

Analysis of Factors Affecting Accountability of Village Fund Management

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Abstract

The responsibility of the village government is to enforce accountability to the community. If there are irregularities in the management of village funds, the community's trust in the village government could decrease. The aim of this research is to examine the impact of various factors that influence the accountability of village fund management. The population in this study was from all villages in the districts of Skanto, Arso, Arso Barat, and Mannem. The sampling process uses purposive sampling, namely selecting village officials involved in managing village funds. This group consists of the village head, secretary and treasurer. Primary data collection was carried out through distributing questionnaires which were given directly to respondents. Multiple linear regression is a statistical tool used for data analysis. Next, the data is processed using SPSS 26.0 software. Based on research, the effectiveness of village officials and internal control systems is known to have a positive impact on the accountability of village fund management. In contrast, leadership and integrity systems do not appear to have a significant influence.

Keywords: Accountability, Competency, Internal Control System, Integrity System, and Leadership.

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1. Introduction

The village government system in the Indonesian government may be one of the smallest government systems, but its role in the country's development is very large. In order for the central government to achieve its goal of encouraging equitable growth and prosperity, village affairs must be managed well. Village governance plays an important role in local government because it gives villages the authority to establish rules and regulations specific to their community before local government regulations are passed. The village government has the responsibility to manage and supervise its own activities, including planning, implementation, management, accountability and benefits of programs managed by village officials. In 2015, villages received new funding allocations called village funds to support village development.

Distribution of funds to each village led to an increase in income. The government provides funding to villages to ensure they can provide essential services such as access to basic needs and strengthen local institutions. However, the distribution of village funds raises new problems, especially in its management. This problem is related to the low quality of human resources (Bao, 2019). In addition, village fund management is often not in line with basic financial management standards (Siang & Deodata, 2018).

The ICW NGO revealed various examples of corruption that often occur in village government environments, such as embezzlement, misuse of funds and power, illegal levies, inaccurate reporting, budget cuts and bribery (Ash-Shidiqqi & Wibisono, 2018). The Papua Regional Police noted that in 2019, there were cases of village fund fraud in Jayapura, Merauke, Asmat, Nabire and Keerom Regencies with a total state loss of IDR 4.2 billion (Isidorus, 2020).

Accountability is a key principle that must be implemented in managing finances, both in the context of economics and government administration. In effective management, accountability refers to the responsibility that must be carried out by individuals or groups to fulfill the tasks and obligations given to them (Puspa & Prasetyo, 2020).

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Human resources have an important role in carrying out the operations of a company or government. Research conducted by Mada *et al.* (Mada, Kalangi, & Gamaliel, 2017) documents that the main problem in creating accountability in managing village funds is the lack of expertise of village officials. Other research finds that the competence of village officials has a significant influence on the accountability of village fund management (Aulia, 2018; Dewi & Gayatri, 2019; Purba, Kurniawati, & Jamain, 2020; Rosari & Manabulu, 2020; Sofyani, Pratolo, & Saleh, 2022). On the other hand, research conducted by Luthfiani *et al.* (2020), Triyono *et al.* (2019), and Sweetenia *et al.* (2019) revealed that the competence of village officials does not have a significant impact on accountability.

Village governments must implement an internal control system to ensure that village funds are used in accordance with applicable regulations. The study conducted by Yesinia *et al.* (2018), Aziiz & Prastiti (2019), Hardiningsih *et al.* (2020), and Rosari & Manabulu (2020) show that the implementation of an internal control system influences the responsibility for managing village funds. On the other hand, research conducted by Diansari *et al.* (2022), Nafsiah & Diana (2020), Pahlawan *et al.* (2020), and Alam *et al.* (2019) found no evidence that the internal control system had an effect on the accountability of village fund management.

Increased accountability can be achieved by promoting an ethical culture and integrity system that is transparently integrated into the operations of public sector organizations. It is important for the public sector to develop guidelines regarding integrity systems to encourage better accountability practices (Kamil, Shariffuddin, & Rahman, 2022). The study results are in line with findings by Pitaloka *et al.* (2022), Yahya *et al.* (2022), and Alam *et al.* (2019) shows that integrity practices have a positive and significant relationship with accountability practices. This is different from the findings from research by Eldayanti *et al.* (2020), Devi *et al.* (2022), and Sumardi *et al.* (2022) argue that integrity does not have a significant influence on accountability practices.

