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The Effect of Village Apparatus Capacity, Internal Control System, and Information Technology Utilization on Village Fund Management Accountability

(Case Study in Kunduran Subdistrict, Blora Regency)

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Abstract: This study aims to determine the effect of village apparatus capacity, internal control system, and utilization of information technology on accountability of village fund management. The research method used in this study is quantitative method. The population in this study is the village apparatus located in villages throughout Kunduran District. The sample criteria used in the study were a) village officials consisting of the village head, village secretary, and village treasurer,b) have a minimum working period of 1 year and a minimum level of education of high school / high school equivalent. The sampling technique used in this study used *purposive sampling* techniques. The result of this study is that partially the village apparatus capacity variable (X1) and information technology variable (X3) have an effect on the accountability of village fund management (Y), while the internal control system variable (X2) has no influence on the accountability of village fund management (Y). The results obtained on the T test for the village apparatus capacity variable (X1) obtained t count t count 2,383 > t table 2,003; internal control system variable (X2) obtained t count -0.387 < t table 2.003; and the information technology variable (X3) obtained t count 4.465 > t table 2.003 . Simultaneously, village apparatus capacity variables (X1), internal control system variables (X2), and information technology variables (X3) have a significant effect on the accountability of village fund management (Y) by obtaining F count 11,056 > F table 2.77. The value of the R 2 test explains the effect of village apparatus capacity variables (X1), internal control system variables (X2), and information technology variables (X3) on the accountability of village fund management (Y) of 0.372 or 37.2%,while the remaining 61.0% is influenced by other factors outside the study.

Keywords: Village Apparatus Capacity, Internal Control, Utilization of Information Technology, Accountability of Village Fund Management.

1. Introduction

The enactment of Law Number 6 of 2014 concerning Villages which was then followed up by Government Regulation Number 60 of 2014 concerning Village Funds sourced from the Regional Budget shows that villages get national development priorities. The main objective of the village law is to increase village independence through village development programs and activities as well as village community empowerment, the law has shifted the development approach to the village from the object to the subject of development. Villages are a priority for government development in accordance with the President's Vision and Mission, namely building Indonesia from the periphery, namely villages (Nadir, 2019).

Based on the BPK Examination Results Report, there are still weaknesses related to village fund management in Central Java Province (Semarang.bpk.go.id). This problem is due to the lack of knowledge of the village government in terms of village fund management both in terms of planning and implementation. In addition, it was also found that monitoring and evaluation related to village fund management was still not optimal. So there is still a need for regulation from the central government, especially related to supervision of village fund management and training programs for village officials.

Meanwhile, the findings of the NGO Indonesian Paralegal Network (JPI) are that corruption at the village level is not due to the crime of the Village Head, but because of incomprehension in budget management and utilization. Good management is needed to minimize the occurrence of misappropriation of Village Funds provided by the central government. The increase in the amount of village fund allocation requires each village to be able to manage it independently, effectively and efficiently. The policy has consequences for management that must be carried out based on the principles of good public management in order to avoid the risk of irregularities, misappropriation and corruption.

Village governments are required to apply the principle of accountability in village financial

management. According to Abdullah (2017) stated that to support accountability, it requires a good and accountable internal control system and external control system. Public accountability can only be realized with an adequate supervision system from the DPRD and demands a professional, independent and objective audit institution.

Research from Periansya & Sopiyan, (2020) that Capacity has a positive effect on accountability of village fund management. Strengthened by research (Umaira &; Adnan, 2019), Sapartiningsih *et al*., (2018) there is a significant positive influence of capacity on accountability of village fund management. However, Indraswari and Rahayu (2021) and (Achyani, 2019) did not find a significant influence from the capacity of village officials on the accountability of village fund management. Village officials who have good capacity will understand more about the existing internal control system.

