

The Influence Of Village Government Competency, Transparency, Public Participation And Utilization Information Technology Towards Accountability Village Fund Management (Case Study In Villages In Nawangan District, Pacitan Regency)

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Entered : January 04, 2025

Revised : February 12, 2025

Accepted : March 10, 2025

Published : April 17, 2025

ABSTRACT

Accountability in the management of village funds is a demand for the village government as the manager of village funds as a form of implementation of Law No. 6 of 2014 concerning Villages. Influence factors that arise related to village fund management accountability are Village Government Competence, Transparency, Community Participation and Utilization of Information Technology. This study aims to examine the effect of Village Government Competence, Transparency, Community Participation and Utilization of Information Technology on the accountability of village fund management in the Nawangan District, Pacitan Regency. This type of research is quantitative research. The data was collected using a questionnaire with 108 respondents consisting of village officials and the Village Consultative Body (BPD) in 9 villages in the Nawangan District, Pacitan Regency. The data analysis method used was multiple linear analysis using the SPSS version 25 program. The results showed that village government competence, transparency and the use of information technology had a positive effect on village fund management accountability. The results of further research indicate that community participation does not affect the accountability of village fund management.

Keywords: Village Government Competence, Transparency, Community Participation, Use Of Information Technology, Village Fund Management Accountabilit



INTRODUCTION

Based on Law Number 23 of 2014 concerning Regional Government, regional governments are those that administer government affairs according to the principles of autonomy and assistance tasks, with the broadest possible autonomy within the system and principles of the Unitary State of the Republic of Indonesia. Granting autonomy to regions is expected to increase competitiveness with full justice and compliance, and prioritize the interests of local communities (Dewi, 2020). Therefore, Law Number 6 of 2014 concerning Villages emerged.

Where in the law it is explained that villages have the right to regulate and manage the interests of their own communities, so that they can realize the ideals of independence based on the 1945 Constitution. One way that the government can carry out village development is by providing funds for villages from the APBN with the aim of increasing village independence through programs and activities related to village development and empowerment of village communities. Based on this, evaluation is needed as a form of supervision of village funds so that there is no misuse of funds and maximum output can be achieved.

Minister of Home Affairs Regulation No. 113 of 2014 requires that village financial management be conducted in a transparent, participatory, and accountable manner, as well as in an orderly and disciplined budget. Therefore, with the principle of transparency, the government is more open to conveying accountability to the public and other information users in realizing the development and progress of an organization. Community participation is a forum for the public to convey suggestions or criticisms to the village government as a form of oversight of funds that have been provided by the district government. In addition to village government competence, transparency and community participation, the use of information technology is also an important factor in realizing accountability in village fund management because it can assist the village government in managing data related to village funds and reduce the possibility of errors in processing data, so that the government can be accountable for the management of village funds.

Mada et al., (2017) in their study concluded that the competence of village fund managers and community participation significantly influence the accountability of village fund management. Mualifu, et al. (2019) in their study concluded that transparency, competence, internal control systems, and organizational commitment positively influence the accountability of village fund management. Aulia (2018) conducted research and concluded that the competence of village fund management officials, the commitment of village government organizations, the use of information technology, and community participation significantly influence the accountability of village fund management.

Based on the description of the background of the problem above, the problem formulations that can be described are (1) Does Village Government Competence

influence the Accountability of Village Fund Management? (2) Does Transparency influence the Accountability of Village Fund Management? (3) Does Community Participation influence the Accountability of Village Fund Management?, (4) Does the Utilization of Information Technology influence the Accountability of Village Fund Management? (5) Do Village Government Competence, Transparency, Community Participation and Utilization of Information Technology influence the Accountability of Village Fund Management?

Meanwhile, the research objectives of this study are (1) to determine the influence of Village Government Competence on Village Fund Management Accountability (2) to determine the influence of Transparency on Village Fund Management Accountability (3) to determine the influence of Community Participation on Village Fund Management Accountability (4) to determine the influence of Information Technology Utilization on Village Fund Management Accountability (5) to determine the influence of Village Government Competence, Transparency, Community Participation and Information Technology Utilization on Village Fund Management Accountability.

