

The Influencing Factors of Village and Fund Management Accountability with Sirendes as Moderating Variables

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Abstract:- In a partial test, the role of village apparatuses has been found to have a considerable positive impact that has the capability of affecting village fund management accountability. Village apparatuses competency displays a substantial beneficial influence that affects village fund management accountability. Further discovery displays that the engagement of a community exhibits a significant effect that proposes the ability to affect village management and accountability. SIRENDES is unable to control the link between the function of village institutions and village money management accountability. Furthermore, SIRENDES has the ability to help alleviate the connection that links village apparatus roles and the accountability of managing fund.

Keywords:- *Accountability; Village Fund Management; Role; Competence; Community Participation; SIRANDES).*

I. INTRODUCTION

The Government of Bone Bolango Regency acts as a Stewardship, which possesses the authority to create regulations for protecting and managing assets and finances given to the village government. At the same time, the Technology Acceptance Model (TAM) theory related to the SIRENDES application explains that village apparatuses as village fund managers will efficiently carry out SIRENDES into the planning stage.

Differences are noticeable in research related to accountability in the last ten years, including those carried out by Bawono. et al. (2020) regarding the roles, competencies, and Village Financial System Application (SISKEUDES) partially have a significant effect, and Siskeudes as an intervening variable 77% affect the relationship. Yusuf (2021) shows a budget conflict in public sector organizations. Based on the research above, the novelty of this research will use the Village Planning System application or SIRENDES as a moderating variable between the role and competence variables of village apparatuses and community participation in nine villages spread out in Kabila Bone District, Bone Bolango Regency.

II. LITERATURE REVIEW

A. Accountability

Accountability is among the criteria for government organizations to achieve Good Governance. According to Sedarmayanti (2004), the application of accountability, transparency, involvement, and the principle of law within the bureaucratic apparatus are the four main concepts upon which the execution of good governance is based. In addition, Law No. 6 of 2014 regulating villages specifies that the management has the authority to receive village funds supplied by the central government for village development and that the apparatuses in the said village are required to manage village finances effectively (Law No. 6 of 2014).

The authority in a village is implemented using the foundation of origin rights and the village-level local authority is funded by Village Budgets (APBDes). The implementation of village-level local authorities is not only funded by the APBDes but can also be funded by the State Budget (APBN) and the Regional Budget (APBD). State budget funds are allocated to the budget section of the ministries/government agencies and channeled through the Regency/City Regional Apparatus Organizations (OPD). The revenue and expenditure budget of a region finances the deployment of village authority, delegated by regional administration. The entire village revenue is collected as well as dispersed throughout the account belonged to village treasury and for the usage, it is controlled by APBDes. The village head and treasurer sign all disbursements from the village treasury account. (Faradhiba and Nur Diana, 2018).

B. Village Fund Management

In terms of managing funds possessed by a village, the apparatus has always been met with a considerable number of challenges. Common issues in villages include compliance with the village budget management cycle time frame; the absence of a unit of the standard price for goods or services that are used as a reference for preparing APBDes; low transparency of planning, use, accountability, and susceptibility to report manipulation; and the preparation of APBDes that is unable to represent the village's needs accurately. In order to prepare the APBDes, the government must enlist community participation, pay attention to the village's most critical requirements, and recognize the village's potential. Additionally, technology is expected to be required to enhance financial management accountability. (Triani & Handayani, 2018).

C. Role of Village Apparatus

The village administrator, aided by the village apparatus, is a component of village administration. In this instance, the village chief will establish a Village Financial Management Apparatus (PPKD) comprising of village apparatus, as outlined in Regulation (Permendagri) number 20 of 2018 issued by the Ministry of Home Affairs. Other village apparatuses play a noticeable role in monitoring and preventing any infractions within the village government. Consequently, it is acceptable to assert that the involvement of village apparatuses is among the variables influencing village fund management accountability, (Bawono et al., 2020; Sutrawati, 2016; Setiana and Yuliani, 2017; Yesinia, Yuliarti and Puspitasari, 2018).