The realization of accountability in village fund management is supported by the Internal Control System. The involvement of the Internal Control System in managing village finances makes it more open and transparent. Previous research conducted by Atiningsih &; Ningtyas, (2019) showed that the Internal Control System has a positive effect on the accountability of village fund management. Research from Yesinia et al., (2018) and Saragih &; Kurnia research, (2017) that the Internal Control System affects the accountability of village fund management. The results of this study are different from Widyatama &; Novita, (2017) showing that the Internal Control System negatively affects the accountability of village fund management. Supported by research conducted by Yudianto & Sugiarti, (2017) shows that the Internal Control System has no effect on the accountability of village fund management.

The principle of accountability can be applied well, if supported by adequate and reliable information technology facilities. Research states that the use of information technology has a positive and significant effect on the accountability of village fund management. The better the use of information technology, the more accountable the management of village funds. This is supported by research conducted by Perdana (2018) and Komarasari (2017). In contrast to Riandani's research (2017) which states that information technology does not have a significant effect on the accountability of regional financial statements. This is because there are still many officials who use manual systems in recording financial statements. In addition, there are minimal human resources who are able to use the system computerized.

Thus, based on the background that has been described, the researcher is interested in conducting a research entitled "**The Effect of Village Apparatus Capacity, Internal Control System, and Utilization of Information Technology on Accountability of Village Fund Management**"

2. Literature Review and Hypothesis

Teori Stewardship (*Stewardship Theory*)

According to Donaldson & Davis (1991), *stewardship* theory is a theory that describes the situation of managers who are not motivated by individual goals but rather aimed at their main outcome goals for the benefit of the organization. Stewardship theory assumes that there is a strong relationship between organizational satisfaction and success, which describes the maximization of organizational goals. The theory of *stewardship* is more suitable for government agencies that are not profit-oriented but are more inclined to good service to the community.

Village Apparatus Capacity

Village financial management is inseparable from the capacity of the village apparatus. The capacity of the apparatus will determine how successful the village government is in carrying out its activities as well as being the basis for understanding basic accounting knowledge in accounting for the village budget. Village apparatus has the competence and knowledge of accounting to understand the logic of accounting in managing village finances. Capacity can also be interpreted as the ability of individuals of an organization to carry out their duties and functions effectively, efficiently and sustainably to achieve common goals in accordance with applicable rules (Islami, 2016).

Internal Control System

According to PP No. 60 of 2008, what is meant by the Internal Control System is an integral process of actions and activities carried out continuously by leaders and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, security of State assets and compliance with laws and regulations.

Utilization of Information Technology

The use of information technology is the state or attitude of an accountant to use technology to complete tasks and improve performance. The use of information technology includes (data processing, information

processing, management systems and electronic work processes (Perdana, 2018).

The Effect of Village Apparatus Capacity on Accountability of Village Fund Management

The results of Sugiarti and Yudianto's (2017) research show that resource competence affects the accountability of village fund management. Mada et al's (2017) research in Gorontalo Regency also shows that the competence of village fund management officials has a positive influence on the accountability of village fund management. The results of Atmadja and Saputra's (2018) research are that human resource competence affects the accountability of village financial management. Other studies have also shown similar results that the capacity of village apparatus can affect the accountability of village funds, such as the research of Yesinia, et al (2018), and Rozi, et al (2017). Based on this description, the following hypothesis can be formulated:
H_1: The capacity of village officials affects the accountability of village fund management

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

Rosyidi (2018) stated that the apparatus control system of the village government has a positive influence on accountability in village fund management, because government supervision increases financial accountability through evaluation and improvement of internal control, risk management and governance processes. Previous research conducted by Widyatama and Novita (2017) and Yesinia *et al.,* (2018) also stated that the internal control system has a positive and significant effect on financial accountability. Based on the description. Then the hypothesis can be formulated as follows
H_2: Internal Control System affects accountability of village fund management

The Effect of Information Technology Utilization on Village Fund Management Accountability

