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## Determinants Of Accountability for Village Funds Management to Achieve Good Governance

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### **Abstract:**

*This research aims to determine and analyze both partial and simultaneous determinants of accountability for village funds management to achieve good governance in Bagan Sinembah Raya District. This research is empirical research using quantitative methods. The object of research is the village apparatus in the Bagan Sinembah Raya subdistrict with a total sampling method sample selection totaling 108 village officials. The data source used is primary data. A questionnaire is employed as the data-gathering tool. The data was analyzed using multiple approaches to linear regression analysis. The study's conclusions show how the degree of accountability in village funds management is influenced by the government's internal control system, the efficiency of the village apparatus, and the usage of information technology.*

**Keywords:** *apparatus competence; information technology utilization; internal control system; village fund management.*

[The word limit for the submission is 6000-10000 words (including footnotes and abstract)]

## **I. Introduction**

Public accountability is the duty agent (government) to manage source power, report, and reveal all activities and related activities with the use of source public power to give a mandate. This is indicative of the current state of the public sector in Indonesia, as calls for public institutions to be held accountable have developed on both a national and regional level (Mahmudi, 2013). Government accounting principles such as accountability and transparency management

finance public not only serve as a central government requirement but also serve a local, village-like role. Villages play a very vital operate as an organizational unit that interacts directly with government agencies and society from all backgrounds, interests, and requirements. appropriate development of Village development determines a nation since developed nations cannot exist without developed provinces, developed provinces cannot exist without

developed districts, and non-developed districts cannot exist without developed villages.

Human resource considerations can have an impact on accountability village fund management because without the current engagement of human resources, good governance reports finance cannot be realized (Sedarmayanti, 2017). Technology information utilization is expected capable make it easier for village recipients of village fund transfers to take responsibility for management finance. Subsequently, Regulation Government No. 60 of 2008 defines system internal control as a crucial procedure in the actions and activities conducted consistently by the leadership and all staff to provide sufficient confidence in accomplishing the organization's goal through accurate financial reporting, effective and efficient operations, safeguarding state assets, and adherence to legal requirements.

An interesting phenomenon about village funds, specifically accountability village fund management, took place in the Bagan Sinembah Raya District of the Rokan Hilir Regency. Details regarding the distribution of village funds owned by the villages in Bagan Sinembah Raya District, Rokan Hilir Regency, and Riau Province are provided below.

**Table 1. 1**

**Allocation of Village Funds in Bagan Sinembah Raya District 2021 Budget**

Village	ADD Budget	Realization of ADD	Absorption %
Jaya Makmur	766,379,473	469,333,333	61%
Bagan Sinembah Barat	1,057,285,680	449,333,333	42%
Bagan Sinembah	1,107,243,187	894.205.254	81%
Bagan Sinembag Timue	964,031,457	419,833,333	44%
Panca Mukti	475,612,008	245,333,333	52%
Harapan makmur	884,909,924	430,833,333	49%
Harapan Makmur selatan	622,354,713	410,333,333	66%
Salak	742,655,034	398,333,333	54%
Bagan Sinembah utara	916.655.367	439,333,333	48%
Average			55%

Source: Village Office of Vagan Sinembah Raya, 2023

The table above shows that the sub-district of Bagan Sinembah Raya accepts allocation of village funds is big enough. However, the absorption of village funds is still lower classified.

Allocation of village funds is useful for financing infrastructure development, empowerment of economy society, and improvement of well-being and social life in the village. The low uptake of village fund allocations was triggered by the change from the old application to a new application for managing village finances developed by the Financial and Development Monitoring Agency (BPKB). System finances used by the government in managing village funds is a device financial system software village (Siskeudes). However, the apparatus village still feels difficulty in operating "Siskeudes" because of unequipped training.

Transparency in fund management in Bagan Sinembah Raya District yet maximum. Because only a number of the village announced information use budget and realization of village funds.

## II. Legal Materials and Methods

### 1. Agency Theory

Public sector organizations are built on the foundation of agency theory. As stated by Mardiasmo (2022), accountability is the responsibility of the government, as the party holding the trust, to be held accountable for all actions and activities that are in line with its duty to the community, as the party giving the trust, who has the right to request such accountability.

According to Mardiasmo's perspective on accountability in the public sector, there is an agency link (agency theory) between the government as an agent and the community as principal in regional government administration. Here, village funds are managed by good governance principles by the local government (agent). They report to the government, which put into effect Law Number 6 of 2014 on villages, and they represent the village community (principal) in development activities by serving as trustees. Accountability implies total authority over all government actions, making the government's function as an agent crucial in ensuring that the government is held responsible for its actions by the people or principal. Accountability is the process of establishing oversight by distributing authority across different government agencies. This prevents power from accumulating and fosters reciprocal oversight.