Leadership has a crucial role, especially in dealing with issues in the public sector. Leaders in the public sector often have strong leadership traits that enable them to direct the organization toward set goals. This has the potential to increase the level of accountability among public sector staff members (Alam *et al.*, 2019). Research conducted by Tran *et al.* (2021), Kamil *et al.* (2022), and Savitri *et al.* (2020) consistently emphasize the importance of the role of leadership in fostering effective accountability practices. In contrast, findings from research conducted by Hariani *et al.* (2022), Pitaloka *et al.* (2022), and Ayem & Fitriyaningsih (2022) indicate that accountability in managing village funds is not influenced by the leadership of the village head.

Based on the results of the review above, an analysis was carried out on the influence of village apparatus competence, internal control system, integrity system, and leadership on accountability in village fund management in Keerom Regency. This research was conducted because Keerom Regency has experienced indications of violations in the use of village funds. Previous research conducted in Keerom Regency was mostly descriptive qualitative in nature, which had limitations in terms of the ability to make generalizations. Therefore, further research was developed using quantitative research methods.

2. Literature Review

2.1. Stewardship Theory

Stewardship theory is based on the belief that humans have the ability to act and be responsible, and that honesty and integrity are important aspects in the public and stakeholder interests. In the framework of stewardship thinking, the village head plays the role of resource manager, while the village community plays the role of owner of these resources. In the context of village fund management which is closely related to this responsibility, the village government must provide all relevant information to resource owners before these owners can make related decisions (Triyono *et al.*, 2019).

The importance of stewardship theory in this research is that this theory emphasizes that the village government acts as a steward and has no intention of fulfilling personal interests. As a steward, they give priority to the interests of the community, also known as principals. In the stewardship framework, public trust is emphasized, with the principle that a steward has a great responsibility to carefully and wisely manage the allocation of available resources to serve the public interest.

2.2. *Accountability*

Mardiasmo (2009) defines accountability as the obligation of individuals entrusted with responsibility to transfer tasks, present information, report, and act in accordance with their obligations to the party providing trust, who has the right and authority to demand responsibility for these actions.

The duties of the village government involve the obligation to ensure that the allocation of village funds, village original income, and village finances are managed in accordance with applicable rules and regulations. One of the main responsibilities of the village government is to create a level of accountability in village financial management by providing reports and disclosing all activities related to village financial management, including planning, implementation, recording, accountability and supervision to the community who are the principals (Rosari & Manabulu, 2020).

2.3. *Competence*

Apparatus competency is a personal element of a worker that allows individuals to achieve their best level of performance (Hardiningsih et al., 2020). The importance of apparatus competency is to ensure that a village government program can be implemented and achieved in accordance with applicable legal and regulatory provisions (Rosari & Manabulu, 2020).

2.4. *Internal Control System*

According to Government Regulation Number 60 of 2008, the internal control system is a process carried out by all employees in order to ensure the achievement of organizational goals effectively and efficiently. This includes a series of integrated actions in order to safeguard assets, ensure the reliability of financial reports, and follow legal regulations regarding compliance.

2.5. *Integrity System*

An integrity system is a behavioral trait or characteristic of an organization that describes the quality of actions in accordance with the moral principles, norms and regulations of the institution and its members (Alam et al., 2019).

2.6. *Leadership*

In Dharma's view (2011), leadership is the ability to influence other people to achieve certain goals. According to Gerungan, the main role of a leader is to provide a clear structure in complex situations faced by the group, supervise and direct group behavior, and understand and explain the group's needs to outside parties, including the group's attitudes, desires, goals and concerns (Edy (2016)).

