The Influence of Transparency, Village Government Accountability, Internal Control, Good Governance and Human Resource Competence in Bondowoso Village

Kurnia Fajrin Mega Utami[1], HP Agustin[2], Lia Rachmawati[3]

Study Program of Accounting, Institut Teknologi and Sains Mandala[1,2,3]

ABSTRACT

This study aims to analyze the influence of Transparency, Village Government Accountability, Internal Control, Good Governance and Human Resource Competence on Village Fund Management in Jambesari District. The type of research used is quantitative research. The data used is primary data with data collection techniques through questionnaires. The population in this study were all Village Apparatus in Jambesari District. The data collection technique used was the purposive sampling method and used a sample of 56 respondents. The data analysis method used was data instrument testing, classical assumption testing, determination coefficient (R^2), hypothesis testing and multiple linear regression analysis with the help of IBM SPSS Statistics 27. The results of the study indicate that partially the variables Transparency (X_1), Internal Control (X_3), and Human Resource Competence (X_5) do not have a significant effect on Village Fund Management (Y). However, the variables of Village Government Accountability (X_2) and Good Governance (X_4) have a significant effect on Village Fund Management (Y). The higher the level of accountability and implementation of Good Governance, the better the management of village funds in Jambesari District Village.

Keywords: Transparency, Accountability, Internal Control System, Good Governance, Human Resource Competence and Village Fund Management.

1. INTRODUCTION

In the current era, the government, especially the Indonesian government, is trying to improve the implementation of national development so that the pace of development in cities and villages is more balanced. However, the reality is not as expected and village development is very far behind, unlike in cities where the pace of development is very rapid. The Indonesian government is trying to carry out development by allocating village funds. With the government subsidizing village funds in each village, the government hopes that the pace of development in the village will be more advanced.

The achievement of village development is certainly inseparable from direct assistance from the central government. One form of assistance from the government is village funds, village funds are direct assistance funds allocated to the village government which are used to improve community facilities whose utilization and accountability are carried out by the village head (Wiradarma et.al)

Law Number 6 of 2014 concerning villages explains that village financial management follows the regional financial pattern such as in districts, cities and provinces which consist of income, financing and expenditures stipulated in the Village Revenue and Expenditure Budget (APBDes). The source of village income is the Village Fund which is received annually in stages. The Village Fund is a financial budget given to the village government which comes from taxes and regional and central financial balance funds received by the district (Government Regulation Number 60 of 2014).

The implementation of development that aims to improve the quality of people's lives will require funds. The disbursement of funds from the central government to the village is certainly in large amounts, this indicates that the central government demands great accountability. In 2015, the central government allocated village funds of IDR 20.7 trillion for 74,093 villages, in 2016 as much as IDR 40.98 trillion for 74.75 villages and in 2017 again as much as IDR 60 trillion for various villages located all over Indonesia. In addition to village funds, there are also other village incomes such as village fund allocations, aid funds from the government, both provincial, city, and district, as well as tax and regional retribution sharing (Fadil, 2020).

The use of Village Funds is prone to fraudulent practices that can be in the form of misappropriation of funds by irresponsible parties, who should be trusted by the community in village development so that it can progress significantly. Therefore, the position of the community is very important to supervise the implementation of village governance so that village development can run properly towards a better direction and as much as possible to prevent fraud. This is done because 70% of the Village Fund is indicated for the interests and empowerment of village communities, especially in the development sector or improvement of real village infrastructure. (Febriana, 2021).

Transparency, means openness in the management of village government finances, because these finances belong to the people or public finances that must be known by the village community, while accountability also affects the management of village funds. Village fund management is the obligation of the trustee to provide accountability, present, report, and disclose all activities and activities that are his responsibility to the trustee who has the right and authority to request such accountability (Muindro, 2013). Meanwhile, transparency and accountability are the main components of Good Governance which are very important for financial management in every organization, both government organizations and non-government organizations, (Wahyuni et al., 2018). In addition to the principles of transparency and accountability, Good Governance, village fund management must also be with community participation in it. The community as the owner of the funds should know the use of village funds and their utilization. Participation and supervision from the community in the use of village funds so that the purpose of village funds in creating developing villages can be realized (Arfiansyah, 2020). In addition, internal control contains organizational plans and methods used to maintain or protect activities and produce accurate and reliable information (Martini et.al., 2015).

Meanwhile, the management of village funds carried out in all villages in Jambesari sub-district has been running well. However, there are still many villages that do not involve the community in the planning, allocation, and supervision of the village budget, and the lack of transparency of information regarding the use of village funds has resulted in negative statements from the community regarding the misuse of village funds.

This study was conducted in order to determine whether the management of village funds in implementing village development is successful or not, on target or not, and as a measuring tool for village government in improving the quality of life of village communities in the welfare of their communities. Therefore, the researcher proposed the variables Transparency, Village Government Accountability, Internal Control, Good Governance and Human Resource Control, because these variables affect village development. With this, this researcher aims to determine the Influence of Transparency, Village Government Accountability, Internal Control, Good Governance and Human Resource Competence on Village Fund Management.

2. RESEARCH METHODS

The object of this study is all villages in Jambesari District. The population in this study was 8 villages with 96 village officials as the population with a sampling technique using Purposive sampling and obtained 56 samples in 7 villages. This research is a

quantitative research that uses primary data. The researcher obtained this data by applying data collection techniques using observation, questionnaire distribution and literature.

