

THE INFLUENCE OF THE ROLE OF VILLAGE APPARATUS, COMPETENCE OF VILLAGE FUND MANAGEMENT APPARATUS AND GOVERNMENT INTERNAL CONTROL SYSTEM ON VILLAGE FUND MANAGEMENT ACCOUNTABILITY (STUDY ON VILLAGES IN KUMELEMBUAI DISTRICT)

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Abstract

This study aims to determine the effect of the role of the village apparatus, the competence of the village fund management apparatus, and the government's internal control system either partially or simultaneously on the accountability of village fund management in Kumelembuai District. This type of research is quantitative research with data collection methods, namely questionnaires filled out by respondents with a population of 101 and all of them are used as research samples. The data analysis method used was multiple linear regression using IBM SPSS 26. The results of this study show that the government's internal control system has a positive and significant effect on the accountability of village fund management, while the role of village officials and the competence of the village fund management apparatus partially does not affect the accountability of village fund management.

Keywords: *Role of Village Apparatus, Competence of Village Fund Management Apparatus, Government Internal Control System, Village Fund Management Accountability*

1. INTRODUCTION

With the implementation of the government's program regarding the distribution of Village Funds in accordance with the mandate of Law Number 6 of 2014, it is very necessary to have good Village Fund Management, so that the Village Funds that have been distributed can be used as they should in accordance with the mandate of the law and there is no deviation or misuse. With the distribution of Village Funds in such a large amount, people question the existence of these funds in terms of their use and utilization as well as physical evidence of the results of using the Village Funds. For this reason, the Village Fund Management requires the fulfillment of the principles of the Village Fund Management in this case the accountable Management of Village Funds. The allocation of Village Funds in 2020 is an average of IDR 950 million and in 2021 an average of 961 million (Kemenkeu RI). The distribution of Village Funds in large amounts gives a great responsibility to the Village Government, including the Village Coresponding author.

Kumelembuai District, South Minahasa Regency is the focus of this research. Researchers are interested in conducting research in Kumelembuai District because of phenomena that occur in several villages in Kumelembuai District. In one village in Kumelembuai Subdistrict, it was suspected that there was a misappropriation of the Village Fund as quoted

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in (Tabloidjejak.co.id, 2020) that there was corruption or irregularities that occurred in the road pioneering project budgeted in village funds reported by a source as a former BPD period previously in the village. This is certainly a problem in the running of the existing government, including in the management of village funds where the chaos makes the community decrease their level of trust in the government, causing a lack of cooperation between the community and the government which can affect the village fund management process. In addition, in a different village in Kumelembuai Sub-district there is the same thing, where several residents made statements on their social media regarding the misappropriation of the Village Fund by government officials, and there were issues where the results of infrastructure development did not match the budget issued so that creates a perception that makes the general public wonder and the emergence of pros and cons to it. It can also be said that the community still feels a lack of transparency from the government regarding the management and use of existing village funds. On the other hand, one village in Kumelembuai District received an award and direct appreciation from the South Minahasa Regent for his achievements, namely being one of the 10 fastest villages in managing Village Funds in South Minahasa Regency (manadotoday.co.id, 2021). This can be said to be a good achievement for the village, including the existing government in carrying out its obligations and responsibilities in managing village funds. With the different phenomena that occur in villages in Kumelembuai District, researchers are interested in seeing why this can happen and whether the role of village officials affects it or the competence of village fund management apparatus and the existing government internal control system can affect village fund management accountability. Given the circumstances that are different from what should have happened, the researcher wanted to research this topic. In addition, this is also supported by the inconsistency in the results of previous studies on variables related to research.

This study aims to determine the effect of the role of the village apparatus, the competence of the village fund management apparatus, and the government's internal control system either partially or simultaneously on the accountability of village fund management in Kumelembuai District.

2. LITERATURE STUDY

Stewardship Theory

Stewardship theory is a theory that describes a situation where management or stewardship is motivated to act in the common interest or the interests of the principal (Donaldson and Davis, 1997). This Stewardship theory shows that the actions or policies that are carried out are truly in accordance with organizational goals or common interests, not for individual interests. This theory can be applied to research on government accounting because government accounting is intended to meet information needs between the stewards in this case the government and the principal, namely the community (Budiana et al, 2019). The relationship between the Stewardship theory and this research is that this theory can explain the existence of the village government in carrying out its responsibilities, roles, duties, and functions to achieve common goals for the benefit of the community. Accountability is something that must be fulfilled by the government in implementing the existing government. In research that focuses on village fund management accountability.