2.7. *The Influence of Competency on Accountability in Village Fund Management*

Apparatus competency is a personal element of a worker that allows individuals to achieve their best level of performance (Hardiningsih et al., 2020). Competence is very important because this expertise is internal and is manifested in the quality of their work. Therefore, in managing village funds, the manager's ability is needed to supervise the administration of funds in the village government and to be able to account for the mandate and responsibilities they carry out. This idea is in line with *stewardship theory* which involves officials being responsible to the community as a form of commitment. In the context of village financial management, it is important for village officials to have sufficient expertise to be able to achieve the desired goals with the money. This view is in line with research conducted by Sofyani et al. (2022), Sarah et al. (2020), and Purba et al. (2020) which emphasizes that the competence of village officials is a factor that influences the accountability of village fund management. The hypothesis of this research is

H1: Competence of village officials has a positive effect on accountability in managing village funds.

2.8. *The Influence of the Internal Control System on Village Fund Management Accountability*

According to the Government of the Republic of Indonesia (2008), organizations implement an internal control system to ensure efficient and effective use of their resources. The internal control function involves monitoring, evaluating, and managing organizational resources. In addition, internal controls play an important role in preventing and detecting fraudulent activities. In accordance with *stewardship theory*, *stewards* bear significant responsibility for managing the resources they own carefully and responsibly in the interests of the wider community. A strong internal control system implemented by village officials or village administrators can increase accountability. This view is in line with research conducted by Yesinia et al. (2018), Aziiz & Prastiti (2019), Hardiningsih et al. (2020), and Rosari

& Manabulu (2020) . The research concludes that there is a positive relationship between the internal control system and accountability in managing village funds. The hypothesis formed is,

H2: The internal control system has a positive effect on accountability in managing village funds.

2.9. *The Influence of the Integrity System on Village Fund Management Accountability*

An integrity system is a behavioral trait or characteristic of an organization that describes the quality of actions in accordance with the moral principles, norms and regulations of the institution and its members (Alam et al., 2019) . *Stewardship* theory places significant emphasis on accountability and integrity in resource management. According to this theory, village officials act as managers of public resources, including village funds, by prioritizing the interests of the community and being responsible for their management. Therefore, implementing a strong integrity system can be a powerful tool for increasing accountability in managing village funds in accordance with the principles of stewardship theory. According to research conducted by Pitaloka et al. (2022) , Yahya et al. (2022) , and Alam et al. (2019) , the implementation of an integrity system has a positive impact on accountability. The hypothesis of this research is

H3: The integrity system has a positive effect on accountability in managing village funds.

2.10. *The Influence of Leadership on Accountability in Village Fund Management*

Leaders play a big role in an organization's activities as they assume responsibility for its efforts. The village head, who acts as a leader, plays an important role in planning, organizing, and setting organizational goals. By inspiring and motivating village officials, it is hoped that village governments will be motivated to achieve accountability. According to stewardship theory, the community acts as a principal, while the village government acts as a steward. The village head plays an important role in implementing this concept, and his duties and responsibilities are assisted by other village officials. High-quality leadership will encourage greater accountability. Likewise, research conducted by Hariani et al. (2022) , Pitaloka et al. (2022) , and Ayem & Fitriyaningsih (2022) found that leadership has a positive effect on accountability. The formulation of the hypothesis is,

H4: Leadership has a positive effect on accountability in managing village funds.

