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Ni Ketut ¹Rasmini : The Influence of Apparatus ²...

The Indonesian Accounting Review Vol. 5, No. 2, July – January 2016, pages 1 –

14

14

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ISSN 2087-3735 Macroeconomic and Bank-Specific ... (Suhartono)

6

The influence of Apparatus Competence, Leadership Style, Tri Hita Karana
Culture and Society Participation on the Effectiveness of Village Fund
Management

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ABSTRACT

This study aims to determine the effect of the apparatus competence, leadership style, Tri Hita Karana culture ⁶ and ⁷ society participation on the effectiveness of village fund management. ⁸ The sample of this study were taken ⁹ from 100 villages in Tabanan Regency with the number of respondents as many ¹⁰ as 300 respondents. ¹¹ The method for determining the sample ¹² were the proportionate stratified random sampling and data collection using a questionnaire. Data were analyzed using multiple linear regression analysis. This study shows that ¹³ the apparatus competence, leadership style, and ¹ society participation have a positive effect on the effectiveness of village fund management. ¹⁵ Meanwhile the Tri Hita Karana culture not significantly affect the ¹⁶ effectiveness of village fund management. ¹⁷ This indicate ¹⁸ that the better the apparatus competence, leadership style, and ¹⁹ society participation, the better the ²⁰ effectiveness ²¹ of village fund management..

Keywords: the apparatus competence, leadership style, Tri Hita Karana culture, society participation, village fund management

ABSTRAK

Penelitian ini bertujuan mengetahui pengaruh kompetensi aparat, gaya kepemimpinan, budaya Tri Hita Karana dan partisipasi masyarakat terhadap efektivitas pengelolaan dana desa. Sampel penelitian ini diambil dari 100 desa di Kabupaten Tabanan dengan jumlah responden sebanyak 300 responden. Metode untuk menentukan sampel adalah proportional stratified random sampling dan pengumpulan data menggunakan kuesioner. Data dianalisis menggunakan regresi linier berganda. Studi ini menunjukkan bahwa kompetensi aparatur, gaya kepemimpinan, dan partisipasi masyarakat berpengaruh positif terhadap efektivitas pengelolaan dana desa. Sementara itu budaya Tri Hita Karana tidak berpengaruh signifikan terhadap efektivitas pengelolaan dana desa. Ini menunjukkan bahwa semakin baik kompetensi aparatur, gaya kepemimpinan, dan partisipasi masyarakat, semakin baik efektivitas pengelolaan dana desa.

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1. INTRODUCTION

The Minister for the Village Development of Disadvantaged Regions and Transmigration (Mendes PDTT) stated that the government through²² the Nawacita Program²³ is committed to developing Indonesia from the guidelines. The government allocates a certain amount of village funds to fund each village

development activity. The use of village funds ^{24,25} is allocated ²⁶ in an effort to achieve the goals of village development, namely improving the welfare of village communities, quality of life ²⁷ and poverty reduction in the village. The effectiveness of village fund management ²⁸ is influenced by various factors such as ²⁹ timeliness, and results according to community expectations. ³⁰ In addition, internal and external factors such as the competence of village officials, leadership style, culture adhered to by officials and the community, as well as community participation in supporting any work programs that have been ³¹ planned ³² in village development in accordance with the allocation of funds ³³ owned by the village.

Bali Province is one of the districts that empower villages through allocation village funds. The allocation of village funds received by the Province of Bali in 2019 increased by 11% from the previous year, from Rp.225 million per year to Rp.250 million per year. However, the results of the audits of the Supreme Audit Agency (BPK) related to village fund management in Bali showed findings ³⁴ including: inaccurate data, inappropriate usage, inadequate assistance, inadequate SPJ, and improper payment of physical work (Press release, Antara, ³⁵ Saturday April 14, 2018). Therefore the problem of village fund management effectiveness in Bali could due to several factors such as the competence of the village fund management officials are not yet sufficient, leadership style village officials, the implementation of Tri Hita Karana culture ³⁶ and the lack of community ³⁷ participation . The village funds incentives for Bali Province in 2019 are presented in Table 1 as follows. Table 1. shows that Tabanan Regency is the regency in Bali Province with the highest number of villages, 133 villages, with ³⁸ a very wide ³⁹ area of coverage and received a Village Fund allocation of Rp. 18,204,542,000.00. Based on this background, the influence of apparatus competence, leadership style, Tri Hita Karana culture, and community

participation on the effectiveness of Village Fund management will be
investigated⁴⁰ by taking research objects in Tabanan Regency⁴¹.

Table 1⁴² . List of Details of Village Funds for Bali Province in 2019

(in Thousand Rupiahs)

No.

Regency / City Name

Number of villages

Basic Allocation

Allocation Formula

amount

Per Village

Per District / City

1

Badung

46

672,421

30,931,384

21,653,383

52,584,767

2

Bangli

68

672,421

45,724,654

15,609,991

61,334,645

3

Buleleng

129

672,421

86,742,359

37,284,379

124,026,738

4

Gianyar

64

672,421

43,034,969

16,957,330

59,992,299

5

Jembrana

41

672,421

27,569,277

21,473,901

49,043178

6

Karangasem

75

672,421

50,431,604

28,287,370

78,718,974

7

Klungkung

53

672,421

35,638,333

15,895,649

51,533,982

8

Tabanan

133

672,421

89,432,044

28,772,498

118,204,542

9

Denpasar

27

672,421

18,155,377

16,595,084

34,750,461

Source: Ministry of Villages, Disadvantaged Regions ⁴³ and Republic of Indonesia Transmigration, 2019.

2. THEORETICAL FRAMEWORK AND HYPOTHESES

AGENCY HEORY ⁴⁴ IS USED AS THE GRAND THEORY IN THIS STUDY AND SUPPORTED BY THE THEORY OF CONTINGENCY SITUATIONAL LEADERSHIP MODEL, ROLE THEORY, STEWARDSHIP THEORY AND THE CONCEPT OF TRI HITA KARANA CULTURE, AND REGULATIONS RELATED TO THE MANAGEMENT OF THE VILLAGE FUND. JENSEN AND MECKLING (1976) STATE AGENCY THEORY IS BASICALLY ⁴⁵ A THEORY THAT ARISES BECAUSE OF A CONFLICT OF INTEREST BETWEEN THE PRINCIPAL AND AGENT. THE RESPONSIBILITY OF THE REGIONAL GOVERNMENT AS AN AGENT FOR THE AUTHORITY GIVEN BY THE PEOPLE AS THE PRINCIPAL IS IN THE FORM OF AN ACCOUNTABILITY REPORT ON THE PLANNING AND IMPLEMENTATION OF THE MANAGEMENT OF THE RESOURCES CONTAINED IN THE REGIONAL EXPENDITURE BUDGET TO THE PEOPLE AND HAS BEEN AUDITED BY THE SUPREME AUDIT BOARD. ⁴⁶ ⁴⁷

THE SITUATIONAL THEORY OF LEADERSHIP MODEL WAS RAISED BY FIELDER (1987) WHO STATED THAT THE EFFECTIVENESS OF LEADERSHIP DEPENDS ON THE COMPATIBILITY BETWEEN PERSONALITY, TASK, POWER, ATTITUDE AND ⁴⁸ PERCEPTION. LEADERSHIP HAS CULTURAL BOUNDARIES, MEANING THAT LEADERS NEED TO ADAPT THEIR STYLE TO CULTURAL ASPECTS (ROBBINS, 2009). A ROLE THEORY IS A SET OF NORMS THAT REGULATE INDIVIDUALS WHO ARE IN CERTAIN SOCIAL POSITIONS OR FUNCTIONS THAT HAVE CERTAIN BEHAVIORS (MYERS, 2002). STEWARDSHIP THEORY STATES THAT THE

EXECUTIVE MANAGERS HAVE A ROLE IN THE ACHIEVEMENT OF ORGANIZATIONAL GOALS. THE EXECUTIVE AS MANAGER CAN BE TRANSLATED⁴⁹ INTO THE SCOPE OF VILLAGE FUND MANAGEMENT.

