

# The Effect

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# **The Effect of Village Official Competency, Community Participation, Information and Technology Utilization and Internal Control System on Village Fund Management Accountability (Empirical Study of Bangkarangan District, Tapin, South Kalimantan, Indonesia)**

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## **Abstract**

This study aimed to evaluate the effect The Effect of Village Official Competency, Community Participation, Information and Technology Utilization and Internal Control System on Village Fund Management Accountability. This study used primary data through questionnaires to 144 village officials consisting of the village head, village secretary, finance officer, head of government, members of the Village Consultative Body, and community leaders from 12 villages located in Bakarangan District, Tapin South Kalimantan, Indonesia. Validity and reliability test were used to test the quality of the data. The data analysis technique used was multiple regression analysis.

The result on this study indicate that Village Official Competency and Internal Control System partially has no effect on Village Fund Management Accountability. Community Participation, Information and Technology Utilization partially has significant effect on Village Fund Management Accountability.

## **Keywords**

Village Official Competency, Community Participation, Village Fund Management Accountability

## **1. Introduction**

Government Accounting has a position in the management of public finances in realizing good governance, starting from central, regional, or village financial management. Principles in government accounting such as accountability and transparency. Management of public finances is not only a form of obligation from the central government, but also for areas such as villages. The village as a government organizational unit that deals directly with residents with all backgrounds of interests and needs has a very strategic role.

According to Law Number 6 of 2014 article 72 paragraph 1, village funds also come from original village income, village funds sourced from the State Revenue and Expenditure Budget, part of Regional Taxes and Regency/City Village Retribution, financial support from the Provincial Revenue and Expenditure Budget and Revenue and Expenditure Budget Regency/City, grants and third-party donations, and other legal village income. Nowadays, there are more media reports discussing the embezzlement of village funds by village officials, including the village head, Village Treasurer, and others. The budget given by the central government to regional governments, especially through the State Revenue and Expenditure Budget from year to year continues to be increasing, which is one aspect of the irregularities in the use of village funds.

The process of managing village funds has been explained in the Regulation of the Minister of Home Affairs Number 20 of 2018 regarding the management of village funds. Village fund management begins based on planning, implementation, administration, reporting and accountability. All processes of managing village funds must be based on the principles of transparency, accountability & participation. The management of village funds is required to fulfill an aspect of good governance, one of the pillars of which is accountability. Accountability is the obligation of the village government to provide accountability, present, and convey every activity carried out to the central government and the community.

Several studies on Village Fund Management Accountability have been carried out by several previous studies. Based on research conducted by Mada, et al. (2017) said that the components of village fund management apparatus, village government organizational commitment and community participation had a positive effect on village fund management accountability. Nurkhasanah (2019) states that the competence of the apparatus does not have a positive effect on accountability. In the management of village funds, community participation does not have a positive effect on accountability for managing village funds and the use of technology has a positive and significant effect. Selvia and Ayu (2020) revealed that Community Participation, Understanding and Role of Village Apparatuses had a significant positive effect on Village Fund Management Accountability. Setiana and Yuliani (2017) say that the role of village officials has a positive effect on the accountability of village fund management and the understanding of village officials has a negative influence on the accountability of village fund management. Karyadi (2019) said that in a simulation of the internal control system, the use of information technology and human resource competencies had a positive and significant impact on village fund accountability. Ani (2020) revealed that Community Participation and Utilization of Information Technology affect village fund accountability, while the Internal Control System has a negative effect on Village Fund Accountability.

This research is a development of research conducted by Nurkhasanah (2019). The selected research object and the addition of the independent variable, namely the internal control system, is the difference between this research and previous research. The research was conducted in Bakarangan District, Tapin, South Kalimantan, Indonesia. The addition of an internal control system variable, namely the use of internal control system, is expected to be able to optimize the supervision carried out on village finances. An effective internal control system can prevent the implementation of activities that are not in accordance with applicable regulations so as to obtain efficiency, effectiveness, and will prevent losses from village funds.

### **1.1 Objectives**

This study aims to evaluate The Effect of Village Official Competency, Community Participation, Information and Technology Utilization and Internal Control System partially on Village Fund Management Accountability.

## **2. Literature Review**

### **2.1 Agency Theory**

The theoretical basis of this research is agency theory which states about the relationship or work interaction of the party giving authority or the principal and the party receiving the authority or agent, namely the manager, in the context of this cooperation contract. Agency theory has the assumption that everyone is only affected by his own needs, giving rise to conflicts between principals and agents. This arises because of restrictions on company ownership and control (Jensen & Meckling, 1976).

This agency theory views the community as the principal for the village government (agent) will act and act with full awareness for their own interests and views that the village government cannot be trusted to act appropriately for the benefit of the community. Agency theory argues that there is a lot of information asymmetry between the agent, namely the government, which has direct access to information, and the principal, namely the community. The existence of information asymmetry allows accountability problems in the management of village funds (Nurkhasanah, 2019).

