

Accountability of village fund management during the covid-19 pandemic (Study on village government in Dayun District, Siak Regency)

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ABSTRACT

This study aims to examine the effect of the competence of village government officials, citizen participation, application of information technology, organizational commitment, transparency, and internal control systems on the accountability of village fund management in village government. This study is a quantitative study using primary data obtained by distributing questionnaires. The analysis method used is multiple linear regression. This study was conducted in 11 villages in Dayun District, Siak Regency, Riau Province, Indonesia. Each village was represented by 4 respondents consisting of the village head, village secretary, financial officer, and 1 member of the Village Consultative Agency (BPD). The research was conducted from April to May 2022. The results show that the competence of village officials, citizen participation, the application of information technology, and internal control systems have an effect on the accountability of village fund management, but organizational commitment and transparency have no effect on the accountability of village fund management. Adequate competence of village officials, high citizen participation, application of good information technology, and application of an appropriate internal control system can increase the accountability of village fund management during the COVID-19 pandemic.

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kompetensi aparatur pemerintah desa, partisipasi warga, penerapan teknologi informasi, komitmen organisasi, transparansi, dan sistem pengendalian intern terhadap akuntabilitas pengelolaan dana desa. Penelitian ini merupakan penelitian kuantitatif dengan menggunakan data primer yang diperoleh dengan penyebaran kuesioner. Metode analisis yang digunakan adalah regresi linier berganda. Penelitian ini dilakukan di 11 desa di Kecamatan Dayun Kabupaten Siak, Provinsi Riau, Indonesia. Setiap desa diwakili oleh 4 orang responden yang terdiri dari kepala desa, sekretaris desa, petugas keuangan, dan 1 orang anggota Badan Permusyawaratan Desa (BPD). Penelitian dilakukan pada bulan April hingga Mei 2022. Hasil penelitian menunjukkan bahwa kompetensi perangkat desa, partisipasi warga, penerapan teknologi informasi, dan sistem pengendalian intern berpengaruh terhadap akuntabilitas pengelolaan dana desa, namun komitmen organisasi dan transparansi tidak berpengaruh terhadap akuntabilitas pengelolaan dana desa. Kompetensi perangkat desa yang memadai, partisipasi warga yang tinggi, penerapan teknologi informasi yang baik, dan penerapan sistem pengendalian intern yang tepat dapat meningkatkan akuntabilitas pengelolaan dana desa di masa pandemi COVID-19.

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1. INTRODUCTION

The central government has paid very serious attention to protect its citizens from the COVID-19 pandemic and improve their welfare. This attention is shown by allowing the use of regional spending as direct cash assistance / cash transfers (*Indonesia: Bantuan Langsung Tunai / BLT*) which can be utilized by those affected by the pandemic. In addition, the central government has also disbursed substantial funds for work-intensive programs for those who experience termination of employment and nutrition improvement programs for children under five who experience malnutrition due to the limited income of their parents in meeting their children's nutritional needs. However, the question is whether the central government's programs can be implemented as expected, bearing in mind that there are still many limitations that the village government has in terms of human resources, citizen participation, information technology, organizational commitment, transparency, and internal control systems.

The use of regional expenditure funds is the main alternative for dealing with Covid-19 pandemic. One of them is through the provision of regional direct cash assistance (BLT). It is hoped that this direct cash assistance (BLT) can mitigate the economic impact as a result of the COVID-19 pandemic and increase the purchasing power of people who cannot afford their basic needs. The distribution of regional direct cash assistance (BLT) this year is 40% of the regional budget allocated to each village. The total village funds allocated for regional direct cash assistance (BLT) have now reached IDR 27.2 trillion. To support the costs of handling the COVID-19 pandemic and the activities of micro business associations in villages, the use of village funds is set at a minimum of 8% of the village fund tariff ceiling in each village. Regional funds that have been used (reserved) to deal with the COVID-19 pandemic this year are at least IDR 5.4 trillion (Kemenkeu, 2022).

The next assistance program is cash-intensive work. This program is expected to be able to absorb a large number of workers. Payment of wages to active workers, both daily and monthly, is made in cash so as to strengthen the purchasing power of villagers and improve their economy and welfare. During the COVID-19 pandemic, villagers really needed jobs and income to finance their daily needs. In

addition, they also expect assistance for small businesses.