Accounting

According to Weygandt, Kimmel, and Kieso (2018: 1.30) states that there are three basic accounting activities, namely identify, records, and communicates economic events or events

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to parties who need them. Accounting is stated as the company language used to provide information in the form of financial data that is used as a basis for decision making (Kartomo and Sudarman, 2019: 4). So, accounting is a series of activities in the process of financial management in an organization or company and can be used for decision making of the organization or company.

Public Sector Accounting

Public sector accounting is a process performed in connection with the identification, measurement, recording, and reporting of economic transactions, as information related to the creation of governments, non-governmental organizations, and the economic decision-makers who need them (Majid, 2019: 6). Public sector accounting has a goal, namely accountability and management control (American Accounting Association in Majid, 2019: 10-11). Thus, it can be said that public sector accounting is a series of accounting processes carried out to create an accountability for management control funds in public sector organizations. Public sector accounting is used for the purpose of transparency to the public so that it can fulfill public rights (Hartono et al, 2021: 2).

Government Accounting

Government Accounting is part of the public sector accounting. According to Hasanah and Fauzi (2017: 1) Government Accounting is an activity that provides services that provide government financial information by recording, classifying, and summarizing government financial information and interpreting government financial information. The purpose of government accounting is to prosper the people (Wardani, 2020: 5).

Accountability

Accountability is the ability of an individual or group of people to provide answers or evidence to superior authorities about what they do for the larger community within the organization (Syahrudin, in Rusdiana and Nasihudin, 2018: 20). Furthermore, according to Arifiyadi in Harahap (2013: 18), accountability is closely tied to the means for control activities, especially with respect to improving the quality of public services and transparency to the public. Accountability in village fund management means the existence of an achievement that must be accounted for for activities and performance in the village fund management process to the authorized parties.

Village Fund Management

Village funds are funds originating from the State Revenue and Expenditure Budget (ABPN) with the purpose of financing the implementation of government, development implementation, community development, and community empowerment (Permenkeu No.222 of 2020). In managing this Village Fund, there are principles that must be achieved, namely being transparent, accountable, participatory, as well as orderly and budgetary discipline (Permendagri No. 20 of 2018). Village fund management accountability, namely the ability to account for all matters relating to the entire village fund management process that has been carried out, both accountability to the government and to the community.

Role of Village Apparatus

Village apparatus is an element that assists the Headman in the implementation and administration of village governance. Village officials are those who are members of the Village Secretariat, Regional Implementers, and Technical Implementers. Government affairs

and general affairs, financial affairs, and planning matters are part of the village secretariat. As for the Regional Executive, namely the Hamlet Chief, and for the Technical Executor, it consists of a government section, a welfare section, and a service section (Permendagri No. 84 of 2015). The role of the Village Apparatus is a behavior or action carried out by the Village Apparatus in accordance with its duties, functions, and dynamic position. In other words, the Village Apparatus takes part in the implementation and administration of government as its duties and responsibilities.

Competence of Village Fund Management Apparatus

According to Permendagri No. 108 of 2017, competence is described as an ability and characteristic that includes knowledge, skills, and behavioral attitudes required in carrying out the duties of the position. Based on this explanation, it means that competence is closely related to human resources. According to Sutrisno (2017: 2), reliable human resources in an organization are one of the important factors with regard to the operations of an organization and in decision making.

Government Internal Control System (SPIP)

Internal control systems (SPIP) are part of organizational structures, methods, and measures that are regulated to maintain organizational assets, monitor the accuracy and reliability of accounting data, promote efficiency, and promote policy compliance. (Mulyadi, 2017: 129). This opinion is consistent with the description in PP No. 60 of 2008, and the ongoing measures and activities of management and all employees to provide sufficient security to achieve the company's goals. Describes the process, which is an integral part of effective operation, reliable financial reporting, protection of public assets, and compliance with laws and regulations.