GIBSON (2004) STATES THAT COMPETENCE IS A COMBINATION OF MOTIVES, TRAITS, SKILLS, ASPECTS OF ONE'S SELF-IMAGE OR SOCIAL ROLE, OR A PIECE OF RELEVANT KNOWLEDGE. REGULATION OF THE HEAD OF THE NATIONAL CIVIL SERVICE AGENCY NUMBER 8 OF 2013 CONCERNING THE FORMULATION OF TECHNICAL STANDARDS FOR CIVIL SERVANTS, STATES THAT TECHNICAL COMPETENCE IS THE WORK ABILITY⁵⁰ OF EVERY CIVIL SERVANT WHICH INCLUDES ASPECTS OF KNOWLEDGE, SKILLS AND WORK ATTITUDES THAT ARE ABSOLUTELY⁵¹ NECESSARY⁵² IN CARRYING OUT THE DUTIES OF HIS POSITION.⁵³

TRI HITA KARANA IS A LOCAL WISDOM THAT IS A CULTURAL PERSONALITY. WIANA (2007: 8) STATES THAT THE CONTAINER FOR IMPLEMENTING THE THK PHILOSOPHY IS PARAHYANGAN, PAWONGAN, AND PALEMAHAN (THE THREE ELEMENTS ARE STATED⁵⁴ IN MUTUAL INTENTIONS. THIS UNDERSTANDING SHOWS HUMAN BEINGS INDIVIDUALLY AS AGENTS IN THIS LIFE WHO HAVE THREE PRINCIPALS⁵⁵ NAMELY TO GOD AS "THE CREATOR, MAINTAINER AND FUSER",⁵⁶ HUMANS AS SOCIAL BEINGS.

LAW NO. 6 OF 2014 GIVES VILLAGES A STRATEGIC ROLE TO ASSIST LOCAL GOVERNMENTS IN THE PROCESS OF GOVERNANCE AND DEVELOPMENT.

PERMENDAGRI NO. 13/2006 ARTICLE 4 PARAGRAPH⁵⁷ 4 STATES: EFFECTIVENESS FOCUSES ON OUTCOMES. AN ORGANIZATION, PROGRAM OR ACTIVITY IS SAID TO BE EFFECTIVE IF THE OUTPUT IMPLEMENTED CAN MEET THE EXPECTED TARGET (MAHMUDI: 2007).

PARTICIPATION IS THE ACTIVE PARTICIPATION OF THE COMMUNITY IN ALL DEVELOPMENT PROCESSES BOTH IN TERMS OF PLANNING, DECISION MAKING, IMPLEMENTATION AND EVALUATION OF ACTIVITIES AND IS THE

HIGHEST ORDER OF PUBLIC INVOLVEMENT (STEFFEK, J, 2008) IN (RISKA, 2014). OPTIMAL COMMUNITY PARTICIPATION IN PLANNING IS EXPECTED TO BUILD A STRONG SENSE OF OWNERSHIP AMONG THE COMMUNITY OF THE RESULTS OF EXISTING DEVELOPMENT.

COMPETENCE IS A CHARACTERISTIC OF SOMEONE WHO HAS THE SKILLS (SKILLS), KNOWLEDGE AND ABILITY TO CARRY OUT A JOB (HEVESI, 2005). ACCORDING TO SPENCER AND SPENCER (IN PALAN, 2007) COMPETENCE IS THE BASIC CHARACTER POSSESSED BY AN INDIVIDUAL WHO IS CAUSALLY
RELATED⁵⁸ IN MEETING THE CRITERIA NEEDED IN OCCUPYING A POSITION.

NUGROHO'S RESEARCH (2014) STATES THAT THE AVAILABILITY OF SUPPORTING RESOURCES, ESPECIALLY HUMAN RESOURCES (HR) WHO ARE CAPABLE OF BEING A FACTOR FOR CARRYING OUT EFFECTIVE PUBLIC POLICIES. THE HIGHER THE COMPETENCE OF VILLAGE GOVERNMENT OFFICIALS WILL RESULT IN MORE EFFECTIVE VILLAGE FUND MANAGEMENT. H 1⁵⁹ : COMPETENCE OF VILLAGE OFFICIALS HAS A POSITIVE EFFECT ON THE EFFECTIVENESS OF VILLAGE FUND MANAGEMENT.

PRAMUDITA (2013) FOUND THAT EMPLOYEES TEND TO FOLLOW COMPANY RULES WHEN LEADERS APPLY THE RIGHT LEADERSHIP STYLE, WHICH IS WHAT MOTIVATES THEIR EMPLOYEES. THE SITUATIONAL THEORY OF LEADERSHIP MODEL PUT FORWARD BY FIELDER (1987) STATES THAT THE EFFECTIVENESS OF LEADERSHIP DEPENDS ON THE MATCH BETWEEN PERSONALITY, TASK, POWER, ATTITUDE AND⁶⁰ PERCEPTION. THE CONTINGENCY LEADERSHIP MODEL ALSO EXPLAINS THAT LEADERSHIP INFLUENCES PERFORMANCE (DHARMANEGARA ET AL., 2013). LEADERSHIP STYLES THAT ARE APPROPRIATE TO THE CONDITIONS OF THE COMMUNITY WILL ENCOURAGE THE EFFECTIVENESS OF VILLAGE FUND MANAGEMENT.

⁶¹
H 2 : LEADERSHIP STYLE HAS A POSITIVE EFFECT ON THE EFFECTIVENESS OF VILLAGE FUND MANAGEMENT.

TRI HITA KARANA IS A PHILOSOPHY ⁶²WHICH IS AT THE SAME TIME A CONCEPT OF LIFE AND THE BELIEF SYSTEM OF THE BALINESE THAT PRIORITIZES THE PRINCIPLES OF TOGETHERNESS, HARMONY AND BALANCE BETWEEN ECONOMIC GOALS, ENVIRONMENTAL PRESERVATION AND CULTURE, AESTHETIC AND SPIRITUAL ⁶³(ADIPUTRA ET AL., 2014). GUNAWAN (2011) FOUND THAT TRI HITA KARANA INFLUENCES PERFORMANCE CULTURE. SAPUTRA (2012) H AND ⁶⁴ADIPUTRA ET AL., (2014), MUSTIKAYANI AND DWIRANDRA (2016) FOUND THAT CULTURE OF TRI HITA KARANA ADOPTED AS ORGANIZATIONAL CULTURE HAD A POSITIVE AND SIGNIFICANT EFFECT ON PERFORMANCE MANAGEMENT. IF ALL VILLAGE OFFICIALS AND COMMUNITIES IMPLEMENT A TRI HITA KARANA -BASED CULTURE AS A DIRECTION OR GUIDELINES FOR BEHAVING AND CARRYING OUT THEIR SELF-HELP BECAUSE THE RESPONSIBILITY FOR MANAGING VILLAGE FUNDS IS NOT ONLY FOR EACH OTHER AND THE ENVIRONMENT BUT ALSO FOR GOD, IT IS HOPED ⁶⁵THAT THE MANAGEMENT OF VILLAGE FUNDS WILL BE MORE EFFECTIVE. ⁶⁶

⁶⁷
H 3 : THE CULTURE OF TRI HITA KARANA HAS A POSITIVE EFFECT ON THE EFFECTIVENESS OF VILLAGE FUND MANAGEMENT.