It is feared that the reduced income of villagers during the pandemic will have an impact on increasing the number of children with malnutrition or stunting, especially children under five years old, as a result of the inability of parents to provide nutritious food. Budgeting strategies can also influence funding limits for action against stunting. Restrictions on community activities have also resulted in the closure of POSYANDU activities so that baby health check services could not be provided.

The existence of regional funds is very meaningful to fill the gap because regional funds are one of the financial supports in preventing malnutrition. It is hoped that the decision to use regional funds will be able to help communities affected by the pandemic and improve their economy. The village government as a representative of the central government is expected to be able to manage village funds in an appropriate, inexpensive, prudent, open and accountable manner so as to increase national economic growth (Perpres, 2022).

Good management of village funds can realize central government programs in achieving good economic growth. The village government is expected to be able to implement central government programs in improving the welfare of the villagers. Based on the results of previous research, there are many factors that can influence the accountability of village fund management, including the competence of village officials, citizen participation, application of information technology, organizational commitment, transparency, and internal control systems. This study aims to re-examine these factors in influencing the accountability of village fund management.

a. The Competence of Village Officials

The low competence of village government officials in serving their residents can be seen from the many complaints about the quality of services provided, inability to operate electronic devices, inadequate experience, and lack of understanding in presenting reports as financial accountability. Many villagers said that they often experienced problems when processing residence documents, land documents, birth certificates, and so on. Increasing the competence of village officials

is urgently needed to avoid irregularities in the use of village funds. According to the Regent of Sumedang, competence in information technology and understanding in the management of village funds are also mandatory for village officials. This is in line with the results of research conducted by Sugiarti & Yudianto (2017) in villages in Karawang Regency that the competence of village officials affects the accountability of village fund management. The results of research conducted by Hakiki & Hidayat (2022), Rifa'i et al. (2021), Fadila (2020), Puspa & Prasetyo (2020), and Pahlawan et al. (2020) also show that the competence of village officials influences the accountability of village fund management. Meanwhile, the results of research conducted by Suharti & Rumsari (2021), Sweetenia et al. (2019), and Widayatama et al. (2017) show that the competence of village officials has no effect on the accountability of village fund management.

b. Citizen Participation

Based on field observations, infrastructure development in villages is often constrained by the limited amount of village funds, low education levels, lack of trained personnel, and high heterogeneity of villagers. However, all of this must be accepted by the village government officials and used as a guide to find appropriate solutions for the welfare of the villagers. The villagers seemed unsupportive, passive and indifferent to the activities carried out by village government officials because they thought that these activities only applied to supporters of the village head during the last election. The lack of participation of villagers in every village meeting held by the village government will result in an inaccurate targeting of village funds used. This is reinforced by the results of research conducted by P. I. Pratiwi & Dewi (2021) that citizen participation has a significant effect on the accountability of village fund management. The results of research conducted by Harahap et al. (2020), Y. N. Pratiwi et al. (2020), Periansya & Sopiyan AR. (2020), Umaira & Adnan (2019), and Pangemanan et al. (2018) also indicate that citizen participation has an effect on the accountability of village fund management. However, the results of research conducted by Indraswari & Rahayu (2021) and Dharmakarja et al. (2020) show that community participation has no significant effect on the accountability of village fund management.

c. The Application of Information Technology
According to the facts on the ground, there are still many village officials who do not understand the use of information technology, especially in operating software and hardware. This can be seen from the inadequate availability of computers and networks in the villages. The results of research conducted by Bungo & Ferdian (2021) Village Financial System Applications, Human Resource Competence, Internal Control System on the Quality of Financial Reports in Hamlet in Pelepat Ilir District, Bungo Regency partially or simultaneously. This research method is descriptive quantitative because it uses data that requires calculation and uses qualitative analysis to describe the data that has been obtained so that the data will be clearer. The results of this study indicate that the variable of Information Technology Utilization Implementation (X1, Eliana et al. (2021), Marlina et al. (2021), Kharisma & Widajanntie (2021), Putra et al. (2021), Fithri et al. (2019), and Soleman & Latuconsina (2019) prove that the use of information technology has a positive effect on the accountability of village fund management. Meanwhile, the results of research conducted by Fitriani et al. (2021) and Riyadi & Kurnadi (2020) show that the application of information technology has no effect on the accountability of village fund management.