## 2. Accountability Theory

Accountability is the process of establishing oversight by distributing authority across different governmental entities, which prevents power from accumulating and fosters conditions for reciprocal oversight. Liang Gie (2001) states that accountability is the awareness of a public interest manager to carry out his duties as well as possible without obeying the witness of other parties who are the targets of accountability. The difference between responsibility and accountability is that responsibility in the context of accountability is directed by a manager of public interests towards other parties, while responsibility in the context of accountability is directed by a manager of public interests towards himself.

## 3. Development Theory

Village community development is carried out based on three principles (Zamhariri, 2008), namely:

- a. The principle of integral development is balanced development seen from the aspects or elements of society from all development sectors.
- b. Own strength means that every business must be based on the strength or ability of the community itself, of course, you don't have to expect help from the government.
- c. The principle of collective seining means that development efforts must be carried out in areas or sectors that are truly felt to be a need for the community concerned.

### ***Good Government Governance***

Mardiasmo (2018:23) defines good governance as the use of management in a stable and responsible development that is consistent with democratic and efficient market principles. According to Sedarmayanti (2014:5), the following is an explanation of the principles of Good Government Governance:

- a. Participation means that everyone must have equal voting rights in the decision-making process.

- b. Transparency means that information must be freely accessible and must be provided adequately.
- c. Accountability means that decision-makers in service sector organizations and citizens are accountable to the public.

### **Village Autonomy**

Article 7 Letter B of Government Regulation No. 72 of 2005 gives a wide, realistic, and responsible overview of village autonomy, while government affairs remain the province of the district/city whose regulations are delegated to the village. Broad autonomy authority is defined as the regional freedom to organize government. This freedom involves the ability to exercise authority over all governmental functions, except for those related to foreign policy, military and security, justice, monetary and fiscal matters, and religion.

A solid foundation for villages to realize "Development Communities"—where villages are no longer at an administrative or subordinate level of the region but rather as "independent communities" with the right to speak for their communities—has been established by the enactment of Law No. 22 of 1999, which was further refined by the enactment of Law No. 32 of 2004 concerning regional government.

### **Village government**

The village has the authority as stated in Government Regulation No. 72 of 2005 concerning villages, namely:

- a. Conducting government affairs based on the principal right of the village
- b. Conducting government affairs that fall under the authority of the district or city and the management of which is handed over to the village, namely government affairs which can directly improve community services.
- c. Assistance duties from the government, provincial government, and district or city government.
- d. Other matters handed over to the village under the law

## **Village Fund**

Village funds are sourced from the state budget and transferred through the district/city budget and expenditure. The funds are used to finance government administration, development implementation, community development, and empowerment, according to Government Regulation No. 60 of 2014.

## **Accountability for Village Fund Management**

The principle of accountability is the principle that ensures that the government is responsible for its programs. Government accountability is in line with the basic principle of democracy, namely, sovereignty is in the hands of the people. The government implements and regulates people's lives using public financial resources. So that the government is obliged to provide accountability for all activities to the community

## **Competency of Village Apparatus**

The competence of village apparatus is the knowledge, skills, and behavioral attitudes possessed by village officials that are needed to carry out the duties of their positions professionally, effectively, and efficiently. Quality government officials are a benchmark that can be used as a benchmark or comparison to know the resources they have and can be used as a basis for determining the personal quality of village officials.

## **Utilization Technology Information**

Utilization technology information is the benefits expected by users' system information in carrying out their task or behavior in using technology at the moment do work. The measurements are based on intensity utilization, frequency utilization, and quantity application or device software used. Utilization of appropriate technology and supported by expert personnel who operate it can increase the performance agency government.

## **System Internal Control**

The central government and regional governments use the Government Internal Control

System (SPIP) as a comprehensive internal control system. Internal control is designed to ensure that organizational objectives will be achieved through operational efficiency and effectiveness, presentation of reliable financial reports, and compliance with applicable laws and regulations as stated in the definition of control according to COSO (Committee of Sponsoring Organizations Treadway Commission).