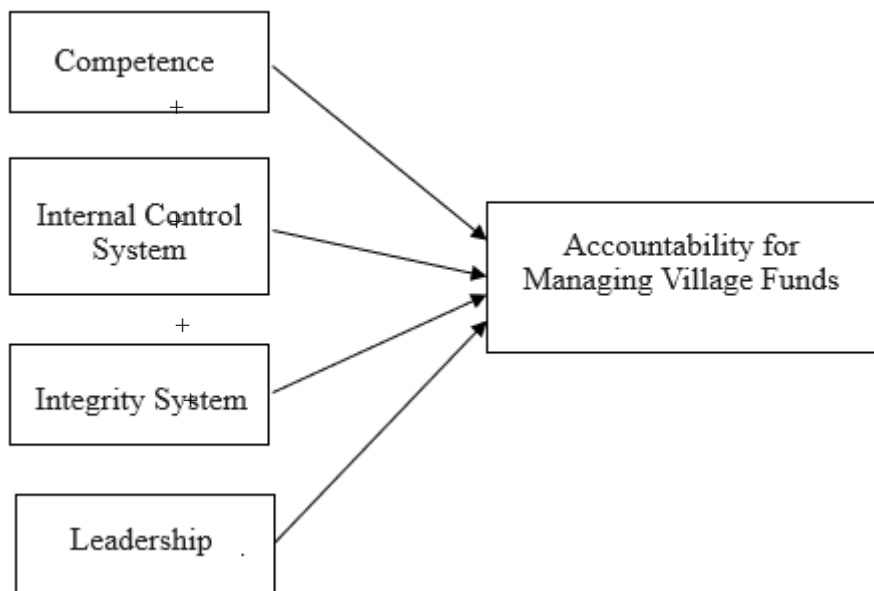


Figure 1. Research Model

3. Research Method and Materials

3.1. *Research Design*

This research uses a quantitative approach, with primary data collection through the use of questionnaires as a research instrument. This research focuses on villages located in Skanto District West Arso, Arso, and Mannem, Keerom Regency as the research population. To select respondents, the research used a purposive sampling method,

involving the village head, village secretary and treasurer who are responsible for managing village funds. The total number of respondents involved in this research was 120 people from 40 villages. Data were analyzed using multiple linear regression. Data processing with SPSS version 26.0 software.

3.2. *Research Variable*

The dependent variable in this research is accountability in managing village funds. Accountability is explained as the responsibility of the trust holder to submit tasks, present information, report, and be responsible for actions included in his or her obligations to the party who has given the trust and has the right and authority to demand that responsibility. The measurement of this variable refers to the instrument developed by (Purba et al., 2020) . The instrument covers four dimensions, namely honesty and compliance with laws, processes, programs and policies.

Apparatus competency is a personal element of a worker that enables an individual to achieve his or her best level of performance. The competency variable for village officials in this research uses an instrument developed by Purba et al. (2020) and Hardiningsih et al. (2020) where there are 3 dimensions, namely knowledge, skills and attitudes.

The internal control system is a process carried out by all employees in order to ensure the achievement of organizational goals effectively and efficiently. The internal control system variable in this research uses an instrument developed by Aziiz & Prastiti (2019) which refers to Article 3 Paragraph 1 PP No. 60 of 2008. The five dimensions are control environment, risk assessment, control activities, information and communication, and monitoring.

An integrity system is a behavioral trait or characteristic of an organization that describes the quality of actions in accordance with the moral principles, norms and regulations of the institution and its members. The integrity system variable in this research uses an instrument developed by Alam et al. (2019) which consists of 12 questions.

Leadership is the capacity to direct a group toward desired outcomes. The leadership variable in this research uses an instrument developed by Alam et al. (2019) which includes 13 questions.

A 5-point Likert scale was used in measuring leadership. Answer 1 is for strongly disagree, answer 2 is for disagree, answer 3 is neutral, answer 4 is for agree, and answer 5 is for strongly agree.

In measuring the independent and dependent variables, a 5 point Likert scale is used. This scale allows respondents to provide answers with a range of values, where 1 indicates "strongly disagree," 2 indicates "disagree," 3 indicates "neutral," 4 indicates "agree," and 5 indicates "strongly agree."

4. **Results and Discussion**

4.1. *Results*

Descriptive statistics are used to provide an overview of respondent demographics. Table 1 provides an overview of respondent demographics. Most of the respondents were men, reaching 79.2 percent of the total respondents. Meanwhile, female respondents were 20.8 percent. In terms of age, the majority of respondents were in the age range of 31-40 years, namely 39.17 percent. There were also 35.83 percent of respondents aged between 41-50 years. Meanwhile, respondents aged over 61 years were only around 4.17 percent of all respondents.

Table 2 presents descriptive statistical analysis regarding the dependent and independent variables. The village fund management accountability variable has a theoretical range from 8 to 40, with an average value of 24. Meanwhile the actual value ranges between 30 to 40, and has an average value of 35.41. This shows that the majority of respondents expressed agreement with the view that village fund management must be accountable, both in terms of honesty and compliance with laws, processes, programs and policies.

The village apparatus competency variable has a theoretical range from 9 to 45, with an average of 27. Meanwhile the actual value ranges from 34 to 45, with an average value of 39.18. This indicates that the majority of respondents showed agreement with the view that village officials must have good knowledge, skills and attitudes.