A. LITERATURE REVIEW

Agency Theory

Scott (2015) states that agency theory is a relationship or contract between an agent and a principal. The agent is the party who carries out the interests of the principal, while the principal is the party who employs the agent with the aim of carrying out tasks in the interests of the principal. From this explanation, it can be concluded that the relationship between the community and local government is similar to the relationship between an agent and principal, where the community is the principal and the local government is the agent. The community, as the principal, grants regulatory and management authority to the agent and provides income in the form of taxes and so on.

Meanwhile, the local government, as an agent, is obligated to provide accountability, report, present, and disclose all activities and actions under its purview. Therefore, as a form of accountability for the authority granted, the local government must provide accountability reports to the public. This allows the public to measure, monitor, and assess how the local government manages data sources to improve the welfare of its citizens. Based on Agency Theory, financial management within the local government must be monitored to ensure that management is carried out in full compliance.

Accountability

Atingsih and Ningtyas, (2019) accountability is the obligation to provide accountability, explain the performance and actions of a person or legal entity or leader of an organization to the relevant party. have the right or authority to request information or accountability. Fajri, (2019) accountability is the obligation to convey responsibility or to explain the performance, actions and decisions of a person or organization to the party entitled to such accountability.

From the two definitions above, it can be concluded that accountability is an obligation to convey responsibility regarding an action, performance and decision of a person or organization, namely the government, to the party entitled to this responsibility, namely the community. Mardiasmo, (2006) stated that there are 2 (two) types of accountability, namely: (1) Vertical Accountability, (2) Horizontal Accountability,

Understanding Village Fund Management

Law of the Republic of Indonesia No. 6 of 2004 concerning Villages explains that Village Finance is all village rights and obligations that can be valued in money and goods related to village rights and obligations. This can be interpreted as meaning that village funds are rights obtained by villages from the central government for village development and village officials have an obligation to manage these finances properly. In Article 1 paragraph 6 of the Regulation of the Minister of Home Affairs of the Republic of Indonesia No. 20 of 2018 concerning village financial management explains that village financial management is all activities that include planning, implementation, administration, reporting, and accountability of village finances.

In general, from this understanding, it can be concluded that village financial management is all village rights and obligations that can be valued in money in all activities that include planning, implementation, administration, reporting, and accountability of village finances. The following are several indicators according to Mada, et al., (2017), namely (1) Honesty and Law (2) Process

Village Government Competencies

Indraswari and Rahayu (2021) state that work competency can be defined as all the characteristics, knowledge, and skills possessed by an individual (village government) that are acquired or learned through education, training, and experience, enabling them to carry out their duties and work properly. According to the Manpower Law Number 13 of 2013, work competency is the performance capability of each individual, encompassing aspects of knowledge, skills, and work attitudes that meet established standards.

From this explanation, it can be concluded that work competence is a person's ability in terms of knowledge, skills, and work attitudes obtained through the process of education, training, or from the experience gained. Several indicators according to Indraswari and Rahayu (2021) are: (1) Attitude, (2) Knowledge, (3) Skills.

Transparency

Ramadhan (2019) states that the principle of transparency is the principle of providing information on the accountability of government policies to interested parties in an open, easy, and timely manner. Meanwhile, the Government Accounting Standards (2010) defines transparency as providing open and honest financial information to the public by considering the public's right to understand openly and comprehensively the government's accountability in trusted resource organizations and complying with applicable laws and regulations.

From this explanation, it can be concluded that transparency is the government's process of making policies openly and comprehensively so that they can be known by the public. Transparency will ultimately create accountability and openness of information between the government and the people. The following are several indicators of the principle of transparency according to Suryaningsih, (2015), including: (1) Announcements regarding policies (2) Ease of access to documents (3) Timely accountability reports.