d. Organizational Commitment

Many stakeholders only want to enrich themselves. They have less commitment to maintain the organization and less motivation to achieve organizational goals. This is in line with the results of research conducted by Giriani et al. (2021), Ni Made Suryani & Suprasto (2021), Zulkifl et al. (2021), Aprilya & Fitria (2020), Sarah et al. (2020), Masruhin & Kaukab (2019), Tarjo (2019), Dewi et al. (2019), dan Mada et al. (2017) that organizational commitment has a significant positive effect on the accountability of village fund management. Meanwhile, the results of research conducted by Wardani et al. (2021) and Fitriani et al. (2021) show that organizational commitment has no effect on the accountability of village fund management.

e. Transparency

There have been many reports regarding problems with village fund management. Among them are reports from villagers

addressed to the Chairperson of the Indonesian Ombudsman in Aceh regarding allegations of fraud, overpayment, development projects that did not meet the requirements, and leadership's non-compliance with the rules in managing village funds. These problems can lead to a crisis of confidence in the village head. According to information provided by the Ombudsman, so far there have been around 36 reports related to alleged mal administration of village funds which include not serving, not proper, not procedural, not according to rules, and so on (Isti, 2019). This is reinforced by the results of research conducted by Juwanti et al. (2022), Latif et al. (2021), Ramadhan & Arza (2021), and Lita Yulita Fitriyani, et al. (2020) that transparency has a significant effect on the accountability of village fund management. Meanwhile, the results of research conducted by Putri & Maryono (2022), Purba & Silalahi (2021), and Sukmawati & Nurfitriani (2019) show that transparency has no effect on the accountability of village fund management.

f. Internal Control System

Lack of knowledge about a good internal control system has resulted in many village government officials being involved in fraud cases and imprisoned. Therefore, village government officials need to receive training on a good and correct internal control system. After having knowledge of a good internal control system, village government officials are expected to be able to manage village funds on target in order to realize the welfare of local villagers. This statement is in line with the results of previous research conducted by Yuanita & Suropto (2022), Putra et al. (2021), Suharti & Rumsari (2021), Yennisa et al. (2020) the accounting control, the public accounting implementation, the laws and regulations obedience, and the reporting system on the performance accountability of OPD in Bandar Lampung. The sampling technique used in this research was the purposive sampling. A number of samples used in this research were 93 respondents (employees who handled finances at OPD, Karyadi (2019), Martini et al. (2019), and Wahyuni et al. (2018) that internal control system has an effect on the accountability of village fund management. However, this is not in accordance with the results of research conducted by Pahlawan et al. (2020), Sundari & Mulyadi (2018), and Mutmainah & Pramuka, (2017) that internal control system has no

effect on the accountability of village fund management.

The novelty of this research is that it involves the factors of organizational commitment and the application of information technology which are rarely researched in relation to the accountability for managing regional funds. In addition, there has never been any previous research related to this matter in Dayun District. This study aims to examine and analyze the effect of the competence of village government officials, citizen participation, application of information technology, organizational commitment, transparency, and internal control systems on the accountability of village fund management in Dayun District. The results of this study are expected to be used as material for evaluating the performance of local government and village government as accountability to residents in the area.

2. THEORITICAL FRAMEWORK AND HYPOTHESIS

Stewardship Theory

The Stewardship Theory developed by Donaldson & Davis (1991) links the relationship between owners and management of an organization. This theory states that there is no conflict of interest between owners and managers and that the social mandate of organizations is higher than wealth maximization (Donaldson & Davis, 1991). In stewardship theory, greater value is placed on convergence of goals (Slyke, 2006). In a primary principal-servant relationship, economic benefits result from lower transaction costs associated with a lower need for incentives and financial monitoring.

Manager, in Stewardship Theory, refers to someone whose behavior is ordered in such a way that the utility of the behavior is lower than that of pro-organizational behavior (Davis et al, 1997). Thus, the utility function of a servant is maximized when shareholder wealth increases. Furthermore, it is stated that the servant may desire that the utility obtained from aligning interests and collaborative behavior with the principal may be higher than the utility obtained through individual behavior, which is more concerned with self-interest. Therefore, stewardship is motivated by intrinsic rewards, such as reciprocity and mission alignment.

Proponents of stewardship theory argue that the monitoring and control proposed by agency theory impairs the motivation of stewards and this can lead to loss of productivity and invite opportunistic behavior. According to Donaldson and Darvis in Yuestya & Faturrahman (2022), stewardship theory is a situation in which management is motivated to prioritize the interests of the organization and set aside personal goals. This theory was built based on human nature to be trustworthy, responsible, straight and honest. Management theory also explains the close relationship between organizational success and satisfaction. Organizational success can be achieved by maximizing the function of directors and management.

