

THE INFLUENCE OF ACCOUNTABILITY, TRANSPARENCY AND COMMUNITY PARTICIPATION ON THE EFFECTIVENESS OF VILLAGE FUND MANAGEMENT

Muh. Asken Iskandar¹, Wilda Fatmala^{2*}, Murnisari³
^{1,2,3}Politeknik Baubau, Baubau, Indonesia

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CORRESPONDING AUTHOR

Nama: Wilda Fatmala
 Address: Baubau City
 E-mail: wildafatmala.wf@gmail.com

A B S T R A C T

The purpose of this study was to identify variables that affect the management of village funds through accountability, transparency and community participation both partially and simultaneously. The sampling method is census sampling, the population in this study is the Laburunci Village community and the number of samples in this study is 30 people. This research is quantitative, using primary data. The data collection technique in this study was the distribution of questionnaires. The data analysis techniques used are data validity test, classical assumption test, and multiple linear regression analysis. The hypothesis was tested using the simultaneous f test and partial t test with the help of SPSS 26. The results showed that partially accountability, transparency and community participation had a significant positive effect on the effectiveness of village fund management, and simultaneously accountability, transparency and community participation had an effect on the effectiveness of village fund management.

INTRODUCTION

The Village Government is the Village Head or what is known by another name, assisted by Village officials as the organizing element of the Village Government. Based on Law no. 32 of 2004 concerning Regional Government, the rights, authority and obligations of autonomous regions to organize and handle government affairs themselves and the needs of the surrounding community in accordance with statutory regulations is the definition of regional autonomy. The management of village fund allocations is of course carried out based on existing regulations so that there are no irregularities or omissions in management. Village Fund Allocation is a form of sending funds carried out by the government to support village development. Central and regional government financial balance funds are a source of funds for village fund allocations which are then received by the district or city to be given to villages. Village finances must certainly be processed based on transparent, accountable and participatory principles. The regulations relating to village funds themselves have been prepared in Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management (Nurfitri and Ratnawati 2023).

Village fund management cannot be separated from accountability, transparency and community participation. Accountability means having responsibility in managing village funds themselves. The person responsible for village financial administration is financial administration who can be represented starting from the preparation, implementation of organization, to village financial announcements. Recognition of responsibility is a fundamental goal of public domain change. As a general rule, responsibility is characterized as a type of commitment to represent the achievements or disappointments of the association's implementation in achieving the goals that have been implemented for the past period that are completed periodically (Temalagi and Silooy 2022).

Accountability is an effort to provide accountability regarding all activities and performance carried out by an entity to interested parties. Law No. 6 of 2014 Article 24 states that what is meant by accountability is the principle that determines that every activity and final result of village government administration activities must be accountable to the village community in accordance with the provisions of statutory regulations (Rama and Setiawan 2021).

Transparency is an important marker because it can show the professionalism of the organizers, the greater their openness regarding each activity, so that the level of transparency will continue to improve. If the principle of transparency is applied to create a good bond between citizens and the government, the government will not hesitate to provide data to citizens by guaranteeing that it will make it easier to obtain accurate data. When related to the context of administering public affairs, transparency is a situation where the government is obliged to be open regarding financial and non-

financial matters to citizens regarding all activities carried out and decisions that must be taken by the government in implementing public affairs (Putri and Maryono 2022).

Community participation is one of the supporting aspects in village development. If the government program fits the needs of the community then of course the residents will also want to take part and will definitely get citizen participation in the hope of achieving the program's goals. Next, it can also be determined if the development goals will be achieved. Development success will be achieved if citizen participation takes part also because of the existence of traditional values as capabilities that can be mobilized in development through appropriate management strategies (Natasya, 2022).

Laburunci Village is one of the villages in Pasar Wajo District, Buton Regency, Southeast Sulawesi Province with a population of around 3,074 people. Laburunci Village is one of the villages with a village fund management system that is not consistent with village development, such as the existence of people whose houses are no longer suitable for habitation, there is still a lack of development of adequate village facilities and a lack of clean water sources as one of the village residents' needs. This data comes from local communities who do not yet have a clean water source and whose houses are no longer suitable for habitation.

METHOD

This research uses quantitative research methods. According to Sugiyono (2018) quantitative data is a research method based on positivistic (concrete data), research data in the form of numbers that will be measured using statistics as a calculation test tool, related to the problem being studied to produce a conclusion. This research will be carried out in Laburunci Village, Pasarwajo District, Buton Regency. Population is an area of generalization in research. This area includes objects or subjects from which conclusions can be drawn (Adnyana, 2021). The population in this study was the entire community of Laburunci Village, totaling 3,074 people. The sample in this study was 30 people, of which 15 people received assistance for rehabilitation/house renovation and 15 people received construction of a clean water source (well) who will fill out the questionnaire. The type of data used in this research is quantitative data, namely in the form of values or scores for the answers given by respondents to the questions in the questionnaire (Fajri and Julita 2021). The data source in this research is primary data.

