funds. When managing village finances is not transparent and accountable, it can be concluded that the level of community participation is still very low.

The higher the participation, the higher the number of people. Then the higher their sense of responsibility to carry out the decisions that have been made, and development will be better in the future (Masruhin & Kaukab, 2019) . High community participation in the financial management of village funds will reduce the emergence of problems. Community participation is one of the factors that determine the success of development programs and community development.

The Revenue and Expenditure Budget State (APBN) is one of the origins of the budget for villages. The government has estimated village funds in 2018 to be 60 trillion, the realization of village funds that were lowered was around Rp. 59.86 trillion or 98.77%. In 2019, village funding increased by 70 trillion rupiah and village funding realization decreased by 42.2 trillion rupiah, or 60.29%, by August 2019. In 2020 there was an increase of IDR 72 trillion. In 2021 village funds may increase again, seen from previous years which always increase every year. (Kemenkeu.go.id) The researchers took case studies in the villages of Kaliwareng, Cepagan, Sidorejo and Masin. Because the village acquired the very best quantity of Village Funds in Warungasem Distric. In each village there are differences in the allocation of village funds due to different factors, namely the number of residents, poverty level, area area and level of geographical difficulty. The use of village funds is prioritized in the allocation of village development, community welfare, quality of life and controlling poverty levels.

Based on the phenomena that arise in the management of village finances, namely not optimally in carrying out the Village Deliberation (MUSDES). In the economics journal, Risyia Umami and Idang Nurodin revealed that the importance of village deliberations. Where is the opportunity for the community to gain knowledge about the village's financial management? As is the case in the sub-district of Suramade, precisely in the villages of Jagamukti, Gunungsungging, Cipeundeuy and Sukartani. Not in accordance with Law N0 6 of 2014 and Regulation of the Minister of Home Affairs (PERMENDAGRI) N0 113 of 2014. Village consultations are things that the village government is obliged to do in practicing Law No. 6 of 2014 in article 54 which contains village deliberation, namely with the BPD (Consultative Body). Village) as a participant in the deliberation, village government and layers of village residents. Which discusses the main and important points in the management of village government. In research on the variables of accountability and transparency have been studied very much, but through different objects and subjects. The research conducted by (Nur, 2021)

shows that accountability and transparency are in line with applicable laws and regulations and have involved all elements of society. Supported by research carried out (Putri, 2019) which states that accountability and transparency are very meaningful significantly regarding the allocation of village funds. In contrast to the research conducted (Gerryan, 2015) which showed the results that accountability did not affect regional financial management. The results are not in line with the research conducted (Sukmawati & Nurfitriani, 2019) which provides empirical evidence that transparency does not significantly affect the management of Village Finance. Therefore, it is necessary to make progress towards research in the field of managing the Village Fund. What motivates researchers in developing research in the field of Village Fund management in the accountability and transparency sector which is moderated by community participation.

METHOD

Survey method is the form used in this research, while quantitative is the approach used in this research. According to (Sugiyono, 2013) the use of a quantitative approach aims to examine a specific population or sample that is carried out arbitrarily. The research tools used in data collection with the target of being able to try out the established hypotheses. The sample is a sub group or part of a population, by studying the sample. Then the researcher can draw conclusions so that they can be generalized to the population (Sekar, 2004). The sample drawn was the PPKD team, including the secretary, treasurer, section head and head of affairs, and the PKPKD team, namely the village head. And also people who know about the management of village funds. Non-probability sampling technique is the technique used in this study. Each population is not given the same opportunity to be used as a sample, which is a sampling method with non- probability sampling (Sugiyono, 2013). The sampling technique focuses on the purposive sampling technique, namely with certain considerations.

Multiple Regression Analysis, This test is to detect the dependent variable and the independent variable, there is a mutually influential and directly proportional relationship (National & Research, 2020) . Multiple regression formulas such as:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + e$$

Where .