D. Village Apparatus Competence

The competency of village apparatuses is defined as an aptitude in accomplishing predetermined objectives using the assigned tactics and responsibilities. According to Mouallem and Analoui (2014), competence is the capacity of persons, institutions, and societies to recognize success and, if necessary, alter activities to accomplish sustainable goals. Improving the competence of village apparatuses requires an adequate aptitude in terms of insights through education, abilities, and acquired knowledge, training, study, and experience. There are three degrees of competency that village apparatuses must possess: 1) fundamental skills, 2) managerial skills, and 3) technical skills. Village apparatuses must possess the following core competencies: village regulations knowledge, comprehension related to principles of village governance, and familiarity with primary responsibilities and functions. Human resource, asset, public service, and financial management are management competencies. Moreover, technical talents encompass the design of village administration, development plans, budgets, village ordinances, and public services. (Wonar et al., 2018; Asrori, 2014).

E. Community Participation

Participation is community participation (community empowerment) in development and participation in the satisfaction of development's outcomes. Community participation is not only involved in the decision-making process in various key areas that affect their lives regarding public policy and not only as an object (Suryono, 2002:124). Community involvement is one of the most crucial criteria for the effectiveness of development initiatives and community development. (Atiningsih & Ningtyas, 2019; Pahlawan et al., 2020). For the implementation of development in the village to be accurate, efficient, and effective, community involvement as the primary stakeholder in the village administration becomes a top priority. (Wafirotn & Septiviastuti, 2019).

F. Implementation of the Village Planning System (SIRENDES) in Moderating the Role and Competence of Village Apparatus, and Community Participation

SIRENDES is an application developed by the Government of Bone Bolango Regency employed for strategic planning in 19 subdistricts. Moreover, it substantially facilitates their performance of duties (Juardi et al., 2018). Village government creates the Village Development plan based on its jurisdiction and regarding the Regency/City development planning. The Planning System is comprised of Musreimbang, RPJMDes, RKPDes, and APBDes., <http://desa.bonebolangokab.go.id/>. To test the theory in this study, the researchers used the grand theory of Stewardship and TAM.

III. RESEARCH METHODOLOGY

This study employs quantitative approaches, which is defined as a research approach based on the positivist philosophy, used to analyze a specified population and sample, data collecting via research tools, and statistical quantitative data analysis with the purpose of testing prepared hypotheses (Sugiono, 2019). This study will be conducted in nine villages in Kabila Bone District, Bone Bolango Regency, which encompasses the Tomini Bay area of Gorontalo. These villages include Botubarani, Huangobotu, Biluango, Modelomo, Botutonou, Molutabu, Bintalahe, Oluhuta, and Olele.

The data for this investigation were analyzed using a technique called moderated regression analysis (MRA) and this study made use of primary data as its principal source of data.

IV. RESULTS AND DISCUSSION

The first hypothesis that was examined in this study investigated the effect that participation in village apparatus has upon the transparency with which the village fund is managed. This hypothesis was confirmed by the findings of the study, which according to the findings of the tests presented in table 4.12, the village apparatus role variable has a standard coefficient of 1.070 and a level of significance of 0.000. Although this value is higher than that of the alpha value of 0.05, the level of significance is still considered to be lower. According to the findings, the involvement of village institutions appears to have a beneficial consequence on the transparency and efficiency of the process of managing village fund; hence, **the first hypothesis is safe to be taken as accepted.**

The second hypothesis that was examined in this study is that the extent to which a village's apparatus is competent seems to have some bearing on the degree to which village fund management is accountable. As shown in table 4.13, the competency variable for the village apparatus does have a standard coefficient of 0.012, with a level of significance of 0.000. Since this result is more than 0.05, which is the level considered acceptable for the alpha value, the hypothesis cannot be accepted. As a result of this, it is evident that the amount of knowledge possessed by the village apparatus does indeed have a major influence, both for the better and the worse, on the transparency of the

managing process of village fund and therefore, it is safe for one to conclude that **the second hypothesis is accepted.**

The third hypothesis presented displays an influence that the participation of the community possesses on the accountability of managing process of village fund. The value of 0.010 for the community involvement variable's standard coefficient indicates a degree of significance of low importance. The results of the tests presented in table 4.13 make it abundantly clear that significance value is below the value of 0.05 established for the alpha value. This conclusion makes it evident that community involvement possesses a constructive outcome on the accountability of managing village fund. Correspondingly, it is safe to infer that **the third hypothesis is accepted.**

The fourth hypothesis focuses on the connection of role of village apparatuses (X1) and the Village Planning System (Z) in terms of the way it corresponds to the accountability of managing village fund. The value of 0.278 for the interaction of village apparatuses role (X1) and Village Planning System (Z) is presented in Table 4.15. This value is significant because it is more than the value of 0.05 that serves as the alpha value. Regarding the accountability of managing village fund, the relationship between village apparatuses role (X1) and the Village Planning System (Z) is the subject of the fourth hypothesis that has been proposed within the scope of this research. It is possible to say that the village planning system is not capable of lessening the influence of village apparatuses on the accountability of managing village fund. Hence, **the fourth hypothesis is rejected.**