Community Participation

Utami & Sofyan, (2013) stated that community participation is the involvement of the community in government activities, so that this involvement will have an impact on the process of evaluating and controlling government performance and also to minimize abuse of authority. Indraswari and Rahayu, (2021) that community participation is community involvement in identifying problems and potentials that exist in the community environment, selecting and making decisions and alternative solutions to address problems, implementing decisions that have been taken and community involvement in the process of evaluating changes that have occurred.

From these two explanations, it can be concluded that community participation is a form of community involvement in government activities starting from planning, implementation, monitoring to evaluation with the aim of supervision and control to prevent abuse of authority. The following are several indicators according to Mada, et al., (2017), namely (1) Decision making (3) Budget implementation

Information Technology

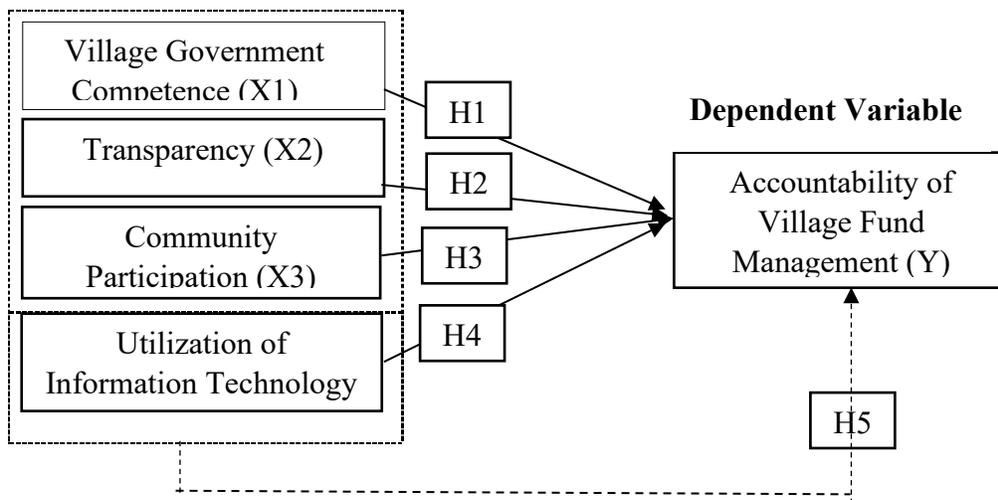
Warsita (2011) states that information technology is the means and infrastructure that include hardware, software, and userware to obtain, manage, interpret, store, organize, transmit, and use data according to the desired objectives. Meanwhile, according to Uno & Lamatenggo (2010), information technology is a technology used for the purpose of managing data. Processing includes obtaining, processing, compiling, storing, and manipulating data in various ways with the aim of producing quality information, namely information that is accurate, relevant, and timely.

From the explanation above, it can be concluded that information technology is a technology in the form of hardware, software and userware where these components are used with the aim of processing data to obtain quality information, namely information that is accurate, relevant and timely. Several indicators according to Mada, et al., (2017) are: (1) Facilities and infrastructure (2) Targets

Framework

The framework used by this researcher describes four variables: village government competence, transparency, community participation, and the use of information technology, in relation to accountability in village fund management. To understand the relationship between these variables, the framework can be illustrated using the following pattern:

Independent Variables



Caption :

→ = Partial Effect
 - - - - - → = Simultaneous Effect

Hypothesis Development

The Influence of Village Government Competence on Village Fund Management Accountability

Village government competence is the ability of village governments to carry out assigned duties and responsibilities, based on knowledge, training, and experience in specific areas (Indraswari and Rahayu, 2021). From this explanation, it can be concluded that the competence of village fund management officials is a supporting factor in achieving accountability in village fund management.