Theoretical range from 10 to 50, with an average of 30. Meanwhile the actual value range ranges from 38 to 50, with an average of 44.90. This shows that the majority of respondents showed agreement with the view that the internal control system must cover aspects such as the control environment, risk assessment, control activities, information and communication, and monitoring.

Table 1. Respondent Demographics

No	Demographics	Amount	Percentage
1	Gender		
	Man	95	79.2
	Woman	25	20.8
	Total	120	100.0
2	Age		
	21-30	13	10.83
	31-40	47	39.17
	41-50	43	35.83
	51-60	12	10.00
	61-70	5	4.17
	Total	120	100.00
3	Last education		
	elementary school	7	7.0
	JUNIOR HIGH SCHOOL	13	10.8
	SENIOR HIGH SCHOOL	71	59.2
	DIII	7	5.8
	S1	21	17.5
	S2	1	0.8
	Total	120	100.0
4	Work experience		
	≤ 5	84	70.00
	6-10	29	24.17
	11-15	2	1.67
	≥ 16	5	4.17
	Total	120	100.00

Source: processed data (2023)

Table 2. Variable Description Statistics

No.	Variable	Theoretical Range			True Range			Standard Deviation
		Min.	Max.	Mean	Min.	Max.	Mean	
1	Accountability for managing village funds	8	40	24	30	40	35.41	2.53
2	Competence of village officials	9	45	27	34	45	39.18	2.66
3	Internal control system	10	50	30	38	50	44.90	2.84
4	Integrity System	12	60	36	43	60	51.71	3.29
5	Leadership	13	65	39	45	64	55.75	4.25

Source: processed data (2023)

Theoretical range from 12 to 60, with an average of 36. Meanwhile the actual value ranges from 43 to 60, with an average of 51.71. This shows that the majority of respondents have a high perception of the integrity system in village government.

Theoretical range from 13 to 65, with an average of around 39. While the actual value range ranges from 45 to 64, with an average of around 55.75. This indicates that the majority of respondents have a positive and high view of the village head's leadership.

Tests are needed to identify potential non-response bias because there is a significant difference between the number of questionnaires returned on time, namely 102 questionnaires, and those returned late, namely 18 questionnaires. This can cause bias in the research results, considering that respondents who return questionnaires on time may have different characteristics from respondents who return them late.

In Table 3, it can be seen that the average value of the timely answers to the accountability variable is 35.509. Meanwhile, the average answer to the accountability variable that was not on time was 34.833. The results of the significance test show a value of 0.727, which indicates that there is no significant difference between the responses given by respondents who returned the questionnaire on time and those who returned it late.

Table 3. Variable Bias Non-Response Test

Variable		Mean	Information Standard Deviation	F	Sig.
Accountability	On time	35,509	2,500	0.122	0.727
	Not on time	34,833	2,706		
Competence	On time	39,196	2,651	0.312	0.578
	Not on time	39,111	2,784		
Internal Control System	On time	45,000	2,725	0.288	0.063
	Not on time	44,333	3,447		
Integrity System	On time	51,843	3,326	0.029	0.866
	Not on time	50,944	3,095		
Leadership	On time	55,852	4,365	2,441	0.121
	Not on time	55,167	3,618		

Source: processed data (2023)

The average value of the timely response to the competency variable is 39.196. Meanwhile, the average of answers to the competency variable that were not timely was 39.111. The results of the significance test show a value of around 0.578, which indicates that there is no significant difference between the responses given by respondents who returned the questionnaire on time and those who returned it late.

The average response given by respondents who returned the questionnaire on time to the internal control system variable was 45.00, while for respondents who returned it late it was 44.333. The results of the significance test show a value of around 0.063, which indicates that there is no significant difference between the responses of respondents who returned the questionnaire on time and those who returned it late.

The average value of the timely response to the integrity system variable was 51.843, while for respondents who returned it late it was 50.944. The results of the significance test show a value of around 0.866, which indicates that there is no significant difference between the responses given by respondents who returned the questionnaire on time and those who returned it late.

Furthermore, the average value of responses to the leadership variable on time was 55.852, while for respondents who returned it late it was 55.167. The results of the significance test show a value of around 0.121, which indicates that there is no significant difference between the responses of respondents who returned the questionnaire on time and those who returned it late.