The village apparatus competence (X2) and the village planning system (Z) in relation to the managing process of village fund accountability connection is the subject of the fifth hypothesis. As seen in Table 4.16, the value of 0.520 for the interaction variable of village apparatus competence (X2) and the Village Planning System (Z) is significant; this value is higher than the threshold of 0.05 that was set for the significance level. It reveals that the connection of village apparatus competence (X2) as well as the Village Planning System (Z) does not possess a substantial impact on the accountability of managing process of village fund. The study shows that the Village Planning System is incapable of mitigating the influence that the competency of village apparatuses has on the responsibility of managing village fund. **The fifth hypothesis is therefore rejected.**

The connection of Community Participation (X3) and the Village Planning System (Z) on the accountability of managing village fund is the subject of the sixth hypothesis that is displayed in this study. It is shown in table 4.16 that the significant value for the interaction variables Community Participation (X3) and Village Planning System (Z) is 0.005. Since this number is lesser than 0.05, which is the alpha value, it is safe to say that this value is significant. This illustrates that there is a considerable influence on the accountability of managing village fund due to the connection of Participation (X3) along with the Village Planning System (Z). On the basis of the findings of the tests, one may draw the conclusion that the Village Planning

System has the potential to lessen the impact of Community Participation on the accountability of managing village fund. **The sixth hypothesis is therefore accepted.**

The function of apparatuses seemed to display a positive influence on the accountability of managing village fund in Kabila Bone subdistrict of Bone Bolango Regency. This study's results indicate that elevated function of the pressure apparatus would result in improved responsibility in managing village fund. The coefficient has a magnitude of 46.6%, indicating that a 1% increase in village apparatuses role will boost the managing process of village fund accountability in Kabila Bone subdistrict of Bone Bolango Regency by 46.6%. Thus, the first hypothesis, which stating that the role of village apparatuses has an influence on the managing process of village fund accountability, is accepted (H_1 is **accepted**).

The results show that a competent village apparatus seemed to display a helpful outcome upon that accountability of managing village fund in Kabila Bone subdistrict of Bone Bolango Regency. This has been discovered in the context of the Kabila Bone subdistrict of the Bone Bolango Regency. The beneficial findings of this study demonstrate the responsibility of managing village fund is proportional to the competency of local apparatuses. The coefficient size is 57.6%, which suggests that by increasing the function of village apparatuses by 1%, the accountability of managing village fund will increase by 57.6% in Kabila Bone subdistrict, Bone Bolango Regency and the second hypothesis therefore acknowledged as accepted. (H_2 is **accepted**). The stewardship theory explains the role of Executives as managers in accomplishing organizational objectives. The executive's role as a manager is comparable to managing village fund. In this scenario, the government is the apparatus responsible for the purpose of managing the funds possessed by the village to achieve good accountability.

This study discovers that the participation of a community seemed to display a beneficial as well as statistically substantial influence towards the accountability of managing village budget in Kabila Bone subdistrict of Bone Bolango Regency. The beneficial and statistically significant results suggest that larger level of community participation would result in a greater responsibility of village fund administration. The coefficient is 12.4%, indicating that a 1% increase in community engagement will boost village budget management accountability by 12.4% in the Kabila Bone subdistrict of the Bone Bolango Regency. With community participation, village funds is able to be managed in a transparent and accountable manner, according to Rahmanurraji (2008:6). Thus, the third hypothesis accepted (H_3 is **accepted**).

In the Kabila Bone subdistrict of the Bone Bolango district, the interaction conducted by the village apparatuses competence and the village planning system (SIRENDES) did not possess any apparent impact on the accountability of managing village fund. Thus, it is safe to decide that the system for village planning is incapable of regulating the accountability of managing village fund by village

apparatuses. The hypothesis regarding the said interaction cannot affect the accountability of village fund management in nine villages in the Kabila Bone subdistrict of the Bone Bolango district is rejected, and therefore H_0 is also rejected. This study's findings contradict Bawono et al. (2020)'s conclusion that SISKEUDES is capable of moderating the connection displays by the competency of village apparatuses and the accountability of managing village fund. Whereas, significant level of aptitude possesses by village apparatuses in managing fund will raise SISKEUDES operations, which will improve the accurateness of the village fund accountability report.