The above opinion is supported by the research conducted by Mada et al. (2017), which found that the competence of village fund management officials significantly influences the accountability of village fund management in Gorontalo Regency. The research conducted by Indraswari and Rahayu (2021) stated that the competence of village fund management officials significantly influences the accountability of village fund management in Gorontalo Regency. village government has no influence on the accountability of village fund management. Therefore, the hypothesis proposed is

Ho1 : Village Government Competence does not affect Management Accountability Village Funds

Ha1: Village Government Competence influences Village Fund Management Accountability

The Influence of Transparency on Accountability in Village Fund Management

To realize effective accountability in village fund management, the principle of transparency is crucial in providing information related to the organization's financial activities transparently and openly. Ramadhan, (2019) stated that transparency influences the accountability of regional financial management. This shows that good village financial management must fulfill the elements of transparency, including information, openness, disclosure, availability of information, community involvement, openness of

processes, and openness of information. Thus, the principle of transparency is able to maintain public trust in the village government in managing village funds accountably.

Mualifu's (2019) research found that transparency has a positive and significant impact on accountability in village fund financial management. However, Wulandari's (2018) research found that transparency had no impact on accountability in village fund management. Therefore, the following hypothesis is proposed:

Ho2 : Transparency does not affect the Accountability of Village Fund Management

Ha2 : Transparency influences the accountability of village fund management.

The Influence of Community Participation on Accountability in Village Fund Management

Mada et al., (2017) stated that all decisions taken by the village government must involve the community so that in the preparation, management and use of village funds there is no misuse or embezzlement and also so that the village government is more open or transparent in being accountable for all its activities.

This opinion is supported by research conducted by Umaira and Adnan (2019), which found that community participation significantly influences accountability in village fund management. However, research conducted by Indraswari and Rahayu (2021) found that community participation had no effect on accountability in village fund management. Therefore, the proposed hypothesis is:

Ho3 : Community Participation has no effect on Village Fund Management Accountability

Ha3: Community Participation Influences Accountability in Village Fund Management

The Impact of Information Technology Utilization on Village Fund Management Accountability

The use of information technology can assist village governments in managing data related to village funds and can also reduce the possibility of errors in data management, allowing the government to be accountable for the management of village funds accurately and promptly. In accordance with stewardship theory, which explains that utilizing information technology can assist village governments in managing village funds, thus facilitating the implementation of their duties as a form of accountability to the community.

This opinion is supported by the research conducted by Indraswari and Rahayu (2021), who found that the use of information technology significantly impacted accountability in village fund management in Bantul Regency. Research conducted by Karyadi (2019) found that the use of information technology had no impact on accountability in village fund management. Therefore, the proposed hypothesis is:

Ho4 : Utilization of Information Technology does not affect Management Accountability Village Funds.

Ha4 : The use of information technology has an impact on the accountability of fund management.
Village

The Influence of Village Government Competence, Transparency, Community Participation and Utilization of Information Technology on Accountability of Village Fund Management

Accountability in village fund management is influenced by many factors. Some of these factors include village government competence, transparency, community participation, and the use of information technology. This aligns with research by Wulandari (2018), which states that village apparatus competence, transparency, and community participation simultaneously influence accountability in village fund management.

Research by Indraswari and Rahayu (2021) found that the use of information technology influences accountability in village fund management. Based on this, this study was conducted to simultaneously test whether these four factors could influence accountability in village fund management. Therefore, the proposed hypothesis is:

Ho5 : The Influence of Village Government Competence, Transparency, Community Participation and

The use of information technology does not affect the accountability of village fund management.

Ha5 : The Influence of Village Government Competence, Transparency, Community Participation and

The Utilization of Information Technology has an impact on the Accountability of Village Fund Management

B. IMPLEMENTATION AND METHODS

Research Population and Sample

This type of research is quantitative research, which aims to explain existing phenomena using numbers to reflect individual or group characteristics. The study uses primary data with a questionnaire as the data collection technique. The population in this study was the Village Head and village officials, including the village secretary, village treasurer, and members of the Village Consultative Body (BPD) in Nawangan District, Pacitan Regency. Sampling in this study used purposive sampling. Purposive sampling is a sampling technique based on certain criteria.