MUBYARTO (IN NDARAHA, 1987: 102) DEFINES PARTICIPATION AS A WILLINGNESS TO HELP THE SUCCESS OF EVERY PERSON WITHOUT MEANS SACRIFICING SELF-INTEREST PARTICIPATION RAISES EXPECTATIONS THEMSELVES AND PERSONAL ABILITIES TO PARTICIPATE PUBLIC PARTICIPATION COULD BE ONE OF THE FACTORS THAT DETERMINE THE ⁶⁸EFFECTIVENESS OF THE VILLAGE FUND MANAGEMENT. FOR REALIZING AN EFFECTIVE BUDGET REQUIRES PUBLIC PARTICIPATION TO PROVIDE INPUT IN THE PREPARATION OF BUDGET DIRECTIONS AND POLICIES (UTAMI AND

EFRIZAL, 2013). JURNIADI ET AL., (2015) SHOWED THAT PARTICIPATORY HAS A SIGNIFICANT EFFECT ON THE VARIABLE EFFECTIVENESS OF VILLAGE FUND ALLOCATION (ADD). MADA (2017), WULANDARI (2013), KURNIAWAN (2011) ⁶⁹ AND ARIFIN (2007) FOUND THAT PUBLIC PARTICIPATION CAN INFLUENCE THE SUCCESS OF RURAL DEVELOPMENT AND HAS A POSITIVE EFFECT ON THE ACCOUNTABILITY OF VILLAGE FUNDS MANAGEMENT.

H ⁷⁰4 : PUBLIC PARTICIPATION HAS A POSITIVE EFFECT ON THE EFFECTIVENESS OF THE MANAGEMENT OF VILLAGE FUNDS

3. RESEARCH METHOD

The approach used in this research is a quantitative approach that is associative. The dependent Variabel is the effectiveness of village fund Managemen (Y), and the independent variable ⁷¹are ⁷²four ⁷³include: competence apparatus Village (X 1), leadership (X 2), culture Tri Hita Karana (X 3), and public participation (X 4). Village fund management is said to be effective if the implemented outputs can meet the expected targets (Mahmudi: 2007). Indicators of effectiveness refer to Pahala Hadyrianto (2013) ⁷³which consists of achieving goals, timeliness, matching benefits, and matching expectations. The scope of village fund management ⁷⁴according to Permendagri number 113 of 2014 article 1 paragraph ⁷⁵(6) ⁷⁶covers ⁷⁷planning, implementation, administration, reporting ⁷⁸and ⁷⁹accountability of village finances. Village Apparatus Competency is the ⁸⁰work ability of each village apparatus ⁸¹which ⁸²includes aspects of knowledge, skills ⁸³and work attitudes that are ⁸¹absolutely ⁸²necessary ⁸³in carrying out the duties of his position. The competency variable of village officials is measured using indicators of skills, knowledge, and work attitude. Leadership style is the nature, habits, temperament, character ⁸³and personality of a person

in leading (Kartini Kartono, 2008: 34). So the leadership style is measured by ⁸⁴5 indicators, which include the ability to give direction, fair, friendly, provide correction, provide motivation. The Tri Hita Karana culture is the concept of harmonizing the relationships that are always maintained by the Balinese Hindu community Including: ⁸⁵parahyangan ⁸⁶(human relationship with God), ⁸⁷pawongan ⁸⁸(inter-human relations), and ⁸⁹palemahan ⁹⁰(human relations with the environment) the which is sourced ⁹¹from the Hindu holy book of Baghawad Gita ⁹²(Riana, 2010). ⁹³Community participation is an inseparable part of village development, so that all levels of society will get the same power and rights to demand or get a fair share of development benefits including in managing village funds (Krina 2003). Indicators used include involvement in development planning., Involvement in the implementation of development, using and utilizing the results of development, community opportunities for conduct supervision. The population in this study were all villages that received village fund allocations in Tabanan Regency in 2019. Samples were selected using the Slovin method and Stratified Random sampling. The data collection using questionnaires and observations for non-participants. The questionnaire in this study ⁹³was first tested for its validity and reliability. Data analysis techniques in this study used multiple linear regression analysis. The multiple linear regression models as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e \dots (1)$$

notation:

Y = Effectiveness of village fund management

α = Constanta

β_1 = Regression coefficient of village apparatus competence

β_2 = Coefficient of leadership style

β_3 = coefficient of cultural regression Tri Hita Karana

β_4 = Coefficient of society participation

X 1 = competence of village officials

X 2 = leadership style

X 3 = Tri Hita Karana culture

X 4 = Participation of society

e = Error term (confounding variable)

4. DATA ANALYSIS AND DISCUSSION

In determining the number of samples⁹⁴ the Slovin formula is used, using a 0.05 accuracy limit with sample calculations:

$$n = 33 / (1 + 133 \times 0.05^2)$$

$$= 99.81 \text{ rounded up } 100$$

The results of calculation⁹⁵ of the number of samples in each sub-district in Tabanan Regency are presented⁹⁶ in Table 2.

As for the Respondents in this study in each village are the village head, secretary, and section head referring to the organizational structure according to Permendagri 84 of 2015. Thus the number of respondents is 300 people.

Descriptive statistical test results are presented in Table 3.

Based on Table 3, for variables X 1 and X 2⁹⁷ the range of data distribution is not far spread⁹⁸, the standard deviations are both quite low⁹⁹ and the range between the minimum and maximum values is not too far away. For X3¹⁰¹, X4¹⁰², and Y, the distribution is quite far¹⁰³ from the standard deviation which¹⁰⁴ is quite high. For X 3 and X 4 can be drawn that the perception of the culture and perception¹⁰⁵ of Tri

Hita Karana community participation varies, but the average seen approaching its highest value. As for Y, the average value¹⁰⁶ is quite far from the highest value, and the deviation is also quite large¹⁰⁷, so this reflects the perception of the effectiveness of the use of village funds is not so good.

The instrument validity test results are as in Table 4.