Validity tests are carried out to evaluate the validity of the instruments used to measure variables. The validity test results in Table 4 show that the questions used in measuring the variables of accountability, competence, internal control system, integrity system and leadership are considered valid. This can be seen from the calculated r value for each question item, which exceeds the table r value set at 0.1793. These results indicate that the question items are effective in measuring variables.

Reliability testing was carried out by calculating the Cronbach's Alpha value. If the Cronbach's Alpha value exceeds 0.6, it is considered a good indicator. Based on the data in Table 5, the Cronbach's Alpha value for the research variable exceeds 0.6, so it can be concluded that this variable has a good level of reliability.

Table 4. Validity Test Results

Question	r-count	r-table	Conclusion
Accountability			
1	0.575	0.1793	Valid
2	0.485	0.1793	Valid
3	0.630	0.1793	Valid
4	0.426	0.1793	Valid
5	0.727	0.1793	Valid
6	0.713	0.1793	Valid
7	0.378	0.1793	Valid
8	0.649	0.1793	Valid
9	0.627	0.1793	Valid
Competence			
1	0.575	0.1793	Valid
2	0.485	0.1793	Valid
3	0.630	0.1793	Valid
4	0.426	0.1793	Valid
5	0.727	0.1793	Valid
6	0.713	0.1793	Valid
7	0.378	0.1793	Valid
8	0.649	0.1793	Valid
9	0.627	0.1793	Valid
Internal Control System			
1	0.605	0.1793	Valid
2	0.664	0.1793	Valid
3	0.399	0.1793	Valid
4	0.546	0.1793	Valid
5	0.410	0.1793	Valid
6	0.609	0.1793	Valid
7	0.737	0.1793	Valid
8	0.754	0.1793	Valid
9	0.434	0.1793	Valid
10	0.635	0.1793	Valid
Integrity System			
1	0.615	0.1793	Valid
2	0.392	0.1793	Valid
3	0.650	0.1793	Valid
4	0.504	0.1793	Valid
5	0.466	0.1793	Valid
6	0.432	0.1793	Valid
7	0.495	0.1793	Valid
8	0.571	0.1793	Valid
9	0.636	0.1793	Valid

Question	r-count	r-table	Conclusion
10	0.677	0.1793	Valid
11	0.342	0.1793	Valid
12	0.637	0.1793	Valid
Leadership			
1	0.678	0.1793	Valid
2	0.205	0.1793	Valid
3	0.742	0.1793	Valid
4	0.798	0.1793	Valid
5	0.237	0.1793	Valid
6	0.716	0.1793	Valid
7	0.819	0.1793	Valid
8	0.843	0.1793	Valid
9	0.820	0.1793	Valid
10	0.700	0.1793	Valid
11	0.183	0.1793	Valid
12	0.725	0.1793	Valid
13	0.672	0.1793	Valid

Source: processed data (2023)

Table 5. Reliability Test Results

Variable	<i>Cronbach's Alpha</i>	Conclusion
Accountability	0.725	Reliable
Competence	0.750	Reliable
Internal control system	0.791	Reliable
Integrity system	0.775	Reliable
Leadership	0.873	Reliable

Source: processed data (2023)

Heteroscedasticity testing is useful for assessing whether there are significant differences in residual variance between observations. This heteroscedasticity test was carried out using the Glejser test. The results of the heteroscedasticity test can be found in Table 6.

Table 6. Glejser Test Results

Variable	t value	Significance
Competence	-0.785	0.434
Internal control system	2,409	0.018
Integrity System	-1,577	0.118
Leadership	-1,283	0.202

Source: processed data (2023)

Glejser test results listed in Table 6, it is proven that the competency, integrity system and leadership variables have a significance value greater than 0.05. However, the internal control system variable has a significance value that is smaller than 0.05. This indicates a heteroscedasticity problem in the data. To overcome the heteroscedasticity problem, data transformation was carried out. By averaging village officials' responses, we can reduce the impact of this variation, resulting in more stable and consistent estimates. After the data transformation is carried out, it is tested again.

Glejser test results listed in Table 7 show that the competency, internal control system, integrity system and leadership variables have a significance value that exceeds 0.05. This indicates that there is no significant difference

in residual variation between observations. Therefore, it can be concluded that the regression model does not experience heteroscedasticity.