Hypothesis Development

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

Based on the grand theory and supporting theory, the village apparatus has a position to assist the task of the Headman in implementing government in the village. With the role of village officials, village fund management accountability can be achieved because of the resources that assist the government in managing village funds. With the participation of village officials in planning, compiling, reporting, using, and administering village funds, the management of village funds can run well and create accountability. This is based on the Stewardship theory where this theory suggests that the government as a steward carries out its duties for common goals and not individual goals.

According to research from Anggreni et al (2021), Elliyana et al (2021), and Purba (2020) declare that the role of village apparatus has a positive and significant impact.

H1 : The Role of the Village Apparatus affects the Accountability of Village Fund Management

The Influence of Competence of Village Fund Management Apparatus on Village Fund Management Accountability

Based on the grand theory and supporting theory, the competence of the village fund management apparatus means an ability or skill possessed by the village fund management apparatus to carry out the duties and obligations according to its role. In terms of managing village funds, the existing management apparatus need good skills to manage village funds properly for the creation of accountability. Knowledge, skills, and attitudes are competencies

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that must be possessed by village fund management apparatus. With these competencies based on motivation for the common interest, the management of village funds can realize an achievement of accountability when the existing competencies are carried out according to their functions.

According to research from Atiningsih and Ningtyas (2019), Dewi et al (2021), Pahlawan et al (2020), Puspa and Prasetyo (2020), and Zulkifli et al (2021) declare that the competence of the village fund management apparatus has a positive and significant impact.

H2 : The Competence of the Village Fund Management Apparatus affects the Accountability of Village Fund Management.

The Influence of the Government's Internal Control System (SPIP) on Village Fund Management Accountability

The Government Internal Control System (SPIP) is an activity carried out by the Government Internal Supervisory Apparatus (APIP) in the entire government process to ensure the achievement of organizational goals. The existence of control activities carried out such as audits, reviews, evaluations, and monitoring can encourage village fund managers to be able to carry out their functions properly and minimize the occurrence of fraud. The existence of a control environment, risk assessment, control activities, information and communication, and monitoring can affect the accountability of village fund management, based on the Stewardship theory which states that a management or stewardship is motivated to act in the common interest or the interests of the principal. Then the creation of accountability in the management of village funds can be realized if the government as a steward carries out its duties for the common interest.

According to research from Umar et al (2018), Atiningsih and Ningtyas (2019), Puspa and Prasetyo (2020), and Zulkifli et al (2021) declare that the internal control system has a positive and significant impact.

H3 : The Government's Internal Control System affects Village Fund Management Accountability

The Influence of the Role of Village Apparatus, Competence of Village Fund Management Apparatus, and Government Internal Control System (SPIP) on Village Fund Management Accountability

Based on the grand theory and supporting theory, with additional resources that assist in the implementation of government, including the management of village funds, accountability for the management of village funds can be achieved. Competence is an important thing for village fund management apparatus to realize village fund management accountability. With the Government Internal Control System (SPIP), the running of a government can be well directed, including the management of village funds.

H4 : The role of the Village Apparatus, the Competence of the Village Fund Management Apparatus, and the Government's Internal Control System have a simultaneous effect on the Accountability of Village Fund Management.

3. RESEARCH METHODOLOGY

In this research, the researcher uses quantitative research with survey method. The survey method is a method with a questionnaire as the main instrument in data collection. Quantitative research is research that aims to measure and analyze causal relationships between different variables (Hardani et al, 2020: 254). A survey method is a study in which information is gathered from a sample through a survey through a survey or interview to later describe various aspects of a population (Fraenkel and Wallen in Hardani et al, 2020: 54). The data source used in this survey is primary data obtained directly from the survey subject through the distribution of questionnaires to pre-determined samples.

The populations in this study were village officials in the village in Kumelembuai District, amounting to 101 people. In this study, all populations were used as research samples. Multiple regression analysis is used as analysis method in this study. For the data analysis process in this study, used IBM SPSS 26.

The method of data collection in this study was carried out by distributing a list of written statements with the answer column provided in the form of a questionnaire that would be filled out by predetermined respondents. The distribution of the questionnaire was carried out through the distribution of questionnaire paper and a questionnaire link in the form of a google form through the Whatsapp group of village officials.