The Effect of the Competence of Village Government Officials on the Accountability of Village Fund Management

Stewardship Theory states that there is a compromise between principals (owners of capital) and managers (managers of capital), where principals always want the managers they employ to be skilled in their respective fields. Likewise, in village government, principals, consisting of central officials and local people, always want village officials who have competence in their respective fields.

However, so far those who work in village administration tend to have family ties with the village head or supporters of him in the past election of the village head. Thus, many village government officials do not have expertise in managing village funds. It is hoped that in the future village government officials have expertise, or at least they will be given training in managing village funds. This statement is in line with the results of research conducted by Hakiki & Hidayat (2022), Rifa'i et al. (2021), Puspa & Prasetyo (2020), and Pahlawan et al., (2020) that highly competent village officials will be able to increase accountability in managing village funds. Based on the theory that has been explained and the results of previous research, the first hypothesis can be formulated as follows:

H₁: The competence of village officials has an effect on the accountability of village fund management.

The Effect of Citizen Participation on the Accountability of Village Fund Management

The participation of citizens as principals in stewardship theory is very important in

terms of the accountability of village fund management because it is the villagers who know better what the village funds will be spent on. If village residents are not included, the village government tends to become authoritarian in the use of village funds, so that the central government's program to develop the village economy fails. Therefore, agents or the village government need to involve villagers in village meetings (MUSDes) so that the village government can hear input from its people in the use of village funds. Community participation can also avoid suspicion of the village administration in terms of managing village funds. Good cooperation between the village government and local residents in managing village funds will improve the accountability for managing village funds. This statement is in line with the results of research conducted by Ardelia & Handayani (2022), Permatasari et al. (2021), Rifa'i et al. (2021), Periansya & Sopiyan (2021), Fajri et al., (2021), and Tahir et al. (2020) that citizen participation can increase the accountability of village fund management. Stewardship theory is very relevant in measuring citizen participation in the accountability of village fund management. Therefore, the second hypothesis can be formulated as follows:

H₂: Citizen participation has an effect on the accountability of village fund management

The Effect of the Application of Information Technology on the Accountability of Village Fund Management

The central government and village residents (principals) always hope that village government officials (agents) who carry out government administration apply information technology in managing village funds. The application of information technology can make it easier for principals to obtain information about village fund management. This is in accordance with the results of research conducted by Adelia & Harahap (2022), Eliana et al. (2021), Marlina et al. (2021), Kharisma & Widajanntie (2021), Anggadini et al. (2021) a good quality of human resources and adequate information technology are required, to support the financial statements to be said to be reliable and valid. Lack of quality of human resources and information technology will affect reliability of its financial statements do not materialize. Method used in this study is descriptive and verificative method that is sourced in primary data with

questionnaire collection techniques that are distributed to employees of the Financial and Asset Management Agency of West Bandung Regency. Due to small population, researchers determined sampling using Census Sampling, which is to make entire population into a sample with a total of 16 samples (respondents, Indraswari & Rahayu (2021), Putra et al. (2021), Bungo & Ferdian (2021) Village Financial System Applications, Human Resource Competence, Internal Control System on the Quality of Financial Reports in Hamlet in Pelepat Ilir District, Bungo Regency partially or simultaneously. This research method is descriptive quantitative because it uses data that requires calculation and uses qualitative analysis to describe the data that has been obtained so that the data will be clearer. The results of this study indicate that the variable of Information Technology Utilization Implementation (X1, Fithri et al. (2019), Soleman & Latuconsina (2019), and Aziiz & Prastiti (2019) that the application of information technology has a significant positive effect on the accountability of village fund management. Therefore, the third hypothesis can be formulated as follows:

H₃: The application of information technology has an effect on the accountability of village fund management.

The Effect of Organizational Commitment on the Accountability of Village Fund Management

The central government and village residents (principals) always hope that village government officials (agents) have a high commitment to serve the local villagers without expecting anything in return from the villagers. A high commitment to serving villagers can realize the central government's program in an effort to prosper villagers. If village government officials have good organizational commitment, the responsibility for managing village funds will be carried out properly. This is in line with the results of research conducted by Giriani et al. (2021), Ni Made Suryani & Suprasto (2021), Zulkifl et al. (2021), Aprilya & Fitria (2020), Sarah et al. (2020), Masruhin & Kaukab (2019), Tarjo (2019), Dewi et al. (2019), and Mada et al. (2017) that organizational commitment has a significant positive effect on the accountability of village fund management. Therefore, the fourth hypothesis can be formulated as follows:

H₄: Organizational commitment has an effect on the accountability of village fund management.