### **2.2 Village Government**

Village Government is a part of the National Government at rural areas. Village government is a process in which the efforts of the village community concerned combined with government efforts to improve people's living standards

(Rosyidi, 2018). In **Law Number 6 of 2014 concerning** village it is explained that the Village government is the Village head who is assisted by other Village officials and the Village Consultative Body in carrying out their duties.

### **2.3 Competence**

Competence is someone who has characteristics in the form of knowledge (knowledge), ability (ability), and skills (skills) who carry out a job. Competency levels are assessed based on their educational background, training, and skills (Havesi, 2005). The competence of the village apparatus includes its capacity, the ability of a person or individual, an organization (institutional), or a system to carry out its functions or authorities to achieve its goals effectively and efficiently. This capacity must be seen as the ability to achieve its performance, to produce outputs and outcomes (Fifit Nur Walyati, 2020).

### **2.4 Community participation**

Community participation is the process of identifying problems and potentials 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 (Isbandi, 2007).

### **2.5 Information Technology**

Information technology is an equipment or feature that supports work by using information and carrying out tasks or obligations related to information processing. Information technology is very helpful for human resource management in an organization to implement an integrated computer information system designed to provide information and data used in human resource planning and decision making (Haag & Keen, 1996).

### **2.6 Internal Control Systems**

The Internal Control System is an integral process for actions and activities carried out continuously by the leadership and all employees to share adequate confidence in the achievement of organizational goals through efficient and effective activities, reliability of financial reporting, safeguarding State Assets and compliance with laws and regulations. (Government Regulation No. 60 of 2008).

### **2.7 Accountability**

Accountability is a form of obligation to account for the success or failure of implementing the organization's mission in achieving predetermined goals and objectives, through an accountability medium that is carried out periodically (Mardiasmo, 2009).

### **2.8 Village Fund Management**

Village fund management is the totality activities that include planning, implementation, administration, reporting and accountability of fund village. Village fund management is a series of cycles that are integrated from one stage to another. Village funds are managed based on the principles of transparency, accountability, participation, orderly on budgetary discipline. The series and principles of village fund management must be implemented and fulfilled by every village. so, the governance of village management, development of village residents and empowerment are according to plan, then the vision of the village and prosperous citizens can be realized (Minister of Home Affairs Regulation No. 20 of 2018).

### **2.9 Village Fund**

Village funds according to Government Regulation No. 8 of 2016 are funds originating from the Revenue and Expenditure Budget State and devoted to villages after which they are channeled through the Regency or City Regional Revenue and Expenditure Budget by the method of transferring books from the State General Treasury Account to the Regional General Treasury Account, and so on to the Village Cash Account. Village funds are used to finance the implementation of development, governance, empowerment of citizens and community development.

### **2.10 Hypotheses**

#### **1. The Effect of Village Official Competence to Village Fund Management Accountability**

Village officials have an obligation to provide maximum service to the community. Regarding the implementation of these obligations, of course, village officials must have a good level of competence to increase transparency and accountability in order to achieve common goals. Therefore, competence is important to note because competence is one element that can solve the problem of the gap between the government and the community. The results of good

competence certainly have a high impact on accountability so that the community as principals can give their trust to the government as an agent with good results.

H1: Village Official Competence Positively Affects Village Fund Management Accountability

## **2. The Effect of Participation Community to Village Fund Management Accountability**

Participation involves the community in the decision-making process, giving the community a voice in the decision-making process, encouraging, and involving the community and unifying goals. Accountability in the management of village funds will be achieved if there is participation from the community by conveying all their thoughts and contributing to the management of existing village funds. The role of the village government here is to accept the aspirations of the surrounding community to evaluate or improve organizational performance related to the management of village funds and invite the community to take part in implementing the village development process so as to create mutual prosperity.

H2: Participation Community Positively Affects Village Fund Management Accountability

## **3. The Effect of Information Technology Utilization to Village Fund Management Accountability**

Utilization of information technology is highly recommended for use by all entities. The main reasons for using information technology in village management are convenience, efficiency, time and cost savings. In addition, there are several other reasons that underlie the recommendation of using information technology in managing village funds, namely increasing effectiveness, achieving results or outputs of financial statements correctly. With the use of information technology-based village fund management, the management process and the results of the reports issued will be more accountable.

H3 : Utilization of Information Technology Positively Affects Village Fund Management Accountability

## **4. The Effect of Internal Control System to Village Fund Management Accountability**

The internal control system in the government is an important factor, because the existence of a control system can influence the internal decision making of the village government, so that it has implications for the accountability and transparency of the village government. As a steward, the village government can direct all of its capabilities and expertise in making internal controls effective in order to produce quality financial reports as a form of accountability to the community.