Table 7. Glejser Test Results after Data Transformation

Variable	t value	Significance
Competence	0.576	0.568
Internal control system	0.682	0.500
Integrity System	-1,208	0.235
Leadership	-0.274	0.786

Source: processed data (2023)

Normality testing was carried out using the Kolmogorov-Smirnov statistical test. The results of this test show a significance value of 0.20, which is greater than the confidence level of 5% (0.05). Therefore, it can be concluded that the residual error in the regression model has a normal distribution.

Multicollinearity testing was carried out by evaluating the VIF (Variance Inflation Factor) value. If the VIF value is less than 10, it can be concluded that there is no multicollinearity problem. Based on the data in Table 8, the test results show that the VIF value for the competency, internal control system, integrity system and leadership variables is less than 10. This indicates that there is no multicollinearity problem between the independent variables in the regression model.

Table 8. Multicollinearity Test Results

Variable	VIF value
Competence	2,820
Internal control system	5,573
Integrity System	3,595
Leadership	4,062

Source: processed data (2023)

The F statistical test is used to evaluate whether the independent variables together have a significant influence on the dependent variable. The F test results show that the significance value is 0.00, or smaller than 0.05. This indicates that village apparatus competency, internal control system, integrity system, and leadership together have a significant influence on accountability in village fund management. Hypothesis testing is carried out through the t statistical test, and the results are as follows

Table 9. Hypothesis Testing Results

Variable	Unstandardized Coefficient		Standardized Coefficient	t	Significance
	B	Std. Error	Beta		
Constant	2,246	2,162		1,039	0.306
Competence	0.446	0.083	0.527	5,358	0.000
Internal control system	0.273	0.107	0.352	2,549	0.015
Integrity System	-0.031	0.069	-0.049	-0.44	0.660
Leadership	0.089	0.058	0.180	1,528	0.135

Source: processed data (2023)

Based on Table 9, the regression equation is as follows,

$$Y_i = 2.246 + 0.446 X_{1i} + 0.273 X_{2i} + (0.031)$$

Where:

Y_i = Accountability for managing village funds

β_0 = Regression constant

X_{1i} = Competence of village officials

X_{2i} = Internal Control System

X_{3i} = System integrity

X_{4i} = Leadership

Based on the data contained in Table 9, the t statistical test shows that the significance level of the competency variable is less than 0.05, namely 0.000. Therefore, the conclusion is that the alternative hypothesis (H1) can be accepted. This indicates that the competence of village officials has a positive and significant influence on the accountability of village fund management.

The results of the t statistical test show that the significance level of the internal control system variable is less than 0.05, namely around 0.015. Therefore, it can be concluded that the second hypothesis (H2) can be accepted. This shows that the internal control system variable has a positive influence on the accountability of village fund management.

The results of the t statistical test show that the significance level of the integrity system variable exceeds 0.05, namely 0.660. Thus, it can be concluded that the third hypothesis (H3) cannot be accepted. This indicates that the integrity system has no effect on the accountability of village fund management.

The t statistical test shows that the significance value of the leadership variable exceeds 0.05, namely 0.135. The conclusion is that H4 is unacceptable. This shows that accountability in managing village funds is not influenced by leadership.

The adjusted R^2 value of 0.607 indicates that 60.7 percent of the variation in the model can be explained by the variables of competence, internal control system, integrity system, and leadership. Meanwhile, the remaining 39.3 percent is explained by other factors not included in the model.

4.2. Discussion

The findings from this study illustrate that the competence of village officials has a positive and significant impact on the level of accountability in managing village funds. The higher the level of competency of village officials, the higher the level of accountability in managing village funds. This shows that in general, the competence of village officials is quite good. They have a strong understanding of their duties and responsibilities. Apart from that, they also understand the regulations governing village fund management, because they have received special training in this regard.

Managing village funds requires individuals who have special skills, so that the village government can manage village funds in accordance with the mandate that has been given. This concept supports stewardship theory, where village officials have a role in serving the community as a form of accountability responsibility. Therefore, village officials must have adequate competence in managing village funds, so that the objectives of using village funds can be achieved appropriately. This view is in line with research conducted by Sofyani et al. (2022), Sarah et al. (2020), and Purba et al. (2020) which emphasizes that the competence of village officials is a factor that influences the accountability of village fund management.