The Effect of Transparency on the Accountability of Village Fund Management

Stewardship theory explains that in order to maintain harmonious relations between principals and stewards, the agents or stewards must be open in all matters, especially in terms of financial reporting. The openness of the agent will facilitate the principal in making decisions about improvements to be made by the agent in the future and avoid suspicions from the principal. To test this transparency, it is hoped that the government inspectorate will go into the field to see whether village financial management is in accordance with established procedures. This is in line with the results of research conducted by Juwanti et al. (2022), Latif et al. (2021), and Lita Yulita Fitriyani et al. (2020) that transparency has an effect on the regional financial management. Therefore, the fifth hypothesis can be formulated as follows:

H₅: Transparency has an effect on the accountability of village fund management.

The Effect of Internal Control System on the Accountability of Village Fund Management

It is expected that agents or village government officials can implement an internal control system in managing village funds. The internal control system aims to ensure that village fund management is carried out efficiently and effectively for the welfare of local villagers. The application of an internal control system can also prevent fraudulent practices in managing village funds. The principal expects village government officials (agents) to implement a good internal control system to increase the accountability of village fund management. This is in line with the results of research conducted by Putra et al. (2021), Sari & Asmara (2021), Ramadhan & Arza (2021), Suharti & Rumsari (2021), Yennisa et al. (2020) the accounting control, the public accounting implementation, the laws and regulations obedience, and the reporting system on the performance accountability of OPD in Bandar Lampung. The sampling technique used in this research was the purposive sampling. A number of samples used in this research were 93 respondents (employees who handled finances at OPD, Karyadi (2019), and Wahyuni et al.

(2018) that internal control system has a positive and significant effect on the accountability of village fund management. Therefore, the sixth hypothesis can be formulated as follows:

H₆: Internal control system has an effect on the accountability of village fund management.

3. RESEARCH METHOD

This study is a quantitative study using primary data obtained by distributing questionnaires. The analysis method used is multiple linear regression and the variables are measured using a Likert scale. Sampling is carried out using a systematic random sampling technique. This study was conducted in 11 villages in Dayun District, Siak Regency, Riau Province, Indonesia. Each village was represented by 4 respondents consisting of the village head, village secretary, financial officer, and a member of the Village Consultative Agency (BPD). Thus, the total sample of this study is 44 people. The research was conducted from April to May 2022. The tool used to test the regression is SPSS version 23. The mathematical equation in the multiple linear regression model used to test the hypotheses in this study is:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5 + b_6X_6 + e$$

Note:

Variable Y is the accountability of village fund management, X₁ is the competence of village officials, X₂ is citizen participation, X₃ is the application of information technology, X₄ is organizational commitment, X₅ is transparency, and X₆ is the internal control system.

Accountability of Village Fund Management

The accountability of village fund management is defined as the process of managing village funds consisting of preparation, implementation, reporting, accountability, and observation (Mardiasmo, 2009). This variable is measured by indicators of compliance in reporting, suitability of procedures, completeness of information, and timely reporting (Mada et al., 2017).

Competence of Village Government Officials

The competence of village government officials is the ability and character possessed by village officials in the form of insight, skills, and character needed in carrying out their duties so that these officials can carry out their duties

professionally, effectively and efficiently (Widyatama et al., 2017). The competence of village government officials is measured by indicators of insight, skill and attitude (Sedarmayanti, 2014).

Citizen Participation

Participation refers to a person's conscious participation in certain programs or conditions (Putri, 2018). This variable is measured by indicators of decision making, budget arrangement, and budget implementation (Mada et al., 2017a).

Application of Information Technology

The application of information technology is a condition or attitude of a person to utilize technology in completing their tasks and improving their performance (Aziiz & Prastiti, 2019b). This variable is measured by indicators of hardware and internet network (Aziiz & Prastiti, 2019b).

Organizational commitment

Organizational commitment is an individual's intention to work which shows that the person always thinks about work and this work provides life satisfaction and status (Mada et al., 2017b). This variable is measured by indicators of effectiveness, sustainability and normativity (Mada et al., 2017a).

Transparency

Transparency is a principle of clarity that allows residents to have access to know and obtain the widest possible facts in the management of village funds (Rosyidi, 2018). This variable is measured by indicators of availability and accessibility, assurance and completeness of reports, process clarity, and regulatory models that guarantee transparency (Kristianten, 2006).