Operational Definition of Variables

Independent variables are variables that will influence or cause changes or the emergence of dependent variables (bound variables) according to (Sugiyono, 2016). In this study, the independent variables consist of (1) Village government competence is the ability possessed by the village government in carrying out the tasks and responsibilities that have been given with the provision of knowledge, training and experience in certain fields (2) Transparency is the openness of the government in making policies so that they can be known by the public. Transparency will ultimately create accountability and openness of information between the government and the public. (3) Community Participation is a form of community rights to be involved in government activities with the aim of avoiding abuse of authority, in addition, this can also be a forum for the community to convey suggestions or criticism to the village government and as a form of supervision of funds that have been provided by the district government. (4) Utilization

of information technology is the behavior or attitude of someone who uses information technology to complete tasks and improve their performance, with the increasingly developing information technology it will make it easier for human resources to carry out a task to achieve an organizational goal.

Dependent variables are variables that are influenced or that are the result of the presence of independent variables (Sugiyono, 2016). In this study, the dependent variable is accountability, which is an obligation for every stakeholder to be responsible for, present, and disclose every activity that has been carried out to the principal who has the right and obligation to receive such accountability (Mardiasmo, 2018).

RESEARCH RESULTS AND DISCUSSION

Respondent Characteristics

Respondents in this study were Village Government and BPD Members in 9 villages located in Nawangan District, Pacitan Regency with a total of 108 respondents. Characteristics based on gender, male gender is 65% while female gender is 35%. The proportion of respondents is dominated by male gender. Characteristics of respondents based on the last level of education, respondents with high school education level are 47%, D3 education is 35%, and S1 education level is 18%. So the most respondents based on the last level of education is high school with a total of 47%. Characteristics of respondents based on position, respondents with positions as village head are 9%, village secretary is 9%, village treasurer is 9% and positions as BPD members are 73%. So the most respondents are BPD members are 73%. Characteristics of respondents based on age, most are aged 20-35 as many as 48%, aged 36-50 as many as 35% and for ages above 50 years as many as 17%. So it can be concluded that the majority of respondents in this study were dominated by the age group 20-35 years.

a. Validity Test

Validity testing is conducted to determine the level of validity of each statement in a questionnaire. The test is conducted by comparing the calculated t value with the degree of freedom ($df = n - 2$), where n is the number of samples. To determine the validity of each statement item given, it can be seen from the results of SPSS Pearson correlation data processing whether it is greater than r table. If the calculated r is greater than t table, then the question variable is valid or positive. This study is said to be valid because all calculated $r > r$ table with an r table value of 0.196 and has a positive value, so it can be interpreted that each statement item is able to describe the variables in this study.

b. Reliability Test

The results of this test are the reliability of the data from each variable, the higher the coefficient value obtained, the higher the reliability of the data obtained.

No	Variables	Cronbach Alpha
2	Village Government Competencies	0.807
2	Transparency	0.896
3	Community Participation	0.833
4	Utilization of Information Technology	0.903
5	Accountability of Village Fund Management	0.863

The table above shows that all variables have a Cronbach's Alpha value > 0.70 . This indicates that all variables used as instruments are reliable. The higher the test reliability value, the more trustworthy the research instrument. Each question item used was able to elicit consistent answers, meaning that if the same question item were asked again, it would elicit relatively similar answers.

a. Normality Test

The normality test aims to determine whether the confounding variables in a regression model have a normal distribution. The normality test used is the Kolmogorov-Smirnov (Z) test. The testing criteria for using a two-tailed test are comparing the obtained probabilities with a significance level of $\alpha < 0.05$. If the p-value is > 0.05 , the data is normally distributed.

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Standard Deviation	1.82971182
Most Extreme Differences	Absolute	.120
	Positive	.120
	Negative	-.054
Test Statistics		.120
Asymp. Sig. (2-tailed)		.001 ^c
a. Test distribution is Normal. b. Calculated from data. c. Lilliefors Significance Correction.		