Research conducted by Aulia (2018) suggests that the use of information technology has a positive and significant effect on the accountability of village fund management. This means that the better the use of information technology, the more accountable the management of village funds. Good village management can be done by utilizing information technology that is very rapidly progressing, by utilizing technological advances, the information needed by the community can be available quickly and accurately, not only the community who easily get central government information can also easily obtain information to increase the potential in the village (Perdana, 2018). Based on this description, the following hypothesis can be formulated:
H_3: Information Technology affects accountability of village fund management

3. Methodology

The type of research used in this study is quantitative method. This type of research data is primary data, namely research data obtained directly from the original source (without intermediaries) and the primary data source in this study will be obtained from answers to questionnaires distributed to respondents. The population in this study is the village apparatus located in villages throughout Kunduran District. The sampling technique used in this study used *purposive sampling* techniques. The sample criteria used in the study were a) Village apparatus consisting of the village head, village secretary, and village treasurer, b) Have a minimum working period of 1 year and a minimum education level of high school / high school equivalent.

4. Results and Discussion

Validity Test Results
Variable Village Apparatus Capacity (X1)

Variable	Number Statement	$r_{calculate}$	r_{table}	Result
Village Apparatus Capacity (X1)	X1.1	0.802	0,254	Valid
	X1.2	0.788	0,254	Valid
	X1.3	0.730	0,254	Valid
	X1.4	0.577	0,254	Valid
	X1.5	0.603	0,254	Valid
	X1.6	0.782	0,254	Valid
	X1.7	0.771	0,254	Valid
	X1.8	0.752	0,254	Valid

Source: Processed Primary Data, 2023

It can be seen from the comparison of rcalculate with rtable which is 0.254 from rtable 5% (0.05). Then all statements are declared valid.

Internal Control System Variables (X2)

Variable	Number Statement	$r_{calculate}$	r_{table}	Result
Internal Control System (X2)	X2.1	0.383	0,254	Valid
	X2.2	0.538	0,254	Valid
	X2.3	0.424	0,254	Valid
	X2.4	0.319	0,254	Valid
	X2.5	0.500	0,254	Valid
	X2.6	0.311	0,254	Valid
	X2.7	0.296	0,254	Valid
	X2.8	0.408	0,254	Valid
	X2.9	0.515	0,254	Valid

Source: Processed Primary Data, 2023

It can be seen from the comparison of rcalculate with rtable which is 0.254 from rtable 5% (0.05). Then all statements are declared valid.

Information Technology Utilization Variable (X3)

Variable	Number Statement	$r_{calculate}$	r_{table}	Result
Utilization of Information Technology (X3)	X3.1	0.645	0,254	Valid
	X3.2	0.707	0,254	Valid
	X3.3	0.786	0,254	Valid
	X3.4	0.786	0,254	Valid
	X3.5	0.772	0,254	Valid
	X3.6	0.707	0,254	Valid

Source: Processed Primary Data, 2023

It can be seen from the comparison of rcalculate with rtable which is 0.254 from rtable 5% (0.05). Then all statements are declared valid.

Village Fund Management Accountability Variable (Y)

Variable	Number Statement	$r_{calculate}$	r_{table}	Result
Accountability of Village Fund Management (And)	Y1	0.770	0,254	Valid
	Y2	0.720	0,254	Valid
	Y3	0.744	0,254	Valid
	Y4	0.804	0,254	Valid
	Y5	0.804	0,254	Valid
	Y6	0.806	0,254	Valid

Source: Processed Primary Data, 2023

It can be seen from the comparison of rcalculate with rtable which is 0.254 from rtable 5% (0.05). Then all statements are declared valid.

Reliability Test Results
Variable Village Apparatus Capacity (X1)

Reliability Statistics	
Cronbach's Alpha	N of Items
.871	8

Source: Processed Primary Data, 2023

With these calculations, it is known that Cronbach's alpha value is 0.871 > 0.60 so that it can be concluded that the variable Village Apparatus Capacity (X1) of the 8 statement items is very reliable, because Cronbach alpha > 0.60.