Table 2

Number of Village Samples in each Subdistrict in Tabanan Regency

No

SUB-DISTRICT

Village ammount¹⁰⁸

LEVEL

ROUNDING

1

Baturiti

12

9,022

9

2

Kediri

15

11,278

11

3

Kerambitan

15

11,278

11

4

Clan

16

12,031

12

5

Penebel¹⁰⁹

18

13,534

14

6

Pupuan¹¹⁰

14

10,526

10

7

Western Selemadeg

11

8,270

8

8

East Selemadeg

10

7,518

8

9

Selemadeg

10

7,518

8

10

Tabanan

12

9,022

9

amount

133

100

100

Source: data processed, 2019

Table 3. Descriptive Statistics

Descriptive Statistics

N

Minimum

Maximum

The mean

Std. Deviation

X 1

300

4.00

10.47

7.05

2.21

X 2

300

10,26

24.28

17.36

2.62

X 3

300

11.67

24.38

18.12

4.09

X 4

300

11.68

24.40

18.26

4.06

Y

300

12.81

50.03

22.80

4.36

Source: data processed, 2019

Table 4. Test Validity of Instruments

Variable

Correlation

Signification

X1.1

0890

0,000

X1.2

0747

0,000

X1.3

0.618

0,000

X1.4

0.749

0,000

X2.1

0.615

0,000

X2.2

0.557

.001

X2.3

701

0,000

X2.4

693

0,000

X2.5

0.575

.001

X2.6

705

0,000

X2.7

0.528

0.003

X3.1

0.662

0,000

X3.2

0717

0,000

X3.3

0.760

0,000

X3.4

0.633

0,000

X3.5

0.784

0,000

X3.6

753

0,000

X3.7

0742

0,000

X3.8

689

0,000

X4.1

648

0,000

X4.2

0743

0,000

X4.3

0,600

0,000

X4.4

0.695

0,000

X4.5

709

0,000

X4.6

0729

0,000

X4.7

0.685

0,000

X4.8

.757

0,000

Y1

0.726

0,000

Y2

.629

0,000

Y3

0743

0,000

Y4

0.653

0,000

Y5

703

0,000

Y6

652

0,000

Y7

0.731

0,000

Y8

6774

0,000

Based on Tables 3 and ¹¹¹4 it can be seen that the value of Pearson Correlations of all research instruments has a value greater than 0.3 with a significance below 0.05 ¹¹²so it can be concluded ¹¹³that all instruments ¹¹⁴in this study are valid. The instrument reliability test results ¹¹⁵are presented in Table 4.

Table 5

Instrument Reliability Test

Variable

Cronbach's Alpha

Information

X 1

0743

Reliable

X 2

0.738

Reliable

X 3

0.861

Reliable

X 4

0848

Reliable

Y

0842

Reliable

Table 5 . shows that the Cronbach's alpha value of all instruments in this study already has a Cronbach's alpha value greater than 0.6¹¹⁶, so that all instruments¹¹⁷ are said to be reliable.

The classical assumption testing conducted according to the terms of the regression test includes tests of data normality, multicollinearity and heterocedasticity¹¹⁸. The normality test results are as in Table 6.¹¹⁹

Data Normality Test

One-Sample Kolmogorov-Smirnov Test

Unstandardized Residual

N

294

Normal Parameters a, b

The mean

0.00 million

Std. Deviation

0.72711626

Most Extreme Differences

Absolute

0.051

Positive

0.051

Negative

-0,050

Statistical Test

0.051

Asymp. Sig. (2-tailed)

0.067 ^c

¹²⁰
a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Based on the Kolmogorov-Smirnov test results obtained that the ¹²¹Asymp . Sig.
(2-tailed) of 0.067, this number is ¹²²greater than 0.05, so it is ¹²³said that the
regression residuals ¹²⁴are normally distributed.

The multicollinearity test results are as in Table 7.

Table 7

Multi-collinearity Test

Variable

Collinearity Tolerance

¹²⁵
VIF

X1

0.854

1.171

X2

0.823

1.216

X3

0.132

7.586

X4

0.132

7.589

Based on Table 7, it can be seen that all VIF values below 10 and Collinearity Tolerance are above 0.1, so there are no symptoms of multicollinearity. But between X 3 and X ¹²⁹4 there is a correlation relationship even though it doesn't affect the regression model.

The heteroscedasticity test results are as in Table 8 as follows.

Table 8

Heteroscedasticity test

Coefficients a

Model

Unstandardized Coefficients

Standardized Coefficients

T

Sig.

Collinearity Statistics

B

Std. Error

Beta

Tolerance

¹³⁰
VIF

1

(Constant)

0.575

0.028

20.325

0,000

X1

-0.044

0.020

-0.142

-2.263

0.024

.854

1.171

X2

0.054

0.028

0.123

1.931

0.055

0823

1.216

X3

-0.061

0.048

-0.200

-1.260

.209

0.132

7.586

X4

0.024

0.048

0.079

0.498

0.619

0.132

7.589

a. Dependent Variable: ABS_RES

Based on Table 8, only X1 ¹³¹is indicated to cause symptoms of heteroscedasticity, but the regression model can still ¹³²be used. X 1 ¹³³namely the competency of the ¹³⁴apparatus ¹³⁵is indicated to cause symptoms of heteroscedasticity because competence is an example of error-learning models where it ¹³⁶is stated that humans will always learn from their mistakes in behavior so that ¹³⁷mistakes get smaller and smaller (Gujarati and ¹³⁸Sumarno ; 1988; Erlangga). Heteroscedasticity can cause estimators to ¹³⁹be overestimated, but the tests are

one-tailed ¹⁴⁰tests. ¹⁴¹This is not ¹⁴²very affected by the results of the t value estimator, especially if the t value is already ¹⁴³large.

Table 9 shows that the F value of 26.931 with a sig value of 0.000, which means that there is a match between the model and the data, ¹⁴⁴in other ¹⁴⁵words the model used is feasible as a predictor.

Table 9

F Test Results

ANOVA a

Model

Sum of Squares

df

Mean Square

F

Sig.

1

Regression

57.742

4

14.436

26.931

0.000 b

Residual

154.909

289

0.536

Total

212.651

293

a. Dependent Variable: Y

b. Predictors: (Constant), X 1 , X 2 , X 3 , X 4

The magnitude of the coefficient of determination was measured from value adjusted (R 2) ¹⁴⁶ as presented in Table 10 below.

Table 10

Model Summary

Model Summary b

Model

R

R Square

Adjusted R Square

Std. ¹⁴⁷ Error of the Estimate

Change Statistics

R Square Change

F Change

df1

df2

Sig. F Change

1

0.521 a

0.272

0.261

0.73213

0.272

26.931

4

289

0.000

a. Predictors: (Constant), X 1 , X 2 , X 3 , X 4

b. Dependent Variable: Y

Value adjusted (R ²) of 26.1%, meaning that all variable¹⁴⁸ in the models¹⁴⁹ could explaining¹⁵⁰ the variance in the models by 26.1%, while 73.9% is explained by¹⁵¹ other variables outside the models.

The results of tests using multiple linear regression analysis¹⁵² are presented in Table 11 as follows.

Table 11

Results of Multiple Liner¹⁵³ Regression Analysis

Coefficients a

Model

Unstandardized Coefficients

Standardized Coefficients

t

Sig.