Indicators used to measure variable Y refers to the indicators used by Mada et al (2017), namely: (1) Honesty, transparency and disclosure of information; (2) Compliance in reporting; (3) Procedural conformity; (4) Adequacy and clarity of information; (5) Report submission accuracy. The indicator used to measure the variable X1 referring to the research of Indrianasari (2017), Aryana (2019), and Wardana (2021) that is: (1) There is involvement of village officials in planning the use of funds village; (2) Village apparatus participates in the design of the Village Budget by providing input to the Village Head and/or BPD; (3) Village officials are involved in proposing changes to the APBD; (4) Village apparatus participates in the process of administering the use of funds village; (5) The village apparatus together with the cation compile RAB, facilitate the process inprocurement of goods and services, as well as managing and carrying out work related to the activities planned in the Perdes APBDes; (6) Village officials are involved in providing input and conducting audits participatory; (7) Village officials are involved in preparing reports and accountability implementation of APBDes. The indicator for measuring the X2 variable refers to the research indicators of Mada et al (2017) and Widyatama et al (2017) namely: (1) Knowledge; (2) Technical expertise/skills; (3) Attitude. The indicator for measuring the X3 variable refers to the implementation Government Internal Control System activities in accordance with PP. 60 Years 2008 and also adopted the indicators used by Wardana (2016). The indicators are: (1) Control environment; (2) Risk assessment; (3) Control activities; (4) Information and communication; (5) Internal control monitoring. These indicators are used in this study because these indicators are able to measure every existing variable and are in accordance with the theoretical studies that have been discussed. These indicators have also been tested for feasibility through previous research.

For the measurement of variables in this study using measurements with a Likert scale 6 point. The 6-point Likert scale consists of: 1 = Strongly Disagree (STS), 2 = Disagree (TS), 3 = Slightly Disagree (ATS), 4 = Slightly Agree (AS), 5 = Agree (S), and 6 = Strongly Agree (SS).

The number of questionnaires distributed amounted to 101 and all of the questionnaires were filled out by respondents, there were no damaged questionnaires so that all questionnaires could be processed.

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4. RESULT AND DISCUSSION

Result

This research or data collection will begin on April 05, 2022 until May 04, 2022. The number of questionnaires distributed was 101 questionnaires, and the number of questionnaires received was also 101 questionnaires. All questionnaires received are valid and can be processed.

Respondents to this survey are characterized by age, gender, education level, and years of service. The following will describe the characteristics of the respondents.

Table 1. Characteristics of Respondents by Age

Respondent Age	Frequency	Percentage (%)
25-35 years	13	13%
36-45 years	45	45%
46-55 years	36	36%
>55 years	7	7%
Total	101	100%

Source: Primary Data Processed, 2022

The respondents in this study were mostly aged between 36-45 years, namely as many as 45 respondents with a percentage of 45%, then the second largest number of respondents were respondents aged between 46-55 years, totaling 36 respondents with a percentage of 36%, then for the age of 25-35 years as many as 13 respondents with a percentage of 13%, and ages over 55 years as many as 7 respondents with a percentage of 7%.

Table 2. characteristics of respondents by gender

Gender	Frequency	Percentage (%)
Male	66	65%
Female	35	35%
Total	101	100%

Source: Primary Data Processed, 2022

Most of the respondents in this study were male, amounting to 66 respondents with a percentage of 65%, while the female was 35 respondents with a percentage of 35%.

Table 3. Characteristics of Respondents based on Education

Education	Frequency	Percentage (%)
SD/SMP	0	0%
SMA/SMK	81	80%
D3	3	3%
S1	16	16%
S2	1	1%
Total	101	100%

Source: Primary Data Processed, 2022

The education of the respondents in this study is mostly SMA/SMK, amounting to 81 respondents with a percentage of 80%. Furthermore, for Diploma education level as many as 3 respondents (3%), S1 education level as many as 16 respondents (16%), and S2 education

level as many as 1 respondent (1%). SD/SMP education level was not found in the respondents in this study.