Internal Control System Variables (X2)

Reliability Statistics	
Cronbach's Alpha	N of Items
.831	9

Source: Processed Primary Data, 2023

With these calculations, it is known that Cronbach's alpha value is 0.831 > 0.60 so that it can be concluded that the Internal Recognition System (X2) variable of the 8 statement items is very reliable, because Cronbach alpha > 0.60.

Information Technology Utilization Variable (X3)

Reliability Statistics	
Cronbach's Alpha	N of Items
.827	6

Source: Processed Primary Data, 2023

With these calculations, it is known that Cronbach's alpha value is 0.827 > 0.60 so that it can be concluded that the Information Technology Utilization variable (X3) of the 6 statement items is very reliable, because Cronbach alpha > 0.60.

Village Fund Management Accountability Variable (Y)

Reliability Statistics	
Cronbach's Alpha	N of Items
.861	6

Source: Processed Primary Data, 2023

With these calculations, it is known that Cronbach's alpha value is 0.861 > 0.60 so that it can be concluded that the Village Fund Management Accountability variable (Y) of the 6 statement items is very reliable, because Cronbach alpha > 0.60.

Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		60
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.42489478
Most Extreme Differences	Absolute	.064
	Positive	.058
	Negative	-.064
Test Statistic		.064
Asymp. Sig. (2-tailed)		.200[c,d]
a. Test distribution is Normal.		
b. Calculated from data.		

Source: Processed Primary Data, 2023

From the table above, it can be seen that the significance value (Asymp Sig. (2-tailed)) of the Kolmogorov-Smirnov test of 0.200 is greater than 0.05, so it can be concluded that the regression model has fulfilled the assumption of normality.

Multicollinearity Test Results

Coefficients[a]			
		Collinearity Statistics	
Model		Tolerance	BRIGHT
1	VILLAGE APPARATUS CAPACITY (X1)	.936	1.069
	INTERNAL CONTROL SYSTEM (X2)	.954	1.049
	INFORMATION TECHNOLOGY (X3)	.902	1.109

a. Dependent Variable: Abs_Res

Source: Processed Primary Data, 2023

Based on the table above, it can be seen that the resulting VIF number variable has a value below 10 and a tolerance value above more than 0.10. The tolerance value of each variable, namely the Village Apparatus Capacity (X1) variable, is 0.936. The Internal Control System variable (X2) is 0.954, and the Information Technology variable (X3) is 0.902. The VIF value of each variable is less than 10, namely for the Village Apparatus Capacity (X1) variable of 1.069. The Internal Control System variable (X2) is 1.049 and the Information variable (X3) is 1.109. So it can be concluded from this number that there is no multicollinearity so that the equation is worth using.

Heteroscedasticity Test Results

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Itself.
		B	Std. Error	Beta		
1	(Constant)	.947	4.627		.205	.839
	VILLAGE APPARATUS CAPACITY (X1)	.257	.108	.261	2.383	.021
	INTERNAL CONTROL SYSTEM (X2)	-.021	.054	-.042	-387	.701
	INFORMATION TECHNOLOGY (X3)	.614	.138	.498	4.465	.392
a. Dependent Variable: Abs_Res						

Source: Processed Primary Data, 2023

Based on the table above, it shows that the variable Village Apparatus Capacity (X1) with a significance value of 0.839. Internal Control System variables (X2) with a significance value of 0.021, and Information Technology (X3) with a significance value of 0.392 which means that the value is more than 0.05, then in accordance with the basis of decision making in the glacier test, it can be concluded that there is no heteroscedasticity in the regression model.

