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The Effect of Village Apparatus Competence, Accessibility of Financial Statements and Village Financial Accounting System on Village Financial Management Accountability (In Darul Imarah Subdistrict, Aceh Besar Regency)**Syamsidar¹, Emmi Suryani Nasution^{1*}, Muhammad Adiya Pradiminata¹**¹Universitas Muhammadiyah Aceh, Faculty of Economics, Departement of Accounting
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Email: emmi.suryani@unmuha.ac.id**ABSTRACT**

This study aims to determine the competence of village officials, the accessibility of financial statements and the village financial accounting system to partially and simultaneously affect the Accountability of Village Financial Management in Darul Imarah District. Data collection techniques using questionnaires. The data analysis technique in this study is to use multiple linear regression analysis. Hypothesis testing using t-Test and F-Test. The results showed that the competence of village officials, the accessibility of financial statements and the village financial accounting system had a partial and simultaneous effect on the Accountability of Village Financial Management in Darul Imarah District.

Keywords: Village Apparatus Competence, Accessibility of Financial Statements, Village Financial Accounting System, Management Accountability, Village Finance

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INTRODUCTION

Village Funds in each village in Indonesia are given annually with a certain amount with the aim of developing the village. Therefore, the role of the community as a direct supervisor is very important and cannot be separated from the role of the Regency/City Government as a funder to monitor the use of village funds. The village fund aims to improve public services in the village, alleviate poverty, advance the village economy, overcome development gaps between villages, and strengthen rural communities as subjects of development. Through village funds, programs from the government can be delivered more quickly to the community so as to achieve a developed, strong and independent village (Permendagri Number 113 of 2014).

According to Indonesia *Corruption Watch* (ICW) there are four factors that cause village fund corruption, namely: first; lack of community involvement in the planning and supervision process of village funds; second; limited competence of village heads and village officials; third; non-optimal village institutions; fourth; high political costs due to the competitiveness of the village head election arena. There are several obstacles in the distribution and use of village funds, such as the low capability and capacity of human resources in village government (Azlina et al., 2017). The active participation of village communities that is still very minimal can cause fraud in managing village finances (Aziz, 2016).

Identifying records, analyzing every record in financial accounting will bring positive changes to village financial accounting. The implementation of controls to ensure the reability of the financial system in the village will ensure a reability of the village financial accounting system. Problems in the accountability of village financial management can be seen from the accuracy of a village's accounting system, transparency that is always carried out per period, the reliability of information owned by village representatives will bring changes by comparing the results managed by them with those managed by others. The relevance of a village financial management is also a problem in it.

Sujarweni (2015: 77) stated that accountability is "a form of necessity for a person (leader / official / implementer) to ensure that the duties and obligations he carries out have been carried out in accordance with applicable regulations. The accountability of village funds can be seen through written reports that are informative and transparent." According to Edison et al (2016: 17) Competence is the ability of an individual to carry out a job correctly and have advantages that are based on matters related to *knowledge*, skills, and attitudes. The village apparatus is part of the Village Government element consisting of the village secretary and other village officials who are village apparatus under the auspices of the Village Head (Lindrianasari, 2017). The lack of competence makes the lack of progress of employees in the work, plus the commitment to organization is also still low, because it has its own busyness, village officials as one of the elements of village actors have their own important role in developing the progress of the nation through the village. Must open access to stakeholders at large the financial statements they produce.

The village financial accounting system is the recording of the transaction process that occurs in the village, as evidenced by notes and then financial recording and reporting so that it will produce information in the form of financial statements used by parties related to the needs needed by the village (Saragih, 2019: 78). Misuse of village funds can also occur due to several factors such as the village is not ready to manage the fund, lack of human resources, village government that is not transparent and accountable (kompasiana.com). The central government provides a large village fund budget to each village, but the impact

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on poverty eradication is still not significant. The reason is, the management of village funds is characterized by many deviations due to weak human resources (HR) of village officials. The problem with village funds is still around mismanagement of the budget because most village heads are unable to read the budget.

METHOD**Data Analysis Techniques**

To analyze the data, the method used is the multiple linear regression method. This multiple linear regression is used to determine whether an independent variable has a significant and positive impact on the dependent variable. The form of the regression equation is (Sugiyono, 2013: 204) :

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

Information:

- Y = Village Fund Management Accountability
- α = Constants
- b_1 - b_2 = Regression Coefficient
- X_1 = Internal Control
- X_2 = Compatibility
- e = Error

Hypothesis Testing**T-test**

Furthermore, the t test is used to test the significance of the influence of each independent variable as follows :

1. If $t_{is\ calculated} > t_{table}$ or significant value < 0.05 can be interpreted as a partially related variable having a significant effect on the independent variable
2. If $t_{counts} > t_{table}$ or significant value > 0.05 can be interpreted as a partially related variable does not have a significant effect on independent variables Data processing using *computer* tools through *statistical product software fo servive solution* (SPSS 22).

Test F (Simultaneous)

The statistical test F (F-Test) or simultaneous test is used to determine whether the independent variables included in the model have a joint or simultaneous influence on the dependent variables (Ghozali, 2011:88). To determine whether the sig value is significant or by comparing the $F_{calculated}$ F value with the table F, with the following conditions.