Table 4. Characteristics of Respondents by Position

Position	Frequency	Percentage (%)
Headman	8	8%
Village Secretary	8	8%
Head of Affairs (Kaur)	16	16%
Head of Finance	8	8%
Section Heads (Kasi)	24	24%
Hamlet Chief	37	37%
Total	101	100%

Source: Primary Data Processed, 2022

Based on table 4, it shows that the Headman and Village Secretary each amount to 8 people with a presentation of 8% each. Furthermore, for the Head of Affairs (Kaur) there are 16 people (16%), Head of Finance/Treasury are 8 people (8%), Section Heads (Kasi) are 24 people (24%), and Hamlet Chief are 37 people (37%).

TABLE 5. RESPONDENTS CRITERIA BASED ON YEARS OF SERVICE

Years of service	Frequency	Percentage (%)
<5 years	32	32%
>5 years	69	68%
Total	101	100%

Source: Primary Data Processed, 2022

The tenure of the respondents in this study, namely those who worked less than 5 years (<5 years) as many as 32 respondents (32%), while those who worked more than 5 years (>5 years) were 69 respondents (69%).

Descriptive Statistical Analysis

Table 6. Descriptive Statistical Test Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
X1	101	39	54	46.06	3.313
X2	101	55	78	65.61	5.612
X3	101	44	60	52.78	3.264
Y	101	44	54	48.42	3.141
Valid N (listwise)	101				

Source: SPSS Output Processed Data Version 26, 2022

All variables have a standard deviation value < mean value which means that the deviation is low. Low data deviation means that the data values have been distributed evenly.

Validity and Reliability Test

Table 7. Validity Test Results

Variable	Question	Pearson Correlation	Sig. (2-tailed)
Role of Village	X1.1	0,632	0,000
	X1.2	0,745	0,000

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Apparatus (X1)	X1.3	0,750	0,000
	X1.4	0,591	0,000
	X1.5	0,636	0,000
	X1.6	0,551	0,000
	X1.7	0,779	0,000
	X1.8	0,605	0,000
	X1.9	0,688	0,000
Competence of Village Fund Management Apparatus (X2)	X2.1	0,641	0,000
	X2.2	0,739	0,000
	X2.3	0,688	0,000
	X2.4	0,701	0,000
	X2.5	0,807	0,000
	X2.6	0,780	0,000
	X2.7	0,678	0,000
	X2.8	0,512	0,000
	X2.9	0,544	0,000
	X2.10	0,698	0,000
	X2.11	0,694	0,000
	X2.12	0,531	0,000
	X2.13	0,531	0,000
Government Internal Control System (X3)	X3.1	0,672	0,000
	X3.2	0,655	0,000
	X3.3	0,763	0,000
	X3.4	0,681	0,000
	X3.5	0,486	0,000
	X3.6	0,713	0,000
	X3.7	0,656	0,000
	X3.8	0,532	0,000
	X3.9	0,661	0,000
	X3.10	0,662	0,000
Village Fund Management Accountability (Y)	Y.1	0,691	0,000
	Y.2	0,639	0,000
	Y.3	0,711	0,000
	Y.4	0,711	0,000
	Y.5	0,676	0,000
	Y.6	0,678	0,000
	Y.7	0,809	0,000
	Y.8	0,767	0,000
	Y.9	0,604	0,000

Source: SPSS Output Processed Data Version 26, 2022

All variables have a significance value of 0.000 or < 0.05 . Thus, that all questionnaires are valid.

Table 8. Reliability Test Results

Variable	<i>Cronbach Alpha</i>	Description
Role of Village Apparatus	0,827	Reliable
Competence of Village Fund Management Apparatus	0,884	Reliable
Government Internal Control System	0,842	Reliable
Village Fund Management Accountability	0,867	Reliable

Source: SPSS Output Processed Data Version 26, 2022

In accordance with the results of the reliability test, stating that each variable has a Cronbach Alpha value > 0.7 . Thus, it can be concluded that each research variable is declared reliable and will be obtained can be trusted.

Classic assumption test

Table 9. Normality Test Results

Variable	Kolmogorov Smirnov Z	Sig. (2-tailed)	Description
Unstandardized Residual	0,057	0,200	Normal

Source: SPSS Output Processed Data Version 26, 2022

Based on table 9, the Sig. value is $0.200 > 0.05$, which means the variables are normally distributed.