## **The Influence of Village Apparatus Competence on Village Fund Management Accountability**

Since human resources are necessary to produce high-quality financial reports, it is theoretically possible for human resource factors to have an impact on accountability in village fund administration (Sedarmayanti, 2017). The influence of village apparatus competence on accountability in managing village funds is one of the crucial aspects in ensuring the success of development programs at the village level. Village apparatus competencies include understanding regulations, management skills, and technical abilities needed to manage village funds. When village officials have adequate competence, they can plan, implement, and supervise the use of village funds more efficiently and effectively.

**H1: Village apparatus competence influences the accountability of village fund management.**

## **Utilization of Information Technology and Accountability in Village Fund Management**

Because the information provided by information technology is generated in real-time, it can expedite reporting and make oversight easier. According to Maharani (2021), the use of information technology is an important catalyst to increase accountability in village fund management. Information technology enables transparency, speed, and accuracy in financial reporting and monitoring the use of village funds.

With information technology, accountability in village fund management can be increased significantly, making the fund

management process more transparent, efficient, and accurate. This not only helps in maintaining the integrity and sustainability of development programs at the village level but also builds trust in the community and related parties in the appropriate use of village funds.

**H2: Utilization of information technology influences the accountability of village fund management.**

**Government's Internal Control Framework and Village Fund Management's Accountability**

The Government's Internal Control System has a significant influence on accountability in the management of village funds. The internal control system is a framework designed to ensure efficiency, effectiveness, and compliance with regulations and policies in the use of village funds.

The internal control system helps in monitoring every stage of village fund use, from planning, and implementation, to reporting. A strong internal control system will increase accountability in village fund management. Thus, the implementation and maintenance of an effective internal control system is essential to ensure good management of village funds

**H3: The government's internal control system influences the accountability of village fund management.**

**Apparatus Competence, Utilization of Information Technology, and the Government's Internal Control System and Accountability in Village Fund Management.**

Accountability for village fund management can be improved in various ways, one of which is by increasing the competence of village officials, the use of information technology, and the government's internal control system (SPIP). High competency of village officials can increase accountability in managing village funds. Competent village officials have sufficient knowledge and skills to carry out their duties and functions effectively and efficiently. Competent village officials are also better able to

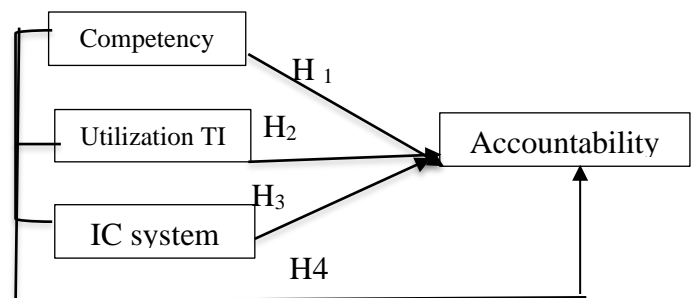
understand and apply laws and regulations related to village fund management.

Information technology use can improve village financial management accountability. Village officials can handle village finances more effectively, honestly, and efficiently with the use of information technology. Village leaders can also benefit from information technology by having more community members participate in the financial management process. Management of village funds can become more accountable with the use of an efficient SPIP. local administrators can prevent and identify inconsistencies in the management of local money with the use of SPIP.

SPIP can also help village officials to increase transparency and accountability in village fund management. Based on this description, the hypothesis formulated is as follows:

**H4: The competency of village officials, the use of information technology, and the government's internal control system simultaneously influence the accountability of village fund management.**

Figure 2.1  
Research Model



**Research Methods**

This study employs quantitative methodologies and is empirical. Nine villages/districts in the Bagan Sinembah Raya District, Rokan Hilir Regency, Riau Province were the sites of this study. There are two types of variables employed in this study: independent and dependent. The competency of village officials (X1), the application of technology (X2), and the internal control system (X3) are the independent variables in this study. Accountability of village fund management is a dependent variable in this study (Y). The population in this study was all

village government officials in 9 villages/districts in Bagan Sinembah Raya District. There are 12 village officials in each village, so from the 9 villages used as research objects, the total population for this study is 108 people. In this research, the data source used is primary data. Primary data was obtained from the results of a questionnaire distributed to 108 respondents. Questionnaires were given to village officials who were the research sample to obtain the necessary data. Validity and reliability tests are used in this study's data quality assessment. A questionnaire's validity is evaluated using the validity test. Reliability testing is a test of how well an instrument is developed to measure a particular concept that you want to measure (Sekaran, 2017). This test was carried out using the Cronbach alpha. The multiple regression equation model in this study is as follows

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

In the meanwhile, the F statistical test, the determinant coefficient (R<sup>2</sup>), and the individual parameter significance test (T-test) are utilized in hypothesis testing.