Collinearity Statistics

B

Std. Error

Beta

Tolerance

VIF¹⁵⁴

1

(Constant)

0.123

0.045

2,748

0.006

X 1

0.191

0.031

0.336

6,177

0,000

0.854

1.171

X 2

0.119

0.044

0.149

2,697

0.007

0823

1.216

X 3

-0,019

0.076

-0.034

-0. 249

0.804

0.132

7.586

X 4

0.162

0.075

0.296

2.143

0.033

0.132

7.589

a. Dependent Variable: Y

Based on the results of the multiple linear regression test in Table ¹⁵⁵ 11, the prediction model can be made ¹⁵⁶ as follows.

$$Y = 0.123 + 0.191X_1 + 0.119X_2 - 0.019X_3 + 0.162X_4 \dots (2)$$

Based on the results of multiple linear regression ¹⁵⁷ analyzes, the following results ¹⁵⁸ are obtained:

Apparatus Competency (X 1) has a beta coefficient of 0.191 ¹⁵⁹ with a sig value of 0,000. Therefore sig 0,000 / 2 less than 0.05, then X 1 positive influence on Y.

Leadership Styles (X 2) has a beta coefficient of 0.149 with ¹⁶⁰ sig of 0.007.

Therefore sig 0.007 / 2 less than 0.05, then X 2 has a positive effect on Y.

Culture Tri Hita Karana (X 3) has a beta coefficient of -0.019 with sig at 0.804.

Therefore sig 0.804 / 2 ¹⁶¹ greater than 0.05, then X 3 has no effect on Y. Public

Participation (X4) has a beta coefficient of 0.162 ¹⁶² with sig at 0.033. Therefore sig 0.033 / 2 less than 0.05, then X 4 effect on Y.

The Effect of Competence of Village Officials on the Effectiveness of Village Fund Management

The results showed that the competence of village officials had a positive effect on the effectiveness of village fund management so that Hypothesis one (H1) is accepted¹⁶³. This¹⁶⁴ reflected that the higher competency of village government officials will¹⁶⁵ result in more effective village fund management. This result is in accordance with¹⁶⁶ role theory which¹⁶⁷ states that a role is a set of norms that regulate individuals who are in a certain¹⁶⁸ social position or function that have certain¹⁶⁹ behavioral requirements (Myers, 2002). The social position¹⁷⁰ that shows a certain¹⁷¹ role for example¹⁷² is the role of the village head, village government officials, and the community. Competence is a characteristic of someone who has the skills, knowledge and¹⁷³ ability to carry out a job (Hevesi, 2005). The social role of the village government as the manager of village funds must be supported¹⁷⁴ by competent HR. This is in line with the Regulation of the Head of the National Civil Service Agency No. 8 of 2013 concerning the Formulation of Civil Services' Technical Competency Standards, which states that technical competency is the work ability of every civil servant which¹⁷⁶ includes aspects of knowledge, skills and work attitudes that are absolutely¹⁷⁷ necessary in carrying out the duties - his job duties¹⁷⁸. This result is in line with Nugroho's (2014) which¹⁸⁰ states that the availability of supporting resources, especially competent Human Resources (HR)¹⁸¹ is¹⁸² a factor for carrying out effective public policies.

The Effect of Leadership Style on the effectiveness of Village Fund management

The results of this study indicate that Leadership Style positively influence¹⁸³ the effectiveness of the fund management of the village so¹⁸⁴ the second hypothesis (H 2) is accepted. A leadership style that is suitable with¹⁸⁵ the conditions of the community will encourage the effectiveness of the management of the Village Fund more effectively. This result is in line with the Situational Theory of Leadership Model raised by Fielder (1987) which¹⁸⁶ states that the effectiveness of leadership depends on the compatibility between personality, task, power, attitude and¹⁸⁷ perception. The contingency leadership model also explains that leadership influences performance (Dharmanegara¹⁸⁸, et al., 2013). These results also support the Stewardship Theory which¹⁸⁹ is a branch of psychology and sociology to explain the conditions in which executives as managers will be¹⁹⁰ motivated to do their best for the best interests of the organization. In stewardship¹⁹¹ theory explained that executives as managers have a role in achieving organizational goals. The executive as manager¹⁹² can be translated¹⁹³ into the scope of village fund management, namely the village government as executive / implementing / manager / responsible. The suitability of the executive leadership style as the manager of village funds will encourage leaders to take strategic policies in managing existing funds with appropriate and appropriate designations, namely for the progress of the village.

Effect of Tri Hita Karana Cultural on the effectiveness of Village Fund management

The results of this study indicate that the third hypothesis is rejected¹⁹⁴. The Tri Hita Karana culture has no effect on¹⁹⁵ the effectiveness of village fund management. According to Taylor (2010)¹⁹⁶ culture is a complex whole and¹⁹⁷ includes aspects of knowledge, beliefs, art, decency, law, customs, and

abilities and other habits that are learned by humans as community members. In the Indonesian Dictionary (KBBI) Culture is one of the ways of life in a group that continues to develop and ¹⁹⁸be passed on from generation to generation. Based on this definition, culture is not able to stand alone, ^{199,200}culture must be ²⁰¹attached to something ²⁰²in this case humans (individuals) act as actors so that ²⁰³culture tends to be ²⁰⁴attached to humans. ²⁰⁵In this result also shows that there is a correlation that indicates that there is a correlation between the culture of Tri Hita Karana (X 3) with the participation of the public (X 4).

The effect of community participation on the effectiveness of Village Fund management

The results of this study indicate that public participation can contribute to the effectiveness of the management of village funds so that Hypothesis 4 (H4) is accepted. This result is ²⁰⁶in accordance with the Agency theory. This theory assumes that each individual is solely motivated by his ²⁰⁷own interests, causing a conflict of interest between the principal and agent. Public relations as principal and regional head as ²⁰⁸agent ²⁰⁹are regulated in Law Number 32 of 2004 concerning Regional Government, which states that ²¹⁰regional heads are elected ²¹¹by the people. In this ²¹²study the community participation is one of the ²¹³principal assessments of the performance of agents, namely the village government as the manager of village funds. Community participation in managing village funds ²¹⁴is regulated in Law No. 6 of 2014 in article 54 concerning village deliberations. High community participation during the ²¹⁵deliberations reflects that the results of these decisions have indirectly accommodated the interests of the community. So that it will bring a positive impact on the performance of village officials in managing existing funds. ²¹⁶This result is in line with Jurniadi et

al.,²¹⁷ (2015) that showing participation has a significant influence on the effectiveness of Village Fund Allocation (ADD). Mada (2017), Wulandari (2013), and Kurniawan (2011) and Arifin (2007) found that community participation affected the success of village development and had a positive and significant effect on village fund management accountability.

5. CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

This study shows that the apparatus's competence, leadership style, and society²¹⁸ participation have a positive effect on the effectiveness of village fund management. Meanwhile²¹⁹ the Tri Hita Karana culture did not significantly affect the effectiveness²²⁰ of village fund management. This²²¹ reflected the better competency apparatus, leadership style, and community participation, the better the effectiveness²²² of village fund management. This result implies the importance of increasing the competence of village officials, choosing a good leader and²²³ increasing²²⁴ community participation so²²⁵ that village fund management becomes more effective²²⁶. Future research could use others to enhance the robustness of these results, or use others to find out the factors that influence the effectiveness of the village fund management.