Table 10. Multicollinearity Test Results

Variable	Tolerance	VIF	Description
Role of Village Apparatus	0,486	2,059	No Multicollinearity
Competence of Village Fund Management Apparatus	0,457	2,188	No Multicollinearity
Government Internal Control System	0,604	1,655	NonMulticollinearity

Source: SPSS Output Processed Data Version 26, 2022

As a result of the multicollinearity test in Table 10, all variables show tolerance values > 0.10 and VIF values < 10 . So, all variables do not have multicollinearity (no multicollinearity).

Table 11. Heteroscedasticity Test Results

Variable	Sig. (2-tailed)	Description
Role of Village Apparatus	0,534	No Heteroscedasticity
Competence of Village Fund Management Apparatus	0,605	No Heteroscedasticity
Government Internal Control System	0,280	No Heteroscedasticity

Source: SPSS Output Processed Data Version 26, 2022

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Multiple Linear Regression Analysis

Tabel 12. Hasil Analisis Regresi Linier Berganda

		Coefficients ^a		Standardized Coefficients Beta	t	Sig.
Model		Unstandardized Coefficients B	Std. Error			
1	(Constant)	9.509	3.695		2.574	.012
	Role of Village Apparatus (X1)	.086	.093	.091	.931	.354
	Competence of Village Fund Management Apparatus (X2)	.090	.056	.160	1.586	.116
	Government Internal Control System (X3)	.550	.084	.572	6.516	.000

a. Dependent Variable: Village Fund Management Accountability (Y)

Source: SPSS Output Processed Data Version 26, 2022

Based on table 12, the constant value is 9,509, the coefficient of the X1 variable is 0,086, X2 variable is 0,090, and the X3 variable is 0,550. Thus, the regression equation formed is:

$$Y = 9,509 + 0,086X1 + 0,090 X2 + 0,550X3 + e$$

Hypothesis testing

Table 13. Coefficient of Determination Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.741 ^a	.548	.535	2.14295

a. Predictors: (Constant), Government Internal Control System (X3), Role of Village Apparatus (X1), Competence of Village Fund Management Apparatus (X2)

Source: SPSS Output Processed Data Version 26, 2022

Based on table 14, the coefficient of determination is 0,535 or 53,5%. This means that the independent variables in this study contributed or influenced the dependent variable by 53,5%.

Table 15. F test results

		ANOVA ^a				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	541.086	3	180.362	39.275	.000 ^b
	Residual	445.449	97	4.592		
	Total	986.535	100			

a. Dependent Variable: Village Fund Management Accountability (Y)

b. Predictors: (Constant), Government Internal Control System (X3), Role of Village Apparatus (X1), Competence of Village Fund Management Apparatus (X2)

Source: SPSS Output Processed Data Version 26, 2022

Based on table 15, the Sig. value is 0.000 < 0.05, the F-count value is 39.275 > F-table value 2.689. This means, there is a simultaneous influence of all the independent variables in this study on the dependent variable.

Table 16. t test results

		Coefficients ^a		Standardized Coefficients Beta	t	Sig.
Model		Unstandardized Coefficients B	Std. Error			
1	(Constant)	9.509	3.695		2.574	.012
	Role of Village Apparatus (X1)	.086	.093	.091	.931	.354
	Competence of Village Fund Management Apparatus (X2)	.090	.056	.160	1.586	.116
	Government Internal Control System (X3)	.550	.084	.572	6.516	.000

a. Dependent Variable: Village Fund Management Accountability (Y)

Source: SPSS Output Processed Data Version 26, 2022

Based on table 16 which is the result of the tests carried out, the following conclusions can be obtained:

- The t-test results for the Role of Village Apparatus (X1) variable have a significance value $0,354 > 0,05$, the t-count value is $0,931 < t\text{-table value } 1,984$. It means hypothesis 1 is rejected.
- The t-test results for the Competency of Village Fund Management Apparatus (X2) variable have a significance value $0,116 > 0,05$, the t-value is $1,586 < t\text{-table } 1,984$. It means hypothesis 2 is rejected.
- The t-test results for the Government Internal Control System variable have a significance value $0,000 < 0,05$, the t-count value is $6,516 > t\text{-table } 1,984$. Thus, it means that the third hypothesis is acceptable.