## Results and Discussion

### Research data

Table 4.2 illustrates the amount of data used in this study

Table 4. 2  
Details Return Questionnaire

No	Information	Amount
1.	Number of Samples	108
2.	Distributed questionnaires	108
3.	Questionnaires are not return	27
4.	Returned questionnaire	81
5.	The questionnaire that can be processed	81
Response rate = $81/108 \times 100\%$		75%
Usable response rate = $81/81 \times 100\%$		100%
Data obtained		81

Source: Data processed

From data collection activities, a total of N=81 was obtained and the data was then processed, processed, and analyzed to answer the problem formulation and objectives of this research.

### Description Respondent

Respondent descriptions have important benefits in providing information about the characteristics and profiles of individuals or groups who are the subjects of research.

Table 4. 3  
Demographics Respondent Based on Age

Age	Frequency	Percentage (%)
Less than 25 years old	12	15%
26 to 35 years old	24	30%
36 to 55 years old	38	47%
more than 55 years	7	9%
Total	81	100%

Source: Data processed

Table 4.3 describes that of the 81 respondents, the majority of respondents were in the age range of 36 to 55 years. These findings indicate that the majority of respondents are in the mature and productive age group, so it can be concluded that they may have a more mature level of understanding and can provide weighted responses to the statement items in the framework of this research. Respondents based on gender obtained through the questionnaire were grouped into two categories. Details of the number of respondents in each category describe the proportion level as follows:

Table 4. 4  
Demographics Respondent by Gender

Gender	Frekuensi	Percentage (%)
Male	47	58%
Female	34	42%
Total	81	100%

Source: Data processed

Table 4.3, indicates that there are more male respondents than female. These findings reflect balanced representation and include both genders, providing a more comprehensive picture of the population that was the subject of the study.

Respondents based on the level of education obtained questionnaire were grouped into five categories. Respondents obtained in a way detailed proportion as follows:

Table 4. 5  
Demographics Respondent Based on Education Level

Last education	Frequency	Percentage (%)
SENIOR HIGH SCHOOL	34	42%
D3	25	31%
S1	13	16%
S2	4	5%
Other	5	6%
Total	81	100%

Source: Data processed

Table 4.4 illustrates that the highest level of education of respondents is high school, namely 34 people with a percentage of 42%. "This means that respondents have a good educational background, which shows their ability to understand the concept of accountability in village fund management.

Respondents based on position obtained through questionnaires grouped become ten categories. Respondents obtained in a way detailed through level proportion as follows:

**Table 4.6**  
**Demographics Respondent Based on Position**

Position	Frequency	Percentage (%)
Village head	9	11%
Village secretary	7	9%
KAUr Finance	9	11%
KAUr Planning	6	7%
Head of Administration	8	10%
Head of Government Secretary	8	10%
Head of Welfare	5	6%
Head of Services	8	10%
Village Office Staff	18	22%
Other	3	4%
Total	81	100%

Source: Data processed

Table 4.5 demonstrates that the village secretary, head of finance, head of planning, head of administration, head of the government secretary, and head of the village Head of Welfare, and Head of Services are 60 people with a percentage of 74%. This means that the majority of respondents are people who are directly involved and responsible for managing village funds.

## Statistics Descriptive

**Table 4.6**  
**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Competence Village Apparatus (X1)	81	2.38	4.63	3.8931	.49552
Utilization Technology Information (X2)	81	2.25	4.75	3.7689	.60353
System Internal Control (X3)	81	2.60	4.70	3.9160	.49635
Accountability Village Fund Management (Y)	81	2.10	4.70	3.8383	.63866
Valid N (listwise)	81				

Source: SPSS output

The Village Apparatus Competency variable in Table 4.6 above has a minimum value of 2.38, a maximum value of 4.63, an average value (mean) of 3.89, and a standard deviation of 0.496. This suggests a minimal variance or a good data spread. The fact that the mean score of 3.89 suggests that the respondents are generally satisfied

with the level of competence of the village apparatus.

The Information Technology Utilization variable has the following values: 2.25 is the minimum, 4.75 is the highest, 3.77 is the average (mean), and 0.604 is the standard deviation. The respondents' positive impression of the usage of information technology is indicated by the mean score of 3.77.

The Government Internal Control System variable has an average value of 3.92, a standard deviation of 0.496, a maximum value of 4.70, and a minimum value of 2.60. The respondents' good impression of the government's internal control system is indicated by the mean score of 3.92. The Village Fund Management Accountability variable has the following values: 2.10 is the minimum, 4.70 is the highest, 3.84 is the average (mean), and 0.639 is the standard deviation. The respondents' positive impression of the accountability of village fund management is indicated by the mean score of 3.84.