- Y : Village Fund Management
- A : Constant
- β_1, β_2 : Coefficient of Regression Direction
- X_1 : Accountability
- X_2 : Transparency
- e : Factors that affect other variables

Testing With Moderate Regression Analysis. In this test, the data analysis technique is Moderate regression analysis (MRA). MRA is a special application of multiple regression, where regression equations include interactions or multiplication elements between two or

more independent variables (Lie, 2009) . Data analysis with the help of the Statistical Package for Social Science (SPSS) program. The formula for the multiple linear regression equation is:

$$Y = a + 1 X_1 + 2 X_2 + 3 X_3 + 4 X_1 * X_3 + 5 X_2 * X_3 + e$$

Where :

Y : Village Fund Management

X1 : Accountability

X2 : Transparency

X3 : Community Participation

X1*X3 : Interaction between Accountability and Community Participation

X2*X3 : Interaction between Transparency and Community Participation

a : Parameters Constant

^{1 2 3 4 5}: Multiple regression coefficient

e : Variable Y influenced by other factors

RESULT AND DISCUSSION

Multiple linear regression

This multiple linear regression aims to detect the dependent variable with the independent variable whether there is a mutually influential and directly proportional relationship. The following are the results of the multiple regression test using SPSS.

Table 1: Multiple Regression Test Results

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1,804	1.516		1,190	,237
Total_X1	,195	,100	,226	1,946	0.055
Total_X2	,362	0.099	,426	3,669	,000

a. Dependent Variable: Total_Y

Source: Processed data, 2021

based on the results of the data obtained from table 4.17, the following equation can be written:

$$Y = 1.804 + 0.195 X_1 + 0.362X_2 + e$$

Y = Village Fund Management

a = Constant

X1 = Accountability

X2 = Transparency

The constant of 1.804 can be interpreted by being influenced by the independent variables of accountability (X1) and transparency (X2), so the management of village funds is 1.804. The accountability variable has a positive value of 0.195. With a significant value of $0.055 > 0.05$, the results show that accountability has no effect on the management of village funds. This is consistent with studies carried out by (Putri et al., 2020) due to the fact the competence of village officers has now no longer been supported, there desires to be education for village officers concerning village fund management. Not in line with research conducted by (Garung & Ga, 2020) which states that accountability has a partial effect on the management of village fund allocations. The transparency variable has a positive value of 0.362. With a significance value of $0.00 < 0.05$, the results show that transparency has an effect on the management of village funds. This is in line with research conducted by (Kurniawan, 2019) which states that transparency has a partial impact on village financial management.

Moderate Regression

Moderate regression analysis aims to recognize that a regression equation has an interaction or multiplication factor between two or more independent variables, whether or not there is a direct proportional relationship to interact with increase. The following are the results of the moderate regression analysis using test of SPSS.

Table 2: Moderate Regression Analysis Test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-57,993	14,997		-3.867	,000
	Accountability	1,805	1,283	2,089	1,406	,163
	Transparency	1,490	,876	1,754	1,701	,093
	Society participation	3,003	,715	3,521	4,202	,000
	Accountability*Community Participation	-,076	,063	-2,708	-1,204	,232
	Transparency*Community Participation	-,061	,043	-2,536	-1,411	,162

a. Dependent Variable: Village Fund Management

Source: Primary Data Processed, 2021

Based on the data obtained from table 4.18, the following equation can be written:

$$Y = -57.993 + 1.805X_1 + 1.490X_2 + 3.003X_3 - 0.076X_1.X_3 - 0.061X_2.X_3 + e$$

Y = Village Fund Management

X1 = Accountability

X2 = Transparency

X3 = Community Participation

X1.X3 = Accountability.Community Participation

X2.X3 = Transparency. Community Participation

The constant -57,993 can be interpreted as being influenced by the variables of accountability (X1) and transparency (X2), so the management of village funds is -57,993. The accountability variable has a positive value of 1.805. With this positive coefficient value, it can be shown that each accountability variable has increased by one unit, so the amount of village fund management is 1.805. The transparency variable has a positive value of 1.490. With this positive coefficient value, it can be shown that each transparency variable increases by one unit, so the amount of village fund management is 1.490. Accountability action variables. Community participation with a tcount value of 3.005, a significance value of 0.003, and a significance value of less than 5%. The results show that the relationship between accountability and village cash management is affected by community involvement. The interaction variable is transparency. community participation with a t-count value of -2,932 and a significant value of 0.004 with a value of <5%. The results show that the relationship between transparency and village fund management is influenced by community participation.