Multiple Linear Regression Results

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Itself.
		B	Std. Error	Beta		
1	(Constant)	.947	4.627		.205	.839
	VILLAGE APPARATUS CAPACITY (X1)	.257	.108	.261	2.383	.021
	INTERNAL CONTROL SYSTEM (X2)	-.021	.054	-.042	-.387	.701
	INFORMATION TECHNOLOGY (X3)	.614	.138	.498	4.465	.000
a. Dependent Variable: ACCOUNTABILITY OF VILLAGE FUND MANAGEMENT (Y)						

Source: Processed Primary Data, 2023

Based on the table above obtained from IBM SPSS Statistics Version 26 obtained the following equation:

$$\mathbf{Y = 0.947 + 0.257X1 + -0.021X2 + 0.614X3}$$

From the results of the multiple linear regression equation, each variable can be interpreted as follows:

1. A constant of 0.947 means the value of a positive constant. This states that if the Village Apparatus Capacity (X1), Internal Control System (X2), and Information Technology Utilization (X3) are 0 (zero) or fixed (do not increase or decrease) then and Village Fund Management Accountability (Y) will be worth 0.947.
2. The Village Apparatus Capacity Value (X1) has a regression coefficient of 0.257, meaning that if the Village Apparatus Capacity (X1) increases by one unit, then the Village Fund Management Accountability (Y) will increase by 0.257.

3. The value of the Internal Control System (X2) has a regression coefficient of -0.021, meaning that if the Internal Control System (X2) decreases by one unit, then the Village Fund Management Accountability (Y) will decrease by -0.021.
4. The Value of Information Technology Utilization (X3) has a regression coefficient of 0.614, meaning that if Information Technology Utilization (X3) increases by one unit, then Village Fund Management Accountability (Y) will increase by 0.614.

F Test Results

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Itself.
1	Regression	205.473	3	68.491	11.056	.000[b]
	Residual	346.927	56	6.195		
	Total	552.400	59			
a. Dependent Variable: ACCOUNTABILITY OF VILLAGE FUND MANAGEMENT (Y)						
b. Predictors: (Constant), INFORMATION TECHNOLOGY (X3), VILLAGE APPARATUS CAPACITY (X1), INTERNAL CONTROL SYSTEM (X2)						

Source: Processed Primary Data, 2023

Based on the results of the F test in the table above, it can be known that the Fcalculate value is 11,056 and the signification value is 0.000 < (α) 0.05, and the Ftable value in the F distribution table is 2.77. From the values above, it can be seen that the value of Fcalculate = 11.056 is greater than the value of Ftabel = 2.77. So it can be concluded according to the criteria of testing the hypothesis that H_0 is rejected and Ha is accepted. This means that simultaneously all independent variables consisting of Village Apparatus Capacity (X1), Internal Control System (X2), and Information Technology (X3) have a significant effect on Village Fund Management Accountability (Y).

Results of Coefficient of Determination Analysis

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.610[a]	.372	.338	2.48900
a. Predictors: (Constant), INFORMATION TECHNOLOGY (X3), VILLAGE APPARATUS CAPACITY (X1), INTERNAL CONTROL SYSTEM (X2)				
b. Dependent Variable: ACCOUNTABILITY OF VILLAGE FUND MANAGEMENT (Y)				

Source: Processed Primary Data, 2023

From the calculation of the table above, it can be concluded that the Coefficient of Determination (R2) is 0.372 or 37.2%. This means that the variables of Village Apparatus Capacity (X1), Internal Control System (X2), and Information Technology (X3) contributed to Village Fund Management Accountability (Y) by 37.2% and the remaining 61.0% was influenced by other factors outside the study.

Test Results t

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Itself.
		B	Std. Error	Beta		
1	(Constant)	.947	4.627		.205	.839
	VILLAGE APPARATUS CAPACITY (X1)	.257	.108	.261	2.383	.021
	INTERNAL CONTROL SYSTEM (X2)	-.021	.054	-.042	-.387	.701
	INFORMATION TECHNOLOGY (X3)	.614	.138	.498	4.465	.000
a. Dependent Variable: ACCOUNTABILITY OF VILLAGE FUND MANAGEMENT (Y)						

Source: Processed Primary Data, 2023

Based on the table above it can be seen that:

1. The variable Village Apparatus Capacity (X1) shows a significance value of 0.021 < 0.05 and the statistical results of the t test show that the value of t count = 2,383 is greater than in t table 2,003, so it can be concluded that the hypothesis H_0 is rejected and H_a is accepted which means that for the variable Village Apparatus Capacity (X1) there