Internal control system

The internal control system is an integral process of actions and activities that are carried out continuously by the leadership and all employees to provide adequate assurance of achieving organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations (PP, 2008). This variable is measured by indicators of control environment, evaluation of threats, prevention programs, reports and discourse, and observation (PP, 2008).

4. DATA ANALYSIS AND DiSCUSSION

Characteristics of Respondents

In table 1 it can be seen that the percentage of men (70%) is greater than the percentage of women (30%), which means that the number of male village officials is greater than the number of female village officials.

Table 2 shows that the majority of village government officials are high school graduates (52%), and followed by bachelor degrees (41%). So, it can be said that village government human resources already have good capacity in terms of education and are expected to be able to manage village funds properly.

Validity and Reliability Test

Based on the results of the validity test, statement items are said to be accurate if they have an R_{table} value greater than 0.251. From the estimation results, the df value is $46 = 48 - 2$, so $R(46;005) = 0.251$. There is no value below 0.251. So, it can be said that the statement items are declared valid. Meanwhile, based on the results of the reliability test, the value of the variable of the competence of village officials

is 0.723, the value of the variable of citizen participation is 0.773, the value of the variable of the application of information technology is 0.813, the value of the variable of organizational commitment is 0.88, the value of the variable of transparency is 0.866, the value of the variable of internal control system is 0.844, and the value of accountability of village fund management is 0.697. Thus, all variables are declared reliable and can be continued for hypothesis testing.

Classic Assumption Test

Table 3 shows the results of the classical assumption test for the regression model. The residual data are normally distributed with a significance level of the One Sample KS test of $0.072 > 0.05$. The results of the multicollinearity test show that no variable has a value > 10 , so that all independent variables do not indicate high multicollinearity. Likewise, based on the results of the heteroscedasticity test, all independent variables have a significance level of > 0.05 , so they are free from the assumption of heteroscedasticity.

Table 1
Characteristics of Respondents Based on Gender

Gender	Number	Percentage
Male	31	70
Female	13	30
Total	44	100

Source: Primary Data (Processed)

Table 2
Characteristics of Respondents Based on Education

Education	Number	Percentage
Junior High School	0	0
Senior High School	23	52
Associate Degree	1	2
Bachelor's Degree	18	41
Master's Degree	2	5
Total	44	100

Source: Primary Data (Processed)

Hypothesis Testing

Based on the results of data processing in table 4, the regression equation is as follows:

$$Y = -0.020 + 0.403X_1 + 0.343X_2 + 0.216X_3 - 0.090X_4 + 0.025X_5 + 0.213X_6 + e$$

The results of the determination test indicate that the value of adjusted R² is 0.912, which means that 91.2% of the accountability of village fund management can be explained by the variables of competence of village officials, citizen participation, application of information technology, organizational commitment, transparency, and internal control systems, while the remaining 8.8% can be explained by other variables not discussed in this study. In table 4 it can be seen that based on the results of the F test, the values of df1 = k-1 and df2 = n-k (df1 = 6 and df2 = 37) with a significance level of 0.000 which is much smaller than 0.05. The value of F_{count} is 61.446 > F_{table} of 2.3561, which means that the competence of village officials, citizen participation, application of information technology, organizational commitment, transparency and internal control systems have an effect on the accountability of village fund management.

Discussion

The Effect of Competence of Village Government Officials on the Accountability of Village Fund Management

The results show that H₁ is accepted, which means that the competence of village government officials has an effect on the accountability of village fund management in the villages in Dayun District. The better the ability of village officials, the better their accountability in managing village funds. Conversely, the weaker the capacity of the village officials, the worse their accountability in managing village funds. Based on educational background, 41% of village officials have bachelor's degrees and 5% of village officials have master's degrees. Based on age, 57% of village officials are 25-35 years old or in productive age. Based on length of service, 45% of village officials have worked for more than 10 years. All of these indicate that village officials in the villages in Dayun District have competence in carrying out the accountability of village fund management properly. This is supported by the stewardship theory which states that agents or village government officials contracted by

Table 3
The Results of Classical Assumption Test

Variable	VIF (Multicollinearity)	Heteroscedasticity
Competence of Village Government Officials	3.072	.801
Citizen Participation	2.474	.723
Application of Information Technology	2.822	.654
Organizational Commitment	3.637	.453
Transparency	3.646	.538
Internal Control System	3.846	.614
One Sample K-S	0.072	

Source: Primary Data (Processed)