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Law of the Republic of Indonesia Number 32 of 2004 concerning Regional Government

Law of the Republic of Indonesia Number 33 ²⁸⁵Year 2004 concerning Financial Balance between Central and Regional Governments

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1.	Rasmini:-	Improper Formatting	Correctness
2.	...	Misuse of Semicolons, Quotation Marks, etc.	Correctness
3.	Unud → Ubud	Misspelled Words	Correctness
4.	Unud → Ubud	Misspelled Words	Correctness
5.	Key words → Keywords	Confused Words	Correctness
6.	, and	Punctuation in Compound/Complex Sentences	Correctness
7.	society → social	Confused Words	Correctness
8.	were → was	Faulty Subject-Verb Agreement	Correctness
9.	were taken	Passive Voice Misuse	Clarity
10.	, with	Punctuation in Compound/Complex Sentences	Correctness
11.	The sample of this study were taken from 100 villages in Tabanan Regency with the number of respondents as many as 300 respondents.	Wordy Sentences	Clarity
12.	were → was	Faulty Subject-Verb Agreement	Correctness
13.	the apparatus	Determiner Use (a/an/the/this, etc.)	Correctness
14.	society → social	Confused Words	Correctness
15.	Meanwhile,	Punctuation in Compound/Complex Sentences	Correctness

16.	effectiveness → efficiency	Word Choice	Engagement
17.	<i>This</i>	Intricate Text	Clarity
18.	indicate → indicates	Faulty Subject-Verb Agreement	Correctness
19.	society → social	Confused Words	Correctness
20.	effectiveness → efficiency	Word Choice	Engagement
21.	. → ., ...	Closing Punctuation	Correctness
22.	, through	Punctuation in Compound/Complex Sentences	Correctness
23.	Program,	Punctuation in Compound/Complex Sentences	Correctness
24.	<i>is allocated</i>	Passive Voice Misuse	Clarity
25.	allocated → awarded	Word Choice	Engagement
26.	in an effort to → to	Wordy Sentences	Clarity
27.	, and	Punctuation in Compound/Complex Sentences	Correctness
28.	<i>is influenced</i>	Passive Voice Misuse	Clarity
29.	timeliness,	Comma Misuse within Clauses	Correctness
30.	In addition → Also, Besides	Wordy Sentences	Clarity
31.	<i>been planned</i>	Passive Voice Misuse	Clarity
32.	in accordance with → by, following, per, under	Wordy Sentences	Clarity

33.	<i>In addition, internal and external factors such as the competence of village officials, leadership style, culture adhered to by officials and the community, as well as community participation in supporting any work programs that have been planned in village development in accordance with the alloca...</i>	Wordy Sentences	Clarity
34.	including:	Misuse of Semicolons, Quotation Marks, etc.	Correctness
35.	Saturday,	Comma Misuse within Clauses	Correctness
36.	, and	Punctuation in Compound/Complex Sentences	Correctness
37.	participation-.	Improper Formatting	Correctness
38.	a very wide → a vast, an extensive	Word Choice	Engagement
39.	, and	Punctuation in Compound/Complex Sentences	Correctness
40.	be investigated	Passive Voice Misuse	Clarity
41.	Regency-.	Improper Formatting	Correctness
42.	1-.	Improper Formatting	Correctness
43.	, and	Punctuation in Compound/Complex Sentences	Correctness
44.	HEORY → THEORY	Misspelled Words	Correctness
45.	BASICALLY	Wordy Sentences	Clarity

46.	<i>BEEN AUDITED</i>	Passive Voice Misuse	Clarity
47.	<i>THE RESPONSIBILITY OF THE REGIONAL GOVERNMENT AS AN AGENT FOR THE AUTHORITY GIVEN BY THE PEOPLE AS THE PRINCIPAL IS IN THE FORM OF AN ACCOUNTABILITY REPORT ON THE PLANNING AND IMPLEMENTATION OF THE MANAGEMENT OF THE RESOURCES CONTAINED IN THE REGIONAL EXPENDITURE BUDGET TO THE PEOPLE AND HAS BEEN A...</i>	Wordy Sentences	Clarity
48.	, AND	Comma Misuse within Clauses	Correctness
49.	<i>BE TRANSLATED</i>	Passive Voice Misuse	Clarity
50.	WORK-ABILITY → WORKABILITY	Confused Words	Correctness
51.	ABSOLUTELY	Wordy Sentences	Clarity
52.	IN → for	Wrong or Missing Prepositions	Correctness
53.	<i>REGULATION OF THE HEAD OF THE NATIONAL CIVIL SERVICE AGENCY NUMBER 8 OF 2013 CONCERNING THE FORMULATION OF TECHNICAL STANDARDS FOR CIVIL SERVANTS, STATES THAT TECHNICAL COMPETENCE IS THE WORK ABILITY OF EVERY CIVIL SERVANT WHICH INCLUDES ASPECTS OF KNOWLEDGE, SKILLS AND WORK ATTITUDES THAT ARE ABSO...</i>	Hard-to-read text	Clarity
54.	<i>ARE STATED</i>	Passive Voice Misuse	Clarity
55.	PRINCIPALS,	Punctuation in Compound/Complex Sentences	Correctness
56.	→ → ,"	Misuse of Semicolons, Quotation Marks, etc.	Correctness
57.	, PARAGRAPH	Punctuation in	Correctness

		Compound/Complex Sentences	
58.	<i>IS CAUSALLY RELATED</i>	Passive Voice Misuse	Clarity
59.	1-:	Improper Formatting	Correctness
60.	, AND	Comma Misuse within Clauses	Correctness
61.	2-:	Improper Formatting	Correctness
62.	, WHICH	Punctuation in Compound/Complex Sentences	Correctness
63.	ADIPUTRA → ADI PUTRA	Misspelled Words	Correctness
64.	ADIPUTRA → ADI PUTRA	Misspelled Words	Correctness
65.	<i>IS HOPED</i>	Passive Voice Misuse	Clarity
66.	<i>IF ALL VILLAGE OFFICIALS AND COMMUNITIES IMPLEMENT A TRI HITA KARANA -BASED CULTURE AS A DIRECTION OR GUIDELINES FOR BEHAVING AND CARRYING OUT THEIR SELF-HELP BECAUSE THE RESPONSIBILITY FOR MANAGING VILLAGE FUNDS IS NOT ONLY FOR EACH OTHER AND THE ENVIRONMENT BUT ALSO FOR GOD, IT IS HOPED THAT THE ...</i>	Hard-to-read text	Clarity
67.	3-:	Improper Formatting	Correctness
68.	<i>MUBYARTO (IN NDARAHA, 1987: 102) DEFINES PARTICIPATION AS A WILLINGNESS TO HELP THE SUCCESS OF EVERY PERSON WITHOUT MEANS SACRIFICING SELF-INTEREST PARTICIPATION RAISES EXPECTATIONS THEMSELVES AND PERSONAL ABILITIES TO PARTICIPATE PUBLIC PARTICIPATION</i>	Hard-to-read text	Clarity

COULD BE ONE OF THE FACTORS THAT
DETERMINE THE ...