From the table above, it shows that the results of the normality test on the residual values of all variables obtained significant values $> \alpha$ value or $0.200 > 0.05$, so it can be concluded that the data used in all variables is normally distributed.

a) Multicollinearity Test

Multicollinearity is a condition where there is a perfect or near-perfect linear relationship between independent variables in a regression model. A multicollinearity test is used to determine whether or not a linear relationship exists between independent variables in a regression model. A prerequisite for a regression model is the presence or absence of multicollinearity. In this discussion, a multicollinearity test will be conducted by examining the Variance Inflation Factor (VIF) value in the regression model. If the VIF is greater than 5 or the tolerance is less than 0.10, the variable in question has multicollinearity issues with the other independent variables.

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients Beta	T	Sig.	Collinearity Statistics	
		B	Std. Error				Tolerance	VIF
1	(Constant)	.068	1,337		.051	.959		
	Village Government Competencies	.260	.068	.257	3,840	.000	.609	1,641
	Transparency	.246	.079	.302	3.118	.002	.290	3,451
	Community Participation	.118	.073	.150	1,608	.111	.313	3,195
	Utilization of Information Technology	.299	.074	.324	4,046	.000	.424	2,356

a. Dependent Variable: Y

The table above shows that the tolerance values for the Village Government Competence, Transparency, Community Participation, and Information Technology Utilization variables are 1.641, 3.451, 3.195, and 2.356, respectively, > 0.10 . Therefore, the regression model formed between the independent variables does not show any symptoms of multicollinearity. The VIF calculation results for each independent variable have a value < 10 , so there are no symptoms of multicollinearity between the independent variables.

a) Heteroscedasticity Test

The heteroscedasticity test aims to determine whether there is equality in the variance of the residual values for all variables in the regression model. The Glester test is used to detect heteroscedasticity. Detection of heteroscedasticity is done by examining its probability. If the resulting probability is greater than 5% at a 5% confidence level, heteroscedasticity is not present, and vice versa.

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	2,895	.797		3,634	.000

Village Government Competencies	-.004	.040	-.012	-.097	.923
Transparency	-.132	.047	-.485	-2,796	.106
Community Participation	.064	.044	.244	1,464	.147
Utilization of Information Technology	-.033	.044	-.108	-.752	.454

a. Dependent Variable: Abs_RES

Based on the table above, it shows that the results of testing the influence of each independent variable from the squared residual value show a significant value greater than 0.05. So it can be concluded that the significant value on the Village Government Competence variable is $0.923 > 0.05$, the significant value on the Transparency variable is $0.106 > 0.05$, the significant value on the Community Participation variable is $0.147 > 0.05$ and the significant value on the Information Technology Utilization variable is $0.454 > 0.05$ so in the regression of the influence of Village Government Competence, Transparency, Community Participation and Information Technology Utilization on Village Fund Management Accountability there are no symptoms/problems of heteroscedasticity.

a) Multiple Linear Regression Analysis Test

"Regression analysis is a method or technique of analyzing research hypotheses to test whether there is an influence between one variable and another variable expressed in the form of a mathematical equation (regression). Multiple linear regression analysis aims to determine the level of influence of the independent variables, namely the variables of Village Government Competence, Transparency, Community Participation and Utilization of Information Technology, on the dependent variable, namely Accounting.Village Fund Management Ability

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.068	2,337		.052	.959		
	Village Government Competencies	.260	.068	.257	3,840	.000	.609	1,641
	Transparency	.246	.079	.302	3.118	.002	.290	3,451
	Community Participation	.118	.073	.150	1,608	.111	.313	3,295
	Utilization of Information Technology	.299	.074	.324	4,046	.000	.424	2,356

a. Dependent Variable: Y

Based on the table above, the output of the regression analysis can be compiled into a multiple linear regression equation as follows:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + e$$

$$Y = 0.068 + 0.360 + 0.246 + 0.118 + 0.229 + e$$

Model Summary				
Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
2	.861a	.742	.731	1,868
a. Predictors: (Constant), Utilization of Information Technology, Village Government Competence, Community Participation, Transparency				
b. Dependent Variable: Accountability of Village Fund Management (Y)				

Based on the output model summary results above, the R-square value is 0.742, or 74%. This indicates a large percentage of the variation in Village Fund Management Accountability that can be explained by independent variables such as Village Government Competence, Transparency, Community Participation, and Utilization of Information Technology, amounting to 74%, while 23% is explained by other variables not examined.