H4 : Internal Control systems Positively Affects Village Fund Management Accountability

## **3. Methods**

The research method used is a descriptive method and explanatory research. The study sample was 144 village officials consisting of the village head, village secretary, finance officer, head of government, members of the Village Consultative Body, and community leaders from 12 villages located in Bakarangan District, Tapin South Kalimantan, Indonesia. This study aims to test the hypothesis that has been stated above using the Multiple Regression Analysis. data analysis method with programming tools that support primary data analysis in the form of SPSS Ver 24.

The data analysis carried out consisted of the following methods, namely:

1. Using descriptive statistics to describe the data so that it is easy to understand and interpret.
2. Meet the data quality requirements for the questionnaire with 2 tests (validity and reliability).
3. Meet the classical assumption criteria for multiple linear regression model with 3 test assumptions (normality, multicollinearity, and heteroscedasticity).
4. Create a multiple linear regression model. Testing the hypothesis to conclude the results of the study by doing the Goodness of Fit which consists of the coefficient test of determination (R<sup>2</sup>), the model test (F statistic test), and the t statistical test.

### **3.1 Variable Operational Definition**

#### **3.1.1 Village Fund Management Accountability**

Village fund management is all activities that include planning, implementation, administration, reporting, and village fund accountability. Accountability itself can be interpreted as a form of obligation of a person (leader/official/executor) to ensure that the duties and obligations carried out by him have been carried out in accordance with applicable regulations. The Village Fund Management Accountability variable was measured by a 7-question instrument that had previously been used by Nurkhasanah (2019) with 5 indicators, namely honesty and disclosure of information, compliance in reporting, conformity of procedures, adequacy of information, accuracy of report submission.

### 3.1.2 Village Official Competence

Village Official Competence is the ability of the apparatus in (understanding village fund management regulations) in managing finances. The Apparatus Competency variable is measured by a 6-question instrument that has previously been used by Nurkhasanah (2019) with 5 indicators, namely understanding, technical expertise, training, initiative in work, staffing code of ethics

### 3.1.3 Community Participation

Participation is the principle that every villager in the village involved has the right to be involved in every decision making on activities organized by the village government where they live. The Community Participation variable was measured by a 5-question instrument that was previously used by Nurkhasanah (2019) with 4 indicators, namely involvement in decision-making in village programs, proposing budget plans, being involved in plenary meetings, being involved in monitoring and reporting.

### 3.1.4 Information Technology Utilization

Utilization of information technology, namely the maximum use of computers, software, databases, networks, electronic commerce, and other types related to technology. The variable of Information Technology Utilization is measured by a 6-point instrument that has previously been used by Nurkhasanah (2019) with 5 indicators, namely the existence of supporting software, the availability of internet networks, utilized according to the provisions, computerized process, Having a village website

### 3.1.5 Internal Control System

The internal control system is an integral process for actions and activities that are carried out continuously to provide adequate assurance on the achievement of organizational goals through effective and efficient activities. Variables Internal control system is measured by a 7-question instrument that has previously been used by Karyadi (2019) with 5 indicators, namely the control environment, risk assessment, control activities, information, and communication, monitoring of internal control

### 1.6 Data Collection Technique

The type of data used in this study is primary data obtained directly through the technique of distributing questionnaires to respondents. The scale that will be used in compiling this research questionnaire is the Likert Scale. For each question in the questionnaire, five alternative answers will be given, namely (5) strongly agree, (4) agree, (3) neutral, (2) disagree, and (1) strongly disagree.

## 4. Results and Discussion

### 4.1 Result

#### 4.1.1 Multiple Linear Regression Analysis

Table. 1 Multiple Linear Regression Analysis Result

Item	Coefficient
Standard Error	3.196
Constant	2.104
Official Competence (X1)	-0, 186
Community Participation (X2)	0, 301
Information Technology Utilization (X3)	0, 647
Internal Control Systems (X4)	0,034

Based on these results, the multiple regression equation model obtained is as follows:  

$$Y = 2.104 - 0,186X_1 + 0,301X_2 + 0,647X_3 + 0,034X_4 + 3.196$$

#### 4.1.2 Coefficient Determination Test (R2)

Table. 2 Coefficient Determination Test Result

Adjusted R Square	0,400
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Based on the data Table 2 above, it is known that Adjusted R Square is 0.400, this means that the influence of the variables of Official Competence, Community Participation, Utilization of Information Technology, and Internal Control Systems simultaneously on Accountability of Village Fund Management is 40.0% and the remaining 60.0 % is influenced by other variables that are not examined.