RESULTS & DISCUSSION

Normality Test

To determine whether the data used has a normal distribution or not, this research uses the Kolmogorov-Smirnov test. If the calculated significance is > 0.05 then the data is normally distributed (Ghozali, 2016).

Table 1. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
N		Unstandardized Residual
		30
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.55982333
Most Extreme Differences	Absolute	.145
	Positive	.145
	Negative	-.125
Test Statistic		.145
Asymp. Sig. (2-tailed)		.110 ^c

Source: data processed with SPSS 26

The test results show an unstandardized residual value with a significance value of $0.110 > 0.05$, meaning that the research data meets the assumptions of the normality test.

Multicollinearity Test

To detect whether there is a relationship between the independent variable and other independent variables in the regression model, it can be seen in the VIF value > 10 and the tolerance number < 0.10 (Ghozali, 2016).

Table 2. Multicollinearity Test Results

Model		Coefficients ^a	
		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Akuntabilitas	.281	3.562
	Transparansi	.209	4.782
	Partisipasi	.131	7.606

a. Dependent Variable: Dana_Desa

Source: data processed with SPSS 26

The results of the multicollinearity test can be concluded for the three independent variables showing a tolerance value of X1 $0.281 > 0.01$, X2 $0.209 > 0.01$, X3 $0.131 > 0.01$. Meanwhile, for the VIF value of the variable X1 $3.562 < 10$, X2 $4.782 < 10$.

Heteroscedasticity Test

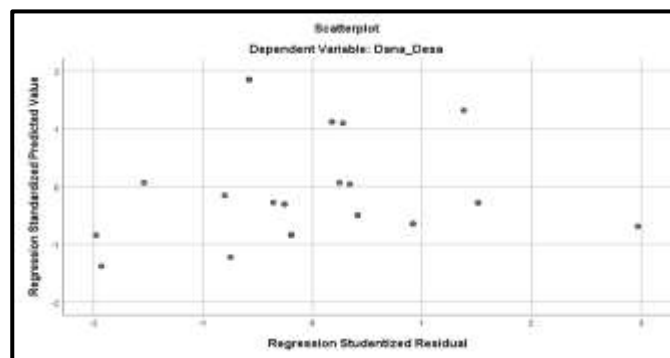


Figure 4.2 Heteroscedasticity Test

Based on the results of the heteroscedasticity test, the points in the graph above are spread above and below the number 0 on the Y axis, it is indicated that there is no heteroscedasticity problem.

Multiple Linear Regression Analysis Test

Table 3. Multiple Linear Regression Analysis Test Results.

Table 1. Multiple Linear Regression Analysis Results					
Model	Coefficients ^a			t	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
(Constant)	.707	1.416		-.499	.622
Akuntabilitas	.329	.111	.305	2.963	.006
Transparansi	.373	.125	.356	2.992	.006
Partisipasi	.338	.141	.359	2.391	.024
a. Dependent Variable: Dana Desa					

a. Dependent Variable: Dana_Desa

Source: data processed with SPSS 26

The results of the multiple linear regression test can be known using the following equation:

The constant value of 0.707 is a constant when the village fund effectiveness variable has not been influenced by Accountability, Transparency and Participation. This means that when the value of the independent variable is zero, the disclosure of Village Fund Effectiveness is 0.707.

The accountability variable (X1) has a regression coefficient value of 0.329, this shows that if one unit increase in the accountability variable, the effectiveness of village fund management will be 0.329, assuming that the other independent variables have constant values.

The transparency variable (X2) has a regression coefficient value of 0.373, this shows that every one unit increase in the transparency variable will have an increasing effect on the effectiveness of village fund management by 0.373, assuming that the other independent variables have constant values.

The participation variable (X3) has a coefficient value of 0.338, this shows that for every one unit increase in the participation variable, the effectiveness of village fund management will increase by 0.338 with the assumption that the other independent variables have constant values.