Discussion

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

The first hypothesis in this study is rejected. Research from Wulandari (2018), Astuty (2019) and Lubis (2020) supports the result in this study.

This is because many village officials in the Kumelembuai district have not been involved in the village fund management process. At the time of filling out the questionnaire, the lowest number of points was found in the statement "there is involvement in compiling reports and accountability for the implementation of APBDesa". In addition, in the statement items "village apparatus take part in the preparation of the Village Expenditure Draft, in the process of procuring goods and services, and managing work related to APBDesa provisions" and "there is involvement in compiling reports and accountability for the implementation of APBDesa" there are village officials who choose don't agree.

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The Influence of Competence of Village Fund Management Apparatus on Village Fund Management Accountability

The second hypothesis in this study is rejected. Research from Widyatama and Novita (2017), Wulandari (2018), Astuty (2019), and Walyati (2020) supports the result in this study.

This is because the competence of the village fund management apparatus in Kumelembuai District has not been maximized. There are respondents who have very important positions and roles in the village fund management process who filled out disagreeing with the questionnaire statements "I am on time in completing tasks", "I understand the village government accounting system", "I attended training related to village financial management. including the preparation of financial reports", and "I know how to use computers for work related to village finances". Likewise, the statement regarding the understanding related to the management of village funds, there were still many respondents who answered somewhat disagreed.

The Influence of the Government's Internal Control System (SPIP) on Village Fund Management Accountability

The third hypothesis of this study that internal control systems affect the accountability of village fund management is accepted. Research from Umar et al. (2018), Atiningsih and Ningtyas (2019), Puspa and Prasetyo (2020), Zulkifli et al. (2021) supports the result in this study.

This means that the government's internal control system in villages throughout the Kumelembuai District is running well and effectively. Most of the questionnaires filled out in the statement items obtained agree and strongly agree, which means that the internal control in Kumelembuai District has been carried out properly. Thus, the higher the level of existing control, the higher the accountability of village fund management in the Kumelembuai district.

The Influence of the Role of Village Apparatus, Competence of Village Fund Management Apparatus, and Government Internal Control System (SPIP) on Village Fund Management Accountability

Based on the results of the F-test analysis, the Sig is $0,000 < 0,05$ and the F-count value is $39,275 > F\text{-table value } 2,689$. This means that the all-independent variables in this study affect the dependent variable, which means that the fourth hypothesis of this study is accepted. The results of the R test also support the statement, where the coefficient of determination is 0.535 or 53%.

5. CONCLUSION

The result on this study shows:

- 1) The role of village apparatus partially does not affect the accountability of village fund management in Kumelembuai District.
- 2) The competence of the village fund management apparatus partially does not affect the accountability of village fund management in Kumelembuai District.
- 3) The government internal control system affects the accountability of village fund management in Kumelembuai District.
- 4) Simultaneously all independent variables affect the dependent variable in this study.

The theoretical implication in this study is to provide information and add insight and knowledge, can be a constructive evaluation material for the government in Kumelembuai District to further strengthen governance in order to realize a better government, and also can broaden references for further research in related fields kind. As well as for practical benefits expected to provide information so as to increase public insight regarding the accountability of village funds, so that the community can understand it and can support and contribute to village development related to government programs. With this research, it is also beneficial for the village in managing village funds to be even better than before so that village development is more optimal both in terms of village infrastructure, village community welfare and empowerment of human resources and natural resources.

The limitation of this study is that this research was only conducted in 1 district, namely the Kumelembuai district. Therefore, the results of this study cannot be generalized to other villages and the data collection method in this study used a questionnaire so that the information obtained may be limited. It is hoped that further research can be carried out on different objects and expand the object of research and uses other relevant variables that have not been studied in this study.

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THE INFLUENCE OF THE ROLE OF VILLAGE APPARATUS, COMPETENCE OF VILLAGE FUND MANAGEMENT APPARATUS AND GOVERNMENT INTERNAL CONTROL SYSTEM ON VILLAGE FUND MANAGEMENT ACCOUNTABILITY (STUDY ON VILLAGES IN KUMELEMBUAI DISTRICT)

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