3. RESULTS AND DISCUSSION
Research result
a. Multiple Linear Regression
Multiple linear analysis is a method for measuring the strength of the linear relationship between variable X and variable Y.

Table 1 Results of Multiple Linear Regression Analysis Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.261	.405		8,044	.000
	Transparency	-.067	.081	-.109	-.827	.412
	Village Government Accountability	-.192	.066	-.322	-2,899	.006
	Internal Control	.071	.043	.198	1,662	.103
	Good Governance	.240	.052	.663	4,639	.000
	Human Resources	-.076	.044	-.226	-1,719	.092

a. Dependent Variable: Village Fund Management

The results of the multiple linear regression analysis produced the following regression:
$Y=3.261-0.067X1-0.192X2+0.240X4-0.06X5$
Description and interpretation of the multiple linear regression equation above are as follows:

1. Constant 1 has a value of 3.261, meaning that the constant shows a positive value, meaning that village fund management has been running effectively in Jambesari District.
2. The regression coefficient value for variable X1 has a value of -0.067, which means it has a negative value, which means it explains the existence of a negative and opposite relationship with variable Y.
3. The regression coefficient value for variable X2 has a value of -0.192, which means it has a negative value, explaining the existence of a negative and opposite relationship with variable Y.
4. The regression coefficient value for variable X3 has a value of 0.071, which means it has a positive value, explaining that there is a positive and unidirectional relationship with variable Y.
5. The regression coefficient value for variable X4 has a value of 0.240, which means it has a positive value, explaining the existence of a positive and unidirectional relationship with variable Y.
6. The regression coefficient value for variable X5 has a value of -0.076, which means it has a negative value, explaining the existence of a negative and opposite relationship with variable Y.

b. Coefficient of Determination (R2)
The coefficient of determination R2 is a tool to measure how far the model's ability to explain the independent variables against the dependent variables.

Table 2 Test of Determination Coefficient (R2)

Model Summaryb				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.624a	.390	.329	.03656

a. Predictors: (Constant), Human Resources, Village Government Accountability, Transparency, Internal Control, Good Governance

b. Dependent Variable: Village Fund Management

Based on the table above, the percentage of diversity of variable Y explained by variables X1, X2, X3, X4 and X5 is 0.329 (39.9%). While the remaining),671 (67.1%) is explained by other variables outside the regression model.

Hypothesis Test t

The t-hypothesis test is used to explain how far the X variable influences the Y variable with a significance value of 0.05.

Table 3 Partial Test Results (t-Test)

Coefficientsa					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.261	.405		8,044	.000
Transparency	-.067	.081	-.109	-.827	.412
Village Government Accountability	-.192	.066	-.322	-2,899	.006
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Good Governance	.240	.052	.663	4,639	.000
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a. The results of the t-test of variable X1 against Y obtained a significant value of 0.412>0.05, so it can be concluded that variable X1 has no effect on variable Y, Village Fund Management.

b. The results of the t-test of variable X2 against Y obtained a significant value of 0.006 < 0.05, so it can be concluded that variable X2 has no effect on variable Y, Village fund management.

c. The results of the t-test of variable X3 against Y obtained a significant value of 0.103>0.05, so it can be concluded that variable X3 has no effect on variable Y, Village Fund Management.

d. The results of the t-test of variable X4 against Y obtained a significant value of 0.000 <0.05, so it can be concluded that variable X4 has an effect on variable Y in village fund management.

e. The results of the t-test of variable X5 against Y obtained a significant value of 0.092>0.05, so it can be concluded that variable X5 does not affect variable Y in village fund management.

Discussion

1. Testing the influence of transparency on village fund management shows that partially transparency has a negative relationship and does not have a significant influence on village fund management, as evidenced by a significance value of 0.412 > 0.05.

2. Testing the influence of Village Government Accountability on Village Fund Management shows that the influence of Village Government Accountability

partially has a positive relationship andhas a significant influence on village fund management, as evidenced by a significant value of 0.006 < 0.05

3. Testing the influence of Internal Control on Village Fund Management shows thatThe influence of internal control partially has a negative relationship and does not have a significant effect on village fund management, as evidenced by the significant value of 0.103 > 0.05.

4. Testing the influence of Good Governance on Village Fund Management shows that the influence of Good Governance partially has a positive relationship and has a significant influence on village fund management, as evidenced by the significant value of 0.000 <0.05.

5. Testing the influence of Human Resource Competence on Village Fund Management shows that the influence of human resource competence partially has a negative relationship and does not have a significant influence on village fund management, as evidenced by the significant value of 0.092 > 0.05.

4. CONCLUSION

Based on the results of the analysis and findings of this study, several conclusions can be drawn as follows:

a. Partial transparency does not have a significant influence on village fund management. This shows that openness regarding financial information to the public does not improve village fund management.

b. Village Government Accountability partially has a significant influence on Village Fund Management. This village government accountability can carry out accountability in the implementation of village development activities.

c. Internal Controlpartiallydoes not have a significant influence on Village Fund Management. This internal control does not show compliance with policies implemented by management in organizational structure planning and cannot improve village fund management.

d. *Good Governance* partiallyhas a significant influence on Village Fund Management. This good governance can be accepted by the community because the village government can develop and apply the principles of professionalism, accountability and efficiency.

e. Human Resources Competencepartiallydoes not have a significant influence on Village Fund Management. This shows that human resource competencies do not comply with previously established work standard aspects such as abilities that include knowledge in their fields and expertise in their fields.

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