T test

Table 4. T Test Results

		Coefficients^a			
Model		Unstandardized Coefficients	Standardized Coefficients	t	Sig.
		B	Std. Error	Beta	
1	(Constant)	-.707	1.416		.622
	Akuntabilitas	.329	.111	.305	2.963 .006
	Transparansi	.373	.125	.356	2.992 .006
	Partisipasi	.338	.141	.359	2.391 .024

a. Dependent Variable: Dana_Desa

Source: data processed with SPSS 26

The statistical test results can be explained as follows:

Accountability has a variable significance value of $0.006 < 0.05$ and the calculated t coefficient $> t$ table ($2.963 > 1.706$). So that accountability has a positive sign

Transparency shows a significance value of $0.006 < 0.05$ and t count $> t$ table ($2.992 > 1.706$). So transparency has a significant positive effect on the effectiveness of village fund management.

Participation shows a significance value of $0.024 < 0.05$ and t count $> t$ table ($2.391 < 1.706$). So that participation has a significant positive effect on the effectiveness of Village Fund Management. If it affects the Effectiveness of Village Fund Management.

F Test

Table 5. F Test Results

		ANOVA^a				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	108.778	3	36.259	103.727	.000 ^b
	Residual	9.089	26	.350		
	Total	117.867	29			

a. Dependent Variable: Dana_Desa

b. Predictors: (Constant), Partisipasi, Akuntabilitas, Transparansi

Source: data processed with SPSS 26

The results of the simultaneous test show that the calculated F value is 103.727 with a significance value of 0.000. With a significance value that is much smaller than 0.05 (5%) or $0.000 < 0.05$, the conclusion is that the regression model can predict or it can be said that the independent variables simultaneously influence effectiveness. Village Fund Management.

Coefficient of determination

Table 6. Coefficient of Determination Test Results

Model Summary^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.961 ^a	.923	.914	.59124

a. Predictors: (Constant), Partisipasi, Akuntabilitas, Transparansi

b. Dependent Variable: Dana_Desa

Source: data processed with SPSS 26

The coefficient of determination test results show that the Adjusted R-Squared value is 0.914. This means that the independent variables, namely Accountability, Transparency and Participation, are able to explain the Village Fund Management Effectiveness variable of 91.4%. Meanwhile, the remaining 8.6% is explained by other factors outside the research.

Based on the results of hypothesis testing (t test), it was partially obtained that the Accountability variable (X1) had a significant effect. This influence is shown by the variable significance of $0.006 < 0.05$ and the results of the calculated t coefficient $> t$ table ($2.963 > 1.706$). This indicates that the Accountability variable has a significant effect in a positive direction, therefore the first hypothesis (H1) is that Accountability has a significant positive effect on the Effectiveness of Village Fund Management is accepted.

Based on the results of hypothesis testing (t test), it was partially obtained that the Transparency variable (X2) had a significant effect. This influence is shown by the variable significance of $0.006 < 0.05$ and the results of the calculated t coefficient $> t$ table ($2.992 > 1.706$). This indicates that the Transparency variable has a significant effect in a positive direction, therefore the second hypothesis

(H2) is that Transparency has a significant positive effect on the Effectiveness of Village Fund Management is accepted.

Based on the results of hypothesis testing (t test), it was partially obtained that the Community Participation variable (X3) had a significant effect. This influence is shown by the variable significance of $0.024 < 0.05$ and the results of the calculated t coefficient $> t$ table ($2.392 > 1.706$). This indicates that the Community Participation variable has a significant effect in a positive direction, therefore the third hypothesis (H3) is that Community Participation has an effect received positive significance on the Effectiveness of Village Fund Management.

The results of this research are in line with research conducted by (Nurfitri and Ratnawati 2023), (Jaa, Sulisty, and Setiyowati 2020) shows that Accountability has a positive influence on the Village Fund Management Effectiveness variable. This means that village fund management will be effective if accountability is carried out well and can be held accountable by the village fund manager.

The results of this research are in line with research conducted by (Dewi and Sapari 2020) shows that transparency has a positive influence on the effectiveness of village fund management, which means that the government has an open attitude in implementing the programs that have been implemented. Transparency is considered something to pay attention to in managing village funds. The higher the transparency, the more effective the management of village funds tends to be.

The results of this research are in line with research conducted by (Jaa, Sulisty, and Setiyowati 2020) and (Putra and Rasmini 2019) The results of this research show that accountability, transparency and community participation simultaneously influence village development with the level of development in Gurung Turi village starting to increase. This research shows that accountability, transparency and community participation have a significant influence on the effectiveness of village fund management.

CONCLUSION

The conclusion from the research results "The Influence of Accountability, Transparency and Community Participation on the Effectiveness of Village Fund Management" is that it is based on simple linear regression analysis, t test and coefficient of determination. That Accountability, Transparency and Community Participation are significantly influenced by independent variables. This is shown by the t test which shows that H1 is accepted and produces a significance of $0.000 < 0.05$. So it can be said that Accountability, Transparency and Community Participation simultaneously influence the effectiveness of village fund management.

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