**Table 4.4**  
**Frequency Table Answer Respondent**

Variable	SS (%)	S (%)	N (%)	TS (%)	STS (%)	Total (%)
Competence Village Apparatus	25.2	44.6	25.6	3.4	1.2	100
Utilization Technology Information	18.1	53.7	17.3	8.8	2.2	100
System Government Internal Control	15.4	65.8	13.8	4.8	0.1	100
Accountability Village Fund Management	14.7	63.6	14.1	6.2	1.5	100

Source: Data processed

It may be concluded that respondents' opinions of the government's internal control system, the use of information technology, and village apparatus competence are usually favorable. This demonstrates that respondents think these elements have been applied successfully in the situation that has been observed.

## Data Quality Test

The results of validity testing can be seen in Table 4.8

**Table 4.5**  
**Variable Validity Test Results in Competence Village Apparatus**

Variable	Item Statement	r <sub>count</sub>	r <sub>table 5%</sub>	Status
		N = 81	Df = N = 81	
Competence Village Apparatus (X1)	1	0.864	0.2185	Valid
	2	0.793	0.2185	Valid
	3	0.760	0.2185	Valid
	4	0.342	0.2185	Valid

	5	0.422	0.2185	Valid
	6	0.349	0.2185	Valid
	7	0.489	0.2185	Valid
	8	0.633	0.2185	Valid

Source: SPSS output

Table 4.8 provides evidence that, at a significance level of 5% (0.05) and a degree of freedom (df) of 81, the calculated r-values for each statement item in the Village Apparatus Competency variable are greater than the r-values of the product moment table, resulting in a figure of 0.2185. The statement items in the Village Apparatus Competency variable can be classified as "valid" based on a comparison of these values.

**Table 4.6**  
Variable Validity Test Results Utilization Technology Information

Variable	Item Statement	$r_{count}$	$r_{table\ 5\%}$	Status
		N = 81	Df = N = 81	
Utilization Technology Information (X2)	1	0.675	0.2185	Valid
	2	0.592	0.2185	Valid
	3	0.640	0.2185	Valid
	4	0.771	0.2185	Valid
	5	0.778	0.2185	Valid
	6	0.755	0.2185	Valid
	7	0.758	0.2185	Valid
	8	0.787	0.2185	Valid

Based on the information contained in Table 4.9, it can be seen that each statement item in the Information Technology Utilization variable shows a calculated R-value that is greater than the R-value of the product moment table at a significance level of 5% (0.05) with a degree of freedom (df) of 81, which yields a figure of 0.2185. By comparing these values, it can be concluded that the statement items in the Information Technology Utilization variable can be categorized as "valid".

**Table 4.10**  
Variable Validity Test Results System Government Internal Control

Variable	Item Statement	$r_{count}$	$r_{table\ 5\%}$	Status
		N = 81	Df = N = 81	
System Government Internal Control (X3)	1	0.705	0.2185	Valid
	2	0.549	0.2185	Valid
	3	0.794	0.2185	Valid
	4	0.650	0.2185	Valid
	5	0.779	0.2185	Valid
	6	0.755	0.2185	Valid
	7	0.729	0.2185	Valid
	8	0.828	0.2185	Valid
	9	0.619	0.2185	Valid
	10	0.811	0.2185	Valid

Source: SPSS output

With degrees of freedom (df) of 81 and a significance level of 5% (0.05), Table 4.10's data indicates that each statement item in the Government Internal Control System variable has a

calculated r-value that is higher than the R-value of the product moment table, yielding a figure of 0.2185.

It is possible to determine whether the statement items in the Government Internal Control System variable can be classified as "valid" by comparing these values.

**Table 4.7**  
Validity Test Results in Variable Accountability Village Fund Management

Variable	Item Statement	$r_{count}$	$r_{table\ 5\%}$	Status
		N = 81	Df = N = 81	
Accountability Village Funds (Y)	1	0.906	0.2185	Valid
	2	0.861	0.2185	Valid
	3	0.779	0.2185	Valid
	4	0.620	0.2185	Valid
	5	0.685	0.2185	Valid
	6	0.791	0.2185	Valid
	7	0.779	0.2185	Valid
	8	0.879	0.2185	Valid
	9	0.856	0.2185	Valid
	10	0.855	0.2185	Valid

Source: SPSS output

Table 4.11's data indicates that, at a significance level of 5% (0.05), each statement item in the Village Fund Management Accountability variable has a calculated r-value greater than the r-value of the product moment table with 81 degrees of freedom (df), yielding a figure of 0.2185. The statement items in the Village Fund Management Accountability variable can be classified as "valid" based on a comparison of these values.