1. Partial Regression Coefficient Test (t-Test)

This test is conducted to determine whether the independent variables have a significant effect on the dependent variable or not. In this study, the t-test is used to examine the effect of village government competence, transparency, community participation, and the use of information technology on the accountability of village fund management partially. If the significance value is > 0.05 , then the independent variables individually have an effect on the dependent variable. If the significance value is < 0.05 , then the independent variables individually have no effect on the dependent variable. This study uses a significance level of $\alpha = 0.05$ so that $t_{table} = \alpha = 0.025$ and $df = 95$ ($100-5$). Based on these criteria, the t table is $1.985^{1/2}$

Discussion

The Influence of Village Government Competence on Village Fund Management Accountability

The results of the first hypothesis test indicate that Village Government Competence has a significant effect on Village Fund Management Accountability. This is evidenced by a significance value of 0.000, which is smaller than $\alpha = 0.05$, and a calculated t value that is greater than the t table ($3.840 > 1.986$). Thus, the alternative hypothesis (H_{a1}) is accepted and the null hypothesis (H_{o1}) is rejected. This finding indicates that the higher the level of competence possessed by village government officials, the higher the level of accountability in village fund management.

Theoretically, the competencies of village government officials encompass the knowledge, skills, and attitudes relevant to carrying out government duties, particularly in village financial management. According to human capital theory, the quality of human resources is a determining factor in the success of public organizations in achieving optimal performance, including in financial accountability. Village officials who have a good understanding of financial regulations, budgeting mechanisms, and reporting systems will be able to prepare accurate, transparent, and accountable financial reports.

The results of this study indicate that the experience and technical skills of village officials in preparing financial accountability reports contribute directly to the realization of accountable village fund management. Competence is a primary prerequisite for the planning, implementation, administration, reporting, and accountability of village funds to run in accordance with the principles of public accountability. This finding aligns with research by Mada et al. (2017) which states that village government competence significantly influences accountability in village fund management, as competent officials are able to minimize administrative errors and potential irregularities in village financial management.

The Influence of Transparency on Accountability in Village Fund Management

Based on the partial test results, the Transparency variable shows a significant influence on Village Fund Management Accountability. This is indicated by the calculated t value which is greater than the t table ($3.118 > 1.986$) with a significance level of $0.002 < 0.05$. Thus, the alternative hypothesis (H_{a2}) is accepted and the null hypothesis (H_{o2}) is rejected.

Conceptually, transparency is a key pillar of good governance, requiring government transparency in providing information to the public, particularly regarding the management of state or regional finances, including village funds. Transparency allows the public to understand how village funds are planned, used, and accounted for, thereby increasing public trust in the village government.

The results of this study indicate that transparency in the budget preparation process, timely financial reporting, and clarity regarding the intended use of village funds are important factors in achieving accountability. However, transparency does not necessarily mean fully disclosing all village financial documents. Certain documents must remain confidential in accordance with statutory provisions. Therefore, transparency must be implemented proportionally while still considering security and legal compliance.

This finding supports Mualifu's (2019) research, which found that transparency has a positive and significant impact on accountability in village fund management. Transparency provides the public with access to village financial information, thus encouraging village governments to operate more carefully, professionally, and responsibly in managing village funds.

The Influence of Community Participation on Accountability of Village Fund Management

The results of the hypothesis testing indicate that Community Participation does not significantly influence Village Fund Management Accountability. This is evidenced by the calculated t value which is smaller than the t table ($1.608 < 1.986$) and the significance value of 0.111 which is greater than $\alpha = 0.05$. Thus, the null hypothesis (H_{03}) is accepted and the alternative hypothesis (H_{a3}) is rejected.