DISCUSSION

The t test is used to measure hypotheses one by one with the aim of detecting influence of variable X on variable Y or not. There are two ways to make decisions, namely based on the significance value and based on the comparison of t_{count} with t_{table} . If it refers to a significant value that exceeds 5%, it will be accepted and if the significant value is less than 5%, then H_0 is rejected. Then, when referring to the comparison of t_{count} and t_{table} , if the value of t_{count} is less than t_{table} , then H_0 will be accepted, meaning that it has no effect and vice versa.

The effect of the accountability variable hypothesis (X1) on the management of village funds (Y)

Accountability variable (X1) has a t_{count} of 1.946, a t_{table} of 1.98698 and a significance value of 0.055. Thus, it means that $t_{\text{count}} (1.946) < t_{\text{table}} (1.98698)$, and a significant value of $0.055 > 0.05$. then H_0 is accepted and H_a is rejected. So that the accountability variable has a significant negative effect on the management of village funds (Y). In line with Rika Ardiyanti's research, transparency, accountability and community participation have an effect on community empowerment.

The hypothesized effect of the transparency variable (X2) on the management of village funds (Y). The transparency variable (X2) has a t_{count} of 3.669, a t_{table} of 1.98698 and a significance value of 0.000. Thus, it means that $t_{\text{count}} (3.669) > t_{\text{table}} 1.98698$, and a significant value of $0.000 < 0.05$. then H_0 is rejected and H_a is accepted, so that the transparency variable (X2) has a significant effect on the management of village funds (Y). In line with the research of Fitri Sukmawati and Alfi Nurfitriani, which resulted in transparency and accountability, there was a significant influence on village financial management.

The value of the coefficient of determination to explain the amount of variation of the independent variable that can explain the dependent variable. The value is from 0 to 1, if the determination value is zero, it means that the independent variable cannot describe the slightest variance of the dependent variable. If the value of the coefficient of determination is close to 1 or equal to one, the independent variable can describe the dependent variable. The results of the coefficient of determination. it shows that the adjusted R square value is 0.350 or 35%. This shows that 35% of village fund management is influenced by accountability and transparency while the remaining 65% is influenced by other variables not explained in the study.

CONCLUSION

The results of the t-test showed that it had a positive value of 0.195 with a significance value of $0.055 > 0.05$. This indicates that village fund management diminishes as the accountability variable decreases, as there is no positive significant effect between accountability and village fund management. The results of the t-test showed a positive value of 0.362 and a significant value of 0.00 or less. 0.05. So that there is a positive and significant effect between the variables of transparency and the management of village funds. This shows that village funds are better managed and transparency variables are increased. The results of the t-test research have a negative value of -3.005 with a significance value of $0.003 < 0.05$. So that the moderating variable between accountability and community participation shows that it is influenced by the community participation variable. This shows that higher or lower accountability will affect community participation in managing village funds. The results of the t-test research have a negative value of -2,932 with a significance value of $0.004 < 0.05$. Therefore, the mitigation variable between transparency and community participation indicates that it is affected by variable community participation. This shows that the higher or lower the level of transparency will affect community participation in the management of village funds.

Theoretical Implications, the results of this study are expected to increase scientific views and understanding regarding the management of village funds. As well as for other researchers who will examine more deeply about the management of village funds. So, it is better if the next researcher modifies the independent variable by replacing or adding variations. This will result in more objective and more varied results. Practical Implications, the village government should provide opportunities and actively invite the community to participate in aspects of planning, program implementation and supervision by increasing effective communication and openness of information to community. Village officials play a role in socializing the importance of community involvement in the village fund management process.

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