## Reliability Test

**Table 4.8**  
Reliability Variable

Variable	Item Statement	$r_{count}$	$r_{table\ 5\%}$	Status
		N = 81	Df = N = 81	
Accountability Village Fund Management (Y)	1	0.906	0.2185	Valid
	2	0.861	0.2185	Valid
	3	0.779	0.2185	Valid
	4	0.620	0.2185	Valid
	5	0.685	0.2185	Valid
	6	0.791	0.2185	Valid
	7	0.779	0.2185	Valid
	8	0.879	0.2185	Valid
	9	0.856	0.2185	Valid
	10	0.855	0.2185	Valid

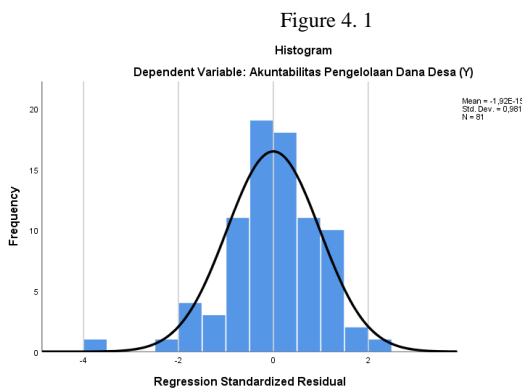
Source: SPSS output

Table 4.12 presents the findings of a reliability analysis utilizing Cronbach's alpha, which indicates that all research variables have alpha values greater than 0.6. This demonstrates that every variable in the measurements made may be classified as dependable or reliable.

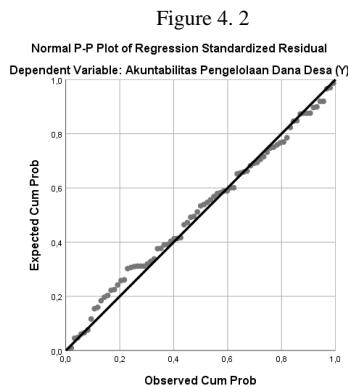
## Test Assumptions Classic

The normality test, which uses the histogram approach to determine whether the data have a normal distribution, the normal P-P Plot test, and the Kolmogorov-Smirnov test are examples of traditional assumption testing in this study. In addition, a heteroscedasticity test using Scatterplot was used to determine whether heteroscedasticity was present in the data, and a multicollinearity test using Tolerance and VIF (Variance Inflation Factor) value analysis was performed to test for multicollinearity issues between variables.

**Normality test**



Based on Figure 4.1, the histogram shows a symmetrical shape and is similar to a normal curve, which indicates that the data tends to follow a normal distribution.



The fact that the data points in Figure 4.2 are situated near the diagonal line on the probability plot further indicates that the distribution of the study's data is almost normal. As a result, it can be said that the distribution of the data is generally normal.

Table 4. 13  
**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residu
N		81
Normal Parameters <sup>a</sup>	Mean	,0000000
	Std. Deviatric	,25959312

Most Extreme Differ	Absolute	,077
	Positive	,041
	Negative	-,077
Statistical Tests		,077
Asymp. Sig. (2-tailed)		,200 <sup>c,d</sup>

- a. Test distribution is Normal.
  - b. Calculated from data.
  - c. Lilliefors Significance Correction.
  - d. This is a lower bound of the true significance.
- Source: SPSS output

Based on the Kolmogorov-Smirnov test results contained in Table 4.13, a significance value of 0.200 was obtained, which is greater than the significance level set at 0.05. This shows that the residual value meets the normal distribution assumption.

**Multicollinearity Test**

The Variance Inflation Factor, or VIF, value can be used to identify multicollinearity. In the situation that the tolerance value is larger than 0.10 and the VIF value is less than 10, a regression model is considered free of multicollinearity issues.