69.	, AND	Punctuation in Compound/Complex Sentences	Correctness
70.	4-:	Improper Formatting	Correctness
71.	are → is	Faulty Subject-Verb Agreement	Correctness
72.	include:	Misuse of Semicolons, Quotation Marks, etc.	Correctness
73.	, which	Punctuation in Compound/Complex Sentences	Correctness
74.	, according	Punctuation in Compound/Complex Sentences	Correctness
75.),	Punctuation in Compound/Complex Sentences	Correctness
76.	the planning	Determiner Use (a/an/the/this, etc.)	Correctness
77.	, and	Punctuation in Compound/Complex Sentences	Correctness
78.	work-ability → workability	Confused Words	Correctness
79.	, which	Punctuation in Compound/Complex Sentences	Correctness
80.	, and	Punctuation in Compound/Complex Sentences	Correctness

81.	absolutely	Wordy Sentences	Clarity
82.	in → for	Wrong or Missing Prepositions	Correctness
83.	, and	Comma Misuse within Clauses	Correctness
84.	5 → five	Improper Formatting	Correctness
85.	Including:	Misuse of Semicolons, Quotation Marks, etc.	Correctness
86.	parahyangan → Narayanan	Misspelled Words	Correctness
87.	pawongan	Unknown Words	Correctness
88.	palemahan	Unknown Words	Correctness
89.	is sourced	Passive Voice Misuse	Clarity
90.	The Tri Hita Karana culture is the concept of harmonizing the relationships that are always maintained by the Balinese Hindu community Including: parahyangan (human relationship with God), pawongan (inter-human relations), and palemahan (human relations with the environment) the which is sourced f...		Hard-to-read text Clarity
91.	development,	Punctuation in Compound/Complex Sentences	Correctness
92.	, including	Punctuation in Compound/Complex Sentences	Correctness
93.	was first tested	Passive Voice Misuse	Clarity
94.	samples,	Punctuation in Compound/Complex Sentences	Correctness
95.	the calculation	Determiner Use	Correctness

		(a/an/the/this, etc.)	
96.	<i>are presented</i>	Passive Voice Misuse	Clarity
97.	2,	Punctuation in Compound/Complex Sentences	Correctness
98.	<i>is not far spread</i>	Passive Voice Misuse	Clarity
99.	, and	Punctuation in Compound/Complex Sentences	Correctness
100.	range → interval	Word Choice	Engagement
101.	,	Comma Misuse within Clauses	Correctness
102.	X4,	Improper Formatting	Correctness
103.	far → now	Word Choice	Engagement
104.	, which	Punctuation in Compound/Complex Sentences	Correctness
105.	perception → knowledge, attitude	Word Choice	Engagement
106.	value → cost	Word Choice	Engagement
107.	large → significant	Word Choice	Engagement
108.	ammount → amount	Misspelled Words	Correctness
109.	Penebel → Panel	Misspelled Words	Correctness
110.	Pupuan → Papuan	Misspelled Words	Correctness
111.	4,	Punctuation in Compound/Complex Sentences	Correctness

112.	, so	Punctuation in Compound/Complex Sentences	Correctness
113.	be concluded	Passive Voice Misuse	Clarity
114.	instruments → devices, tools	Word Choice	Engagement
115.	are presented	Passive Voice Misuse	Clarity
116.	0.6,	Punctuation in Compound/Complex Sentences	Correctness
117.	instruments → devices, tools	Word Choice	Engagement
118.	, and	Comma Misuse within Clauses	Correctness
119.	heteroscedasticity, heteroskedasticity	Misspelled Words	Correctness
120.	ca → ca	Confused Words	Correctness
121.	Asymp.	Improper Formatting	Correctness
122.	greater → higher, more significant	Word Choice	Engagement
123.	is said	Passive Voice Misuse	Clarity
124.	are normally distributed	Passive Voice Misuse	Clarity
125.	VIF → VIP	Misspelled Words	Correctness
126.	be seen	Passive Voice Misuse	Clarity
127.	10 → ten	Improper Formatting	Correctness
128.	Based on Table 7, it can be seen that all VIF values below 10 and Collinearity Tolerance are above 0.1, so there are no symptoms of multicollinearity.	Hard-to-read text	Clarity

129.	4,	Punctuation in Compound/Complex Sentences	Correctness
130.	VIE → VIP	Misspelled Words	Correctness
131.	<i>is indicated</i>	Passive Voice Misuse	Clarity
132.	<i>be used</i>	Passive Voice Misuse	Clarity
133.	, namely	Punctuation in Compound/Complex Sentences	Correctness
134.	apparatus,	Punctuation in Compound/Complex Sentences	Correctness
135.	indicated → shown, reported, meant, suggested	Word Choice	Engagement
136.	<i>is stated</i>	Passive Voice Misuse	Clarity
137.	mistakes → errors	Word Choice	Engagement
138.	Sumarno;	Improper Formatting	Correctness
139.	<i>be overestimated</i>	Passive Voice Misuse	Clarity
140.	tests	Wordy Sentences	Clarity
141.	<i>This</i>	Intricate Text	Clarity
142.	very → tremendously	Word Choice	Engagement
143.	large → significant, enormous, substantial, considerable	Word Choice	Engagement
144.	,in → ; in, . In	Punctuation in Compound/Complex Sentences	Correctness

145.	words,	Comma Misuse within Clauses	Correctness
146.	, as	Punctuation in Compound/Complex Sentences	Correctness
147.	The error, or An error	Determiner Use (a/an/the/this, etc.)	Correctness
148.	variable → variables	Incorrect Noun Number	Correctness
149.	the models → the models	Improper Formatting	Correctness
150.	explaining → explain, be explaining	Modal Verbs	Correctness
151.	other variables outside the models explain 73.9 %	Passive Voice Misuse	Clarity
152.	analysis → analyses	Incorrect Noun Number	Correctness
153.	Liner → Linear	Confused Words	Correctness
154.	VIF → VIP	Misspelled Words	Correctness
155.	11-,	Improper Formatting	Correctness
156.	be made	Passive Voice Misuse	Clarity
157.	analyzes → analyses	Confused Words	Correctness
158.	are obtained	Passive Voice Misuse	Clarity
159.	, with	Punctuation in Compound/Complex Sentences	Correctness
160.	a sig	Determiner Use (a/an/the/this, etc.)	Correctness
161.	does not affect	Wordy Sentences	Clarity
162.	, with	Punctuation in	Correctness

		Compound/Complex Sentences	
163.	is accepted → is accepted	Improper Formatting	Correctness
164.	<i>This</i>	Intricate Text	Clarity
165.	will → would	Faulty Tense Sequence	Correctness
166.	in accordance with → by, following, per, under	Wordy Sentences	Clarity
167.	, which	Punctuation in Compound/Complex Sentences	Correctness
168.	certain → particular, specific	Word Choice	Engagement
169.	certain → specific, individual	Word Choice	Engagement
170.	position → area, place, view	Word Choice	Engagement
171.	certain → specific, particular, defined	Word Choice	Engagement
172.	, for example,	Comma Misuse within Clauses	Correctness
173.	, and	Comma Misuse within Clauses	Correctness
174.	<i>be supported</i>	Passive Voice Misuse	Clarity
175.	<i>This</i>	Intricate Text	Clarity
176.	work ability → workability	Confused Words	Correctness
177.	absolutely	Wordy Sentences	Clarity
178.	in → for	Wrong or Missing Prepositions	Correctness
179.	<i>This is in line with the Regulation of the Head of the National Civil Service Agency No. 8 of 2013 concerning the Formulation of Civil Services' Technical Competency</i>	Hard-to-read text	Clarity

Standards, which states that technical competency is the work ability of every civil servant which includes aspects of knowledge, ski...