Theoretically, community participation is expected to improve accountability in village fund management through community involvement in the planning, implementation, and monitoring of village programs. However, this study shows that community participation has not significantly influenced accountability in village fund management. This may be due to low public understanding of village financial management mechanisms, limited access to information, and limited community capacity to conduct effective oversight.

Furthermore, formal public participation, such as attendance at village meetings without active involvement in decision-making, may also contribute to the insignificant impact of participation on accountability. This finding aligns with research by Indraswari and Rahayu (2021), which found that public participation had no impact on accountability in village fund management because the existing participation was not substantial and was not accompanied by adequate oversight capacity.

The Impact of Information Technology Utilization on Village Fund Management Accountability

The results of the hypothesis testing indicate that the Utilization of Information Technology has a significant effect on Village Fund Management Accountability. This is indicated by the calculated t value which is greater than the t table ($4.046 > 1.986$) with a significance level of $0.000 < 0.05$. Thus, the alternative hypothesis (H_{a4}) is accepted and the null hypothesis (H_{04}) is rejected.

The use of information technology in village fund management, such as the use of the Village Financial System (Siskeudes) application, plays a crucial role in improving the effectiveness, efficiency, and accuracy of financial management. Information technology enables faster, more accurate, and more transparent financial recording, processing, and reporting, thereby reducing the risk of administrative errors and irregularities.

The results of this study align with those of Indraswari and Rahayu (2021), who stated that the use of information technology significantly impacts accountability in village fund management. With an integrated financial information system, village governments can present more accurate and easily understood financial reports, both internally and externally, thereby enhancing public accountability.

The Influence of Village Government Competence, Transparency, Community Participation, and Utilization of Information Technology on Accountability of Village Fund Management

Based on the results of the simultaneous test (F test), the calculated F value was 68.169, which is greater than the F table of 2.69 with a significance level of $0.000 < 0.05$. This indicates that the null hypothesis (H_0) is rejected and the alternative hypothesis (H_a) is accepted. Thus, it can be concluded that Village Government Competence, Transparency, Community Participation, and Utilization of Information Technology simultaneously influence the Accountability of Village Fund Management.

Overall, these findings confirm that accountability in village fund management is the result of a synergy between the quality of human resources, information transparency, community involvement, and information technology support. Although community participation does not show a significant effect partially, simultaneously, these variables still contribute to building an accountable village fund management system. Therefore, efforts to improve accountability in village fund management need to be carried out comprehensively by strengthening the competence of village officials, increasing transparency, encouraging substantive community participation, and optimizing the use of information technology.

Conclusion

This study aims to examine the influence of village government competence, transparency, community participation, and the use of information technology on the accountability of village fund management. In this study, the respondents were the village head, village secretary, village treasurer, BPD and the community. Based on the data obtained and the analysis that has been carried out, the following conclusions can be drawn: (1) Village government competence influences the accountability of village fund management. This is indicated by the existence of competence in the abilities, knowledge, skills and experience required to carry out planned tasks up to financial reporting. So the more competent the village fund management government, the more accountable the management of village funds. (2) Transparency influences the accountability of village fund management, meaning that the higher the transparency, the better the management of village funds. This is proven by the average respondent who stated the need for transparency or openness in managing village funds and also the existence of good village fund management based on the respondent's explanation in the questionnaire. (3) Community participation does not influence the management of village funds. The results of this third hypothesis indicate that community participation does not have a significant influence on the accountability of village fund management. It is concluded that not all elements agree that Community Participation is a factor that influences accountability in village fund management. (4) The use of information technology has a positive effect on accountability in village fund management. This can be proven by the use of information technology encouraging administrators to help organizations improve accountability in village fund management because the use of technology is currently needed to master the use of information. The higher the use of information technology, the better the accountability in village fund management. (5) The results of the fifth hypothesis show that there is a significant influence between Village Government Competence, Transparency, Community Participation and the Use of Information Technology on Accountability in Village Fund Management. It is concluded that a government will be more accountable if its members have competence, skills, knowledge and transparency in all activities in managing village funds.

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