Table 4. 14  
**Coefficients<sup>a</sup>**

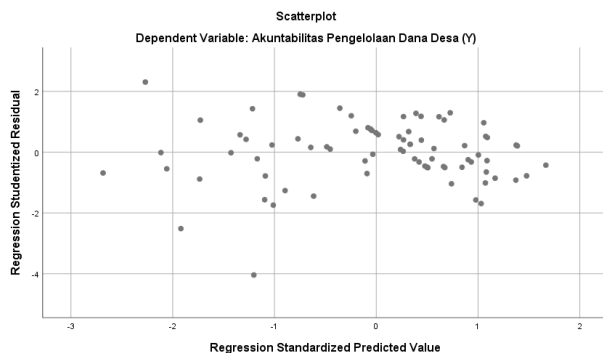
Model	Collinearity Statistics	
	Tolerance	VIF
Competence Village Apparatus (X1)	,417	2,400
Utilization Technology Information (X2)	,187	5,361
System Internal Control (X3)	,300	3,329

<sup>a</sup>. Dependent Variable: Accountability Village Fund Management (Y)  
Source: SPSS output

Table 4.14 illustrates that none of the independent variables has a VIF value of more than 10 and none has a tolerance value of less than 0.10. The VIF value for the Village Apparatus Competency variable is (2.400 < 10) with a tolerance value of (0.417 > 0.10). The VIF value for Utilization of Information Technology is (5.361 < 10) with a tolerance value of (0.187 > 0.10). Meanwhile, the VIF value for the Government Internal Control System is (3.329 < 10) with a tolerance value of (0.300 > 0.10). Thus, it can be concluded that all independent variables used in this research passed the multicollinearity test.

## Heteroscedasticity Test

Figure 4.3



Based on Figure 4.3, it can be seen that the distribution pattern of data points tends to be even and does not form a special pattern. This means that there is no homoscedasticity in the data in this study.

## Analysis Regression Multiple

Table 4.9  
Analysis Regression Multiple

Model	Coefficients <sup>a</sup>				
	Unstandardized Coefficients	Std. Error	Standardized Coefficients	t	Sig.
V1 (Constant)	-.908	,294		-3,095	,003
Competence Village Apparatus (X1)	,257	,092	,199	2,774	,007
Utilization Technology Information (X2)	,309	,113	,292	2,719	,008
System Internal Control (X3)	,660	,109	,513	6,070	,000

a. Dependent Variable: Accountability Village Fund Management (Y)  
Source: SPSS output

The regression equation is shown below based on Table 4.15 above:

$$\text{Model 1: } Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3$$

$$Y = -0.908 + 0.257X_1 + 0.309X_2 + 0.660X_3$$

Interpretation based on this equation can be interpreted as follows:

- The Village Fund Management Accountability Variable (Y) is equal to -0.908 if the value of the independent variable is equal to zero, as indicated by the constant (a) = -0.908.
- The regression coefficient for Village Apparatus Competency (X1) is positive (unidirectional) at 0.257, meaning that if Village Apparatus

Competency is increased by one unit, assuming the Use of Information Technology (X2) and Internal Control Systems (X3) are ignored, it will increase Village Fund Management Accountability (Y) is 0.257.

- Information Technology Utilization (X2) has a positive (unidirectional) regression coefficient of 0.309, which means that an increase of one unit in Information Technology Utilization will raise Village Fund Management Accountability (Y) by 0.309, assuming that Village Apparatus Competency (X1) and Internal Control System (X3) are left unchanged.
- The Internal Control System (X3) has a positive (unidirectional) regression coefficient of 0.660, which means that an increase of one unit in the Internal Control System will increase Village Fund Management Accountability (Y) by 0.660, assuming that Village Apparatus Competency (X1) and Information Technology Utilization (X2) are ignored.

## Significant Individual Parameter Test (t Statistical Test)

Based on Table 4.15, it can be interpreted as follows:

### 1. Influence of Village Apparatus Competency (X1) on Village Fund Management Accountability (Y)

Village Apparatus Competence (X1) has a significant and positive effect on Fund Management Accountability Village (Y), as indicated by the fact that Ho is rejected and Ha is accepted, with a t count value greater than t table  $2.774 > 1.991$  and a significant value of  $0.000 < 0.005$ .

### 2. Influence of the Utilization of Information Technology (X2) on Village Fund Management Accountability (Y)

Given that the t count value is greater than the t table ( $2.719 > 1.991$ ) and the variable Information Technology Utilization (X2) has a significant value of  $0.000 < 0.008$ , it can be concluded that Ho is rejected and Ha is accepted, indicating that Information Technology Utilization (X2) has a significant and partially positive impact on Accountability for Village Fund Management (Y).

### 3. Influence of the Internal Control System (X3) on Village Fund Management Accountability (Y)

It can be concluded that  $H_0$  is rejected and  $H_a$  is accepted based on the fact that the Internal Control System variable (X3) has a significant value of  $0.000 < 0.000$  and the t count value is greater than the t table  $6.070 > 1.991$ . This indicates that the Internal Control System (X3) partially has a positive and significant effect on Accountability for Village Fund Management (Y).