180.	, which	Punctuation in Compound/Complex Sentences	Correctness
181.	especially → exceptionally, extraordinarily, uniquely	Word Choice	Engagement
182.),	Punctuation in Compound/Complex Sentences	Correctness
183.	influence → influences	Faulty Subject-Verb Agreement	Correctness
184.	, so	Punctuation in Compound/Complex Sentences	Correctness
185.	with → for	Wrong or Missing Prepositions	Correctness
186.	, which	Punctuation in Compound/Complex Sentences	Correctness
187.	, and	Comma Misuse within Clauses	Correctness
188.	Dharmanegara,	Comma Misuse within Clauses	Correctness
189.	, which	Punctuation in Compound/Complex Sentences	Correctness
190.	be motivated	Passive Voice Misuse	Clarity
191.	stewardship,	Comma Misuse within Clauses	Correctness
192.	a manager, or the manager	Determiner Use (a/an/the/this, etc.)	Correctness

193.	<i>be translated</i>	Passive Voice Misuse	Clarity
194.	<i>is rejected</i>	Passive Voice Misuse	Clarity
195.	does not affect	Wordy Sentences	Clarity
196.	2010),	Comma Misuse within Clauses	Correctness
197.	and includes → . It includes	Hard-to-read text	Clarity
198.	<i>be passed</i>	Passive Voice Misuse	Clarity
199.	, culture → ; culture, , and culture, . Culture	Punctuation in Compound/Complex Sentences	Correctness
200.	culture → religion, learning	Word Choice	Engagement
201.	<i>be attached</i>	Passive Voice Misuse	Clarity
202.	, in this case,	Comma Misuse within Clauses	Correctness
203.	culture → religion	Word Choice	Engagement
204.	attached → connected	Word Choice	Engagement
205.	In this → This	Wrong or Missing Prepositions	Correctness
206.	in accordance with → by, following, per, under	Wordy Sentences	Clarity
207.	own	Wordy Sentences	Clarity
208.	an agent, or the agent	Determiner Use (a/an/the/this, etc.)	Correctness
209.	<i>are regulated</i>	Passive Voice Misuse	Clarity
210.	heads → leaders	Word Choice	Engagement
211.	the people elect regional heads	Passive Voice Misuse	Clarity

212.	study,	Comma Misuse within Clauses	Correctness
213.	principal → first	Word Choice	Engagement
214.	is regulated	Passive Voice Misuse	Clarity
215.	deliberations → proceedings, debates, discussions	Word Choice	Engagement
216.	.This → , this	Incomplete Sentences	Correctness
217.	.,	Punctuation in Compound/Complex Sentences	Correctness
218.	society → social	Confused Words	Correctness
219.	Meanwhile,	Comma Misuse within Clauses	Correctness
220.	effectiveness → efficiency	Word Choice	Engagement
221.	This	Intricate Text	Clarity
222.	effectiveness → efficiency	Word Choice	Engagement
223.	, and	Punctuation in Compound/Complex Sentences	Correctness
224.	increasing → growing	Word Choice	Engagement
225.	, so	Punctuation in Compound/Complex Sentences	Correctness
226.	more effective → more active	Word Choice	Engagement
227.	, and	Comma Misuse within Clauses	Correctness
228.	, 2017	Punctuation in Compound/Complex Sentences	Correctness

229.	, and	Punctuation in Compound/Complex Sentences	Correctness
230.	Heintman → Heitman	Misspelled Words	Correctness
231.	, 2000	Punctuation in Compound/Complex Sentences	Correctness
232.	, and	Comma Misuse within Clauses	Correctness
233.	Justita → Justice	Misspelled Words	Correctness
234.	, and	Comma Misuse within Clauses	Correctness
235.	thr → the	Misspelled Words	Correctness
236.):-	Improper Formatting	Correctness
237.	Putradi → Putra di	Misspelled Words	Correctness
238.	, and	Punctuation in Compound/Complex Sentences	Correctness
239.	thr → the	Misspelled Words	Correctness
240.	, and	Comma Misuse within Clauses	Correctness
241.	→ . "	Misuse of Semicolons, Quotation Marks, etc.	Correctness
242.	October,	Punctuation in Compound/Complex Sentences	Correctness
243.	Paranoan → Paranoid	Misspelled Words	Correctness
244.	Thesis-.	Improper Formatting	Correctness

245.	, 2017	Punctuation in Compound/Complex Sentences	Correctness
246.	→ ."	Misuse of Semicolons, Quotation Marks, etc.	Correctness
247.	Leina → Lorina	Misspelled Words	Correctness
248.	Lalolo → Lallo	Misspelled Words	Correctness
249.	, and	Comma Misuse within Clauses	Correctness
250.	participation-.	Improper Formatting	Correctness
251.	, 2017	Punctuation in Compound/Complex Sentences	Correctness
252.	Mahayani → Mahayana	Misspelled Words	Correctness
253.	, 2017	Punctuation in Compound/Complex Sentences	Correctness
254.	University-.	Improper Formatting	Correctness
255.	, 2017	Punctuation in Compound/Complex Sentences	Correctness
256.	the Accounting	Determiner Use (a/an/the/this, etc.)	Correctness
257.	Management-.	Improper Formatting	Correctness
258.	Mardiasno → Mariano	Misspelled Words	Correctness
259.	Management-.	Improper Formatting	Correctness

260.	, 2000	Punctuation in Compound/Complex Sentences	Correctness
261.	, and	Comma Misuse within Clauses	Correctness
262.	e-journal-.	Improper Formatting	Correctness
263.	, 2016	Punctuation in Compound/Complex Sentences	Correctness
264.	Apbd → Abd	Misspelled Words	Correctness
265.	Dprd → Dard	Misspelled Words	Correctness
266.	Surakarta-.	Improper Formatting	Correctness
267.	2004-.	Improper Formatting	Correctness
268.	2004-.	Improper Formatting	Correctness
269.	, 1992	Punctuation in Compound/Complex Sentences	Correctness
270.	1992-.	Improper Formatting	Correctness
271.	, and	Punctuation in Compound/Complex Sentences	Correctness
272.	the Year	Determiner Use (a/an/the/this, etc.)	Correctness
273.	Regulation → Control, Provision	Word Choice	Engagement
274.	the Year	Determiner Use (a/an/the/this, etc.)	Correctness

275.	Regulation → Control, Supervision, Provision	Word Choice	Engagement
276.	, 2014	Punctuation in Compound/Complex Sentences	Correctness
277.	, 2000	Punctuation in Compound/Complex Sentences	Correctness
278.	2000-.	Improper Formatting	Correctness
279.	The → the	Confused Words	Correctness
280.	environments-.	Improper Formatting	Correctness
281.	ComTech,	Improper Formatting	Correctness
282.	, and	Punctuation in Compound/Complex Sentences	Correctness
283.	doi → DOI	Misspelled Words	Correctness
284.	, and	Comma Misuse within Clauses	Correctness
285.	the Year	Determiner Use (a/an/the/this, etc.)	Correctness
286.	developmnet → development	Misspelled Words	Correctness
287.	developmnet.	Closing Punctuation	Correctness