Table 4
Hypothesis Test Results

Variable	B	T _{count}	T _{table}	Sig.	Hypothesis
(Constant)	-.020	-.012		.991	
Competence of Village Officials	.403	3.785	2.024	.001	Accepted
Citizen Participation	.343	3.287	2.024	.003	Accepted
Application of Information Technology	.216	3.109	2.024	.004	Accepted
Organizational Commitment	-.090	-1.142	2.024	.263	Rejected
Transparency	.025	.505	2.024	.618	Rejected
Internal Control System	.213	2.105	2.024	.044	Accepted
F _{count}		37.035		.000	
Adjusted R ²			.912		

Source: Primary Data (Processed)

the principal must have competence in order to be able to run government organizations as expected. The results of this study support the results of research conducted by Hakiki & Hidayat (2022), Rifa'i et al. (2021), Fadila (2020), and Pahlawan et al. (2020) that the competence of the village government officials has an effect on the accountability of village fund management. However, the results of this study do not support the results of research conducted by Suharti & Rumsari (2021), Sweetenia et al. (2019), and Widyatama et al. (2017) that the competence of village officials has no effect on the accountability of village fund management.

The Effect of Citizen Participation on the Accountability of Village Fund Management

The results show that H_2 is accepted, which means that community participation has a positive effect on the accountability of village fund management in the villages in Dayun District. The higher the citizen participation, the better the accountability of village fund management. Conversely, the lower the citizen participation, the weaker the accountability of village fund management. The results of this study are in line with the results of research conducted by Ardelia & Handayani (2022), Permatasari et al. (2021), Rifa'i et al. (2021), Periansya & Sopiyan (2021), Fajri et al. (2021), and Tahir et al. (2020) that citizen participation has a positive effect on the accountability of village financial management. However, the results of this study are not in line with the results of research conducted by Nurhayati et al. (2021), Marlon Reu & Lasdi (2021), Fitriani et al. (2021), Indraswari & Rahayu (2021), and Dharmakarja et al. (2020) that citizen participation has no effect on the accountability of village fund management.

The Effect of Application of Information Technology on the Accountability of Village Fund Management

The results show that H_3 is accepted, which means that the application of information technology has a positive effect on the accountability of village fund management in the villages in Dayun District. The better the application of information technology, the better the accountability of village fund management. Conversely, the lower the application of information technology, the weaker the accountability of village fund management. The facts show that the

application of information technology in the villages in Dayun District has been carried out optimally. The results of this study are in line with Stewardship theory which requires agents (village fund managers) to utilize information technology in carrying out their operational activities. Village government officials are expected to be able to optimize the use of information technology in managing village finances so as to be more efficient and effective. The results of this study are in line with the results of research conducted by Adelia & Harahap (2022), Eliana et al. (2021), Marlina et al. (2021), Kharisma & Widjanntie (2021), Anggadini et al. (2021) a good quality of human resources and adequate information technology are required, to support the financial statements to be said to be reliable and valid. Lack of quality of human resources and information technology will affect reliability of its financial statements do not materialize. Method used in this study is descriptive and verificative method that is sourced in primary data with questionnaire collection techniques that are distributed to employees of the Financial and Asset Management Agency of West Bandung Regency. Due to small population, researchers determined sampling using Census Sampling, which is to make entire population into a sample with a total of 16 samples (respondents, Indraswari & Rahayu (2021), Putra et al. (2021), Bungo & Ferdian (2021) Village Financial System Applications, Human Resource Competence, Internal Control System on the Quality of Financial Reports in Hamlet in Pelepat Ilir District, Bungo Regency partially or simultaneously. This research method is descriptive quantitative because it uses data that requires calculation and uses qualitative analysis to describe the data that has been obtained so that the data will be clearer. The results of this study indicate that the variable of Information Technology Utilization Implementation (X1, Fithri et al. (2019), Soleman & Latuconsina (2019), and Aziiz & Prastiti (2019a) that the application of information technology has an effect on the accountability of village fund management. However, the results of this study do not support the results of research conducted by Fitriani et al. (2021), Riyadi & Kurnadi (2020), and Pahlawan et al. (2020) that the utilization of information technology has no effect on the accountability of village fund management.