#### 4.1.3 t-Test Statistic

The results of the t-statistical test indicate that two hypotheses are accepted, namely for the variables of community participation and the use of information technology, and two hypotheses are rejected, namely the competence variable of the village apparatus and the internal control system which are shown as follows: (Table 3)

Table 3. t-Test Statistic

No	Hypotheses	Variable	t count	t table	SIG	Result
1	H1	Village Official Competence	-.783	2.016	.438	Rejected
2	H2	Community Participation	2.515	2.016	.016	Accepted
3	H3	Information Technology Utilization	3.921	2.016	.000	Accepted
4	H4	Internal Control System	.269	2.016	.789	Rejected

#### 4.1.4 The Effect of Village Official Competence to Village Fund Management Accountability

The test results of multiple linear regression analysis show that the competency variable of the village official has no effect on the accountability of village fund management. The conclusion is taken based on the results of hypothesis testing which shows the t-count value is -0.783 which is smaller than the t-table value of 2.016 and the significance level shows a value of 0.496 which is greater than 0.05. These results indicate that this study has not been able to prove that the accountability of village fund management is influenced by the competence of the village official. The results of this study are in line with the results of research conducted by Widyatama & Novita (2017), Nurkhasanah (2019) which states that the competence of village officials does not significantly affect the accountability of village fund management.

#### 4.1.5 The Effect of Participation Community to Village Fund Management Accountability

The test results of multiple linear regression analysis show that the community participation variable affects the accountability of village fund management. The conclusion is drawn based on the results of hypothesis testing which shows the t-count value is 2.695 which is greater than the t-table value which is 2.016 and the significance level shows a value of 0.010 which is smaller than 0.05. This study is in line with the results of research conducted by Sarifudin, et al (2017), Saputri (2020) and Ani (2020) which state that community participation affects the accountability of village fund management.

#### 4.1.6 The Effect of Information Technology Utilization to Village Fund Management Accountability

The test results of multiple linear regression analysis show that the variable of the use of information technology has an effect on the accountability of village fund management. The conclusion is drawn based on the results of hypothesis testing which shows the t-count value is 3.921 which is greater than the t-table value which is 2.016 and the significance level shows a value of 0.00 which is smaller than 0.05. The results of this study are in line with Nurkhasanah (2019), Karyadi (2019) and Ani (2020) which state that information technology affects the accountability of village fund management.

#### **4.1.7. The Effect of Internal Control System to Village Fund Management Accountability**

The test results of multiple linear regression analysis show that the internal control system variable has no effect on the accountability of village fund management. The conclusion is drawn based on the results of hypothesis testing which shows the t-count value is 0.269 which is smaller than the t-table value, namely 2.016 and the significance level shows a value of 0.787 which is greater than 0.05. These results indicate that this study has not been able to prove that the accountability of village fund management is influenced by the internal control system. This research is in line with research conducted by Ani (2020) which states that the internal control system has no effect on the financial management of village funds.

### **5. Conclusions**

Based on the results of research and discussion, the following conclusions can be drawn:

1. The competence of the village fund management official does not affect the accountability of village fund management in a negative direction. The results of this study do not support the hypothesis and agency theory, the village official as an agent has not been able to maximize its performance well. The relationship of related competencies in terms of characteristics, communication, knowledge, and skills has not been implemented effectively and efficiently, resulting in the ability of the village official or the competence of the village official to significantly influence the performance of village financial management.
2. Community participation affects the accountability of village fund management. The results of this study are sufficient to support the hypothesis and agency theory where the community as the principal is aware of the importance of participating in assisting the village government in decision making, voting rights and conveying aspirations and contributions related to the management of village funds so as to create accountability in order to improve village development.
3. The use of technology affects the accountability of village fund management in a positive direction. The results of this study support the hypothesis and agency theory where the application of good information technology is expected to minimize the occurrence of information asymmetry between the government and the community regarding the management of village funds so as to increase public trust as principals to the village government.
4. The internal control system has no effect on the accountability of village fund management. The Village Consultative Body here acts as the party given the mandate (agent) to carry out the process of audit, evaluation, monitoring and other supervisory activities on the implementation of organizational tasks and functions in order to provide adequate confidence to realize good governance so that it can improve financial accountability through evaluation and improvement. The results of this study do not support agency theory where The Village Consultative Body as an agent has not been able to maximize its performance properly. This could be due to the weak internal control carried out by the Village Consultative Body and the village government on the management of village funds in Bakarangan sub-district.

### **5.1 Suggestion**

The suggestions given are expected to be used as a reference for improvements in similar research in the future, are:

1. Future research should expand the object of research so that it is not limited to only one sub-district.
2. Further research is recommended to further examine the variables that have no effect, namely the competence variable of the village official and the internal control system
3. Further research is recommended to add other independent variables that can affect the accountability of village fund management such as village official training, work motivation, clarity of budget targets and so on.

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