- If $F_{counts} < F_{table}$, then H_0 is accepted and H_a is rejected
- If $F_{counts} > F_{table}$, then H_a is accepted and H_0 is rejected

RESULT AND DISCUSSION**Validity Testing**

Based on the *out put computer* (SPSS attachment) the entire statement is declared valid because it has a significant rate below 5%. Meanwhile, if done manually, the correlation value obtained by each statement must be compared with the critical value of the product moment correlation where the results show that all statements have a correlation value above the critical value of 5%, which is above 0.199.

This means that the data obtained is valid and can be used for research.

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Reliability Test

To assess the reliability of the questionnaire used, this study used a reliability test based on *Cronbach Alpha* which is commonly used for research. This analysis is used so that the minimum coefficient is acceptable above, 0.60. Reliability tests show that overall the level of reliability has met the requirements (Malhotra 2008:235).

Test Classical Assumptions

The Normality Test is performed to see whether in the regression model bound variables and free variables both have a normal distribution or not. A good regression model in a normally distributed regression model. Data analysis requires normally distributed data to avoid bias in data analysis. Data *outliers* (abnormal) should be discarded because they cause bias in interpretation and affect other data.

Multiple Linear Analysis Results

The results of multiple linear analysis in this study using the variables Village Device Competence (X_1), Accessibility of Financial Statements (X_2), Village Financial Accounting System (X_3) have a positive influence on the bound variable, namely Village Fund Management Accountability (Y).

Based on the results of calculations using SPSS, which explains the competence of village officials, the accessibility of financial statements and the village financial accounting system to the accountability of village financial management in Darul Imarah District, it can be shown in the results of the multiple linear regression equation as follows:

$$Y = 0.371 + 0.328 X_1 + 0.153 X_2 + 0.476 X_3 + e$$

If the numbers in the multiple linear regression are analyzed, it can be described: if variable X_1 (Village device competence) increases by 1 score, it will cause an increase in variable Y (Village Fund Management Accountability) of 0.328 or 32.8%. Based on these results, it shows that the direction of this regression model is positive, which means that the higher the competence, the higher the accountability of village financial management in Darul Imarah District.

The correlation coefficient (R) = 0.510 which shows the competence of village officials, the accessibility of financial statements and the village financial accounting system to the accountability of village financial management in Darul Imarah District is strong at 51.0%. The Determinant Coefficient (Adjusted R^2) shows the confidence, ease and quality of information in online purchasing decisions, at a *determinant* coefficient of 0.236 or 23.6 % and the remaining 76.4 % influenced by other variables outside this model.

DISCUSSION

Hypothesis Testing Results

T-Test Results

To test the signification (real or unreal) showing the competence of village officials, the accessibility of financial statements and the village financial accounting system to the accountability of village financial management in Darul Imarah District, a partial test was used when testing the influence of Competency Variability which showed that a calculated t value was obtained at (X_1) of 2.815 The table t value at a confidence level of 95% indicates a figure of 1.9861. Because the value of t counts $>$ t table, H_a is accepted and rejecting H_0

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is rejected which can be interpreted to mean that there is a significant influence between the competence of village officials on the accountability of village financial management in Darul Imarah District.

Accessibility of financial statements showing that obtained a calculated t value at (X_2) of 2.073 table t value at a confidence level of 95% indicates a number of 1.9861. Because the t value is calculated $> t$ the table then H_0 is accepted and rejecting H_a is rejected which can be interpreted to mean that there is no significant influence between accessibility of financial statements to accountability for village financial management in Darul Imarah District.

The village financial accounting system which shows that obtained a calculated t value at (X_3) of 5.121 table t value at a confidence level of 95% indicates a figure of 1.9861. Because the value of t counts $> t$ table, H_0 is accepted and rejects H_a which can be interpreted to mean that there is no significant influence between the village financial accounting system on the accountability of village financial management in Darul Imarah District.

F Test Results

The test to show the competence of village officials, the accessibility of financial statements and the village financial accounting system to the accountability of village financial management in Darul Imarah District is the F test.

Based on the table it is seen that a significant level of $10,795 > 2,704$. So it can be concluded that there is a problem with the competence of village officials, the accessibility of financial statements and the village financial accounting system to the accountability of village financial management in Darul Imarah District.

IMPLICATIONS

The correlation coefficient (R) = 0.510 which shows the competence of village officials, the accessibility of financial statements and the village financial accounting system to the accountability of village financial management in Darul Imarah District is strong at 51.0%. The Determinant Coefficient (Adjusted R^2) shows the confidence, ease and quality of information in online purchasing decisions, at a *determinant* coefficient of 0.236 or 23.6 % and the remaining 76.4 % influenced by other variables outside this model.

CONCLUSION

The conclusion that can be given from this study is that the competence of village officials partially affects the Accountability of Village Financial Management in Darul Imarah District, The accessibility of financial statements has a partial effect on the Accountability of Village Financial Management in Darul Imarah District, the village financial accounting system has a partial effect on the Accountability of Village Financial Management in Darul Imarah District and Competence of village officials, the accessibility of financial statements and the village financial accounting system have a simultaneous effect on the Accountability of Village Financial Management in Darul Imarah District. The advice in this study is to hope that village officials will increase their commitment to carry out their work, and for subsequent researchers to conduct more in-depth research on village financial management.

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