In Kabila Bone sub district of Bone Bolango district, the interaction between both the competence of village apparatuses and the village planning system (SIRENDES) seemed to have no effect on village budget management accountability. On the basis of these data, it can be concluded that the system for village planning is incapable of regulating the responsibility of village budget management by village apparatuses. The connection between both the village planning system and community participation can influence the accountability of village finance management in nine Kabila Bone subdistrict, Bone Bolango district, communities; hence H_0 is **acceptable**.

The village planning system (SIRENDES) is capable of controlling the involvement of villagers in the accountability of managing village fund because of direct community participation through the Village Community Empowerment Party (KPM) and the village head, who organizes village community who are responsible for supervising village fund management to ensure that it goes in accordance with the village fund established. The community is involved in providing ideas, expertise, skills, and personnel for the implementation of village programs, where Makalalag et al. (2017) ended up finding that the execution of managing process of village fund would be carefully monitored by the Village Consultative Body (BPD) by providing an evaluation of the government's performance.

This study reveals that, similar to previous studies (Zeyn, 2011; Mada et al., 2017; Makalalag et al., 2017), by being involved, community is capable of displaying a considerable effect on the accountability of managing village fund.

The Technology Acceptance Model (TAM) describes how the roles and abilities of village apparatuses, as well as community engagement, influence the accountability of managing village fund utilizing SIRENDES.

The village planning system (SIRENDES) moderates the factors of village apparatuses, contribution, competency, and village community engagement in village fund management responsibility simultaneously. If the moderator variable is strongly associated with the criterion variable (Y) and/or the predictor variable (X) and interacts with the predictor variable (X), it functions as a quasi-moderator variable (quasi-moderator). SIRENDES is therefore a Quasi-Moderator, which is a moderator variable with two

functions: functioning as an independent variable and engaging with other independent variables as moderator variables.

V. CONCLUSION AND RECOMMENDATIONS

A. Conclusion

Based on the findings, it is safe to conclude that: 1) In the Kabila Bone District, village apparatus demonstrates a substantial influence on village accountability and management. The findings of this study, which are positive and statistically significant, indicate that higher the level of village apparatuses reflects similar level of accountability for the management of village funds; 2) Within the Kabila Bone District, Village Apparatus Competence displays a substantial influence on the management of villages and the accountability of their residents. The findings reveal that the responsibility of managing village fund is directly proportional to the level of competency of village institutions. 3) In the Kabila Bone District, villagers involvement has a beneficial impact on management and village responsibility. This study's findings show that increased community participation will strengthen the accountability of managing village fund. 4) The link made by Village Planning System (SIRENDES) and Village Apparatus Role cannot impact the transparency of managing village fund in Kabila Bone District. On the basis of these findings, it is possible to conclude that SIRENDES is unable to moderate the role of local apparatuses in the accountability in managing village fund. 5) The relationship between the Village Planning System (SIRENDES) and the Village Apparatus cannot influence the accountability of village fund management in the Kabila Bone District. On the basis of these data, it may be concluded that SIRENDES is incapable of regulating local apparatuses' accountability for village fund management competence. 6) The interaction between both the Village Planning System (SIRENDES) and Community Participation cannot affect the managing process of village fund accountability in Kabila Bone District and SIRENDES cannot regulate community engagement in village budget management responsibility, according to these findings.

B. Recommendations

Based on the research findings and the preceding conclusions, researchers can make the following recommendations: the variable role of village apparatuses still appears to require maximum participation from village apparatuses in managing village funds in an honest, decisive, and fully committed manner. 2) the competency variables of village apparatuses need to be improved to face future challenges that may pose a risk to work. Village and regional governments need to continue through socialization and training through village assistants, the Inspectorate or from the Community Empowerment Agency (BPM). 3) the community participation variable is further improved considering that the community is among the critical aspects for the success of development programs and community development. 4) Simultaneously, the Village Planning System (SIRENDES) can moderate the the role of village apparatuses, their competence, and community participation. In light of this outcome, the local government

must promptly install SIRENDES as an application that can facilitate effective implementation in the village planning phase. 5) For further researchers to expand the object of research so that the research can be compared with this research and find more optimal results later. In addition, various other elements, such as the internal control system, leadership style, and organizational commitment, must be considered.

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