#### F Statistical Test

Table 4.16

ANOVA <sup>a</sup>					
Model		Sum of Squares	df	Mean Square	Sig.
1	Regression	27,240	3	9,080	129,689 <sup>b</sup>
	Residual	5,391	77	,070	
	Total	32,631	80		

a. Dependent Variable: Accountability Village Fund Management (Y)  
 b. Predictors: (Constant), System Internal Control (X3), Competency Village Apparatus (X1), Utilization Technology Information (X2)  
 Source: SPSS output

Based on table 4.16, shows that the level of significant value is  $0.000 < 0.050$  with a Fcount value of  $129.689 > F_{table} 2.723$ , it can be concluded that  $H_0$  is rejected and  $H_a$  is accepted, meaning Competence of Village Apparatus (X1), Utilization of Information Technology (X2) and Internal Control System (X3) simultaneously (together) have a positive and significant effect on Village Fund Management Accountability (Y).

#### Coefficient of Determination ( $R^2$ )

Table 4.17  
Model Summary<sup>b</sup>

Model	R	Adjusted R Square	Std. Error of the Estimate
1	,914 <sup>a</sup>	,835	,26460

a. Predictors: (Constant), System Internal Control (X3), Competency Village Apparatus (X1), Utilization Technology Information (X2)

b. Dependent Variable: Accountability Village Fund Management (Y)

Source: SPSS output

Table 4.17 indicates that the Adjusted R Square value is 0.828. This indicates that independent variables like Village Apparatus Competence (X1), Utilization Information Technology (X2), and Internal Control System (X3) can account for 0.828, or 82.8%, of the variation in the dependent variable, Village Fund Management Accountability (Y). In the meantime, variables not

included in this research model affect or explain the remaining 17.2%.

Table 4.10  
Research Hypothesis Testing Results

Decision	Statement	Significance	Hypothesis
H1	The Competence of Village Apparatus Influences Accountability Village Fund Management	0,007	Accepted
H2	The Utilization of Technology Information Influences the Accountability of Village Fund Management	0,008	Accepted
H3	The Government's Internal Control System Influences the Accountability of Village Fund Management.	0,000	Accepted

Source: Data Processed

## Discussion of Research Results

### Influence Competence Village Apparatus against Accountability Village fund management

According to the first hypothesis in this study, the accountability of village fund management is influenced by the officials' level of competency. The research's test results demonstrate that in Bagan Sinembah Raya District, Rokan Hilir Regency, Riau Province, partial apparatus competency has a good and significant impact on the accountability of village fund administration. Thus, it is possible to accept hypothesis H1, which claims that accountability in the management of village money is positively impacted by apparatus competency.

### Influence Utilization Technology to Accountability Village Fund Management

The use of information technology improves the accountability of village budget administration, according to the second hypothesis in this study. The research's test findings demonstrate that, in Bagan Sinembah Raya

District, Rokan Hilir Regency, Riau Province, the accountability of village fund management is positively and significantly impacted by the partial usage of information technology. Therefore, hypothesis H2 which states that the use of information technology has a positive effect on accountability in managing village funds can be accepted.

## Conclusion and Suggestions

In general, the conclusions of this study are:

1. Partially competency apparatus, use of information technology, and government internal control systems influential to accountability for managing village funds.
2. Simultaneously competence apparatus village, utilization technology information and systems government internal control influential to accountability village fund management.

The suggestions regarding these conclusions are as follows:

1. For village officials in Bagan Sinembah Raya District, Rokan Hilir Regency, Riau Province, to be able to maintain and improve their performance and increase their competence through continuous training and development to improve the quality of public services and ability to face changes and challenges. Village officials are also expected to be able to utilize information technology optimally in managing village finances to increase the accuracy, transparency, and efficiency of financial reporting.
2. Encourage more village communities to actively participate in the management of village finances and take on the role of supervisors to guarantee accountability and openness in the use of village funds. To address inconsistencies or issues with village money management, open a complaint procedure or line of communication with the village administration.
3. Future researchers, can conduct more in-depth research on other factors that can influence the accountability of village fund management,

such as community participation, quality of supervision, and the role of village government institutions. To obtain a more complete picture of the accountability of village fund management at the national or regional level, expand the research area to include other regions or villages. employing a wider range of research techniques, such as case studies, questionnaires, and qualitative research, to deepen our understanding of the variables influencing accountability in village fund administration.

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