The results of the second hypothesis test show that the internal control system has a positive and significant impact on the level of accountability in managing village funds. This indicates that through the implementation of an internal control system, an organization can carry out its operations more effectively and efficiently, produce reliable financial reports, and safeguard assets well. Consequently, this will increase the organization's confidence in its ability to achieve its stated goals.

This can be observed from the existence of a well-defined organizational structure in the village government. There is clarity regarding the duties and authority of village officials in managing village funds. In addition, the village government has formulated a village fund management plan as an effort to reduce risks. Every expenditure of village funds has been neatly documented, and the village government routinely monitors its performance.

This research supports the concept of stewardship, where a steward or manager has the main responsibility for managing resources carefully and wisely for the benefit of society as a whole. The more effective the implementation of the internal control system by village managers or officials, the higher the level of accountability that can be achieved. These results strengthen research conducted by Yesinia et al. (2018), Aziiz & Prastiti (2019), Hardiningsih et al. (2020), and Rosari & Manabulu (2020). The research concludes that there is a positive relationship between the internal control system and accountability in managing village funds.

The results of testing the third hypothesis show that the integrity system does not have a significant impact on the level of accountability. To have an effective system, concrete actions are needed that ensure compliance and implementation. Many respondents answered "disagree" or "neutral" to questions regarding the integrity system,

indicating deficiencies in the implementation of the system. This may be due to the lack of convincing evidence that the integrity system is actually implemented consistently and has a positive impact.

The results of this study do not support stewardship theory which emphasizes the importance of responsibility and integrity in managing public resources. This finding is in line with research conducted by Sumardi et al. (2022) , Devi et al. (2022) and Eldayanti et al. (2020) , who also found that integrity had no effect on the level of accountability. One of the reasons is that there is still recruitment of village officials through the kinship system, which can result in low awareness and understanding of the value of integrity (Eldayanti et al., 2020) .

The test results for the fourth hypothesis show that leadership does not have a significant impact on the level of accountability. Strong leadership can actually contribute to increasing accountability. However, without adequate resources or appropriate expertise, leaders may face difficulties in ensuring effective implementation of accountability measures. This can be seen from respondents' answers to questions about leadership variables, where many answered "disagree" or "neutral." The large number of responses indicating disagreement or lack of clarity regarding the role of leaders in managing village funds may reflect uncertainty or lack of clarity in this regard.

The findings from this research are contrary to the stewardship theory which states that the people are the principals and the village government acts as the manager (steward). The village head, as the highest leader in the village government, has responsibility for administering village government, development and community. His role is very crucial in this implementation, supported by other members of the village apparatus in carrying out their duties and responsibilities.

This finding is in line with research conducted by Ayem & Fitriyaningsih (2022) , Pitaloka et al. (2022) , Hariani et al. (2022) and Sari et al. (2017) , which shows that the leadership of the village head does not have a significant impact on the level of accountability in managing village funds. This could be due to the fact that village fund management is carried out by the Village Financial Management Technical Implementation Team, which consists of various village officials, including the village head, village secretary, head of financial affairs, and treasurer. Each team member has different authorities and responsibilities. The goal is to ensure that financial control is not in one hand, but in one team. In this context, the leadership role of the village head has limited impact (Ayem & Fitriyaningsih, 2022) .

5. Conclusion

The competence of village officials has a positive and significant impact on accountability in managing village funds. Village officials who have superior competence have the ability to carry out administrative tasks and manage village funds more effectively. The internal control system has a positive and significant impact on accountability in managing village funds. The more effective the internal control system, the higher the level of accountability in managing village funds. The integrity system does not have a significant impact on the accountability of village fund management. Even though the village government has an integrity system, if its implementation is not effective or consistent by village officials, this can create gaps in accountability. Leadership does not have a significant impact on accountability in managing village funds. Leadership without the support of appropriate expertise will have difficulty ensuring effective implementation of accountability measures. The implication of this research is that it is necessary to improve the competence of village officials and the internal control system in order to increase accountability in managing village funds.

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