The Effect of Organizational Commitment on the Accountability of Village Fund Management

The results show that H₄ is rejected, which means that organizational commitment has no significant effect on accountability of village fund management in the villages in Dayun District. This is caused by the lack of motivation of village officials due to the minimum income they earn each month. This lack of motivation can be seen from the low level of presence of village officials. Village officials often leave the office early because they want to carry out activities elsewhere to supplement their income. The Siak Sri Indrapura Regency Government needs to pay attention to the welfare of village officials in Dayun District so that they have a high organizational commitment to support good village fund management. The results of this study are not in accordance with Stewardship Theory because the principal does not provide additional rewards to agents so they are less motivated to do the work as expected by the principal. The results of this study are in line with the results of research conducted by Wardani et al. (2021) and Fitriani et al. (2021) that organizational commitment has no effect on the accountability of village fund management. However, the results of this study are not in line with the results of research conducted by Giriani et al. (2021), Ni Made Suryani & Suprasto (2021), Zulkifl et al. (2021), Aprilya & Fitria (2020), Sarah et al. (2020), Masruhin & Kaukab (2019), Tarjo (2019), Dewi et al. (2019), and Mada et al. (2017a) that organizational commitment has a significant positive effect on the accountability of village fund management.

The Effect of Transparency on the Accountability of Village Fund Management

The results show that H₅ is rejected, which means that transparency has no effect on the accountability of village fund management in the villages in Dayun District. Based on the facts in the field, many villages do not report their finances openly. When local residents asked about the use of village funds, the answers given by village government officials were unsatisfactory. Data presentation is often incomplete and inaccurate. Answers are only given verbally and not in writing. The lack of transparency of village officials has resulted in weak accountability for managing village funds. The results of this study are not in accordance with Stewardship Theory because

the punishment given by the principal to the agent is related to the lack of transparency in managing village funds. For this reason, an external audit is needed to see whether the agent has carried out transparency in managing village funds. If they are still not transparent, they need to be given a warning or sanctions. The results of this research are in accordance with the results of research conducted by Putri & Maryono (2022), Purba & Silalahi (2021), and Sukmawati & Nurfitriani (2019) that transparency has no effect on the accountability of village fund management. However, the results of this study do not support the results of research conducted by Juwanti et al. (2022), Latif et al. (2021), Ramadhan & Arza (2021), and Lita Yulita Fitriyani et al. (2020) that transparency has a significant effect on the accountability of village fund management.

The Effect of Internal Control System on the Accountability of Village Fund Management

The results show that H₆ is accepted, which means that internal control system has a significant positive effect on the accountability of village fund management in the villages in Dayun District. Village government officials have carried out the accountability for managing village funds effectively and efficiently so that it needs to be maintained and improved. The results of this study are supported by the Stewardship Theory which states that agents must carry out their duties and responsibilities effectively and efficiently so that organizational goals can be achieved in accordance with the wishes of the principal for the sustainability of the organization. The results of this study are also supported by the results of research conducted by Hakiki & Hidayat (2022), Rifa'i et al. (2021), Putra et al. (2021), Sari & Asmara (2021), Yennisa et al. (2020) the accounting control, the public accounting implementation, the laws and regulations obedience, and the reporting system on the performance accountability of OPD in Bandar Lampung. The sampling technique used in this research was the purposive sampling. A number of samples used in this research were 93 respondents (employees who handled finances at OPD, and Wahyuni et al. (2018) that the internal control system has an effect on the accountability of village fund management. However, the results of this study are not in line with the results of research conducted by Pahlawan et al. (2020) and Sweetenia et al. (2019) that the internal control system has

no effect on the accountability of village fund management.

5. CONCLUSION, IMPLICATION, SUGGESTION AND LIMITATION

The results of this study indicate that the competence of village officials, citizen participation, application of information technology, and internal control systems have a significant positive effect on the accountability of village fund management in the villages in Dayun District. Meanwhile, organizational commitment and transparency have no significant effect on the accountability of village fund management in the village government in Dayun District.

In order to manage village funds properly, effectively and efficiently, especially during the Covid-19 pandemic, village governments need to have competent human resources, encourage high citizen participation, apply adequate information technology, involve an internal control system, instill organizational commitment, and strive for transparency.

The data used in this study are obtained by distributing questionnaires only, without conducting in-depth interviews regarding the topic under study. Likewise, only 4 village officials are taken as a sample from each village in Dayun District, consisting of the village head, village secretary, financial officer, and a member of the Village Consultative Agency (BPD). Therefore, further research needs to increase the number of respondents, involve all members of the Village Consultative Agency (BPD), and increase the number of villages to be observed. In addition, further research is recommended to include other variables such as budget clarity and implementation of the village financial system to increase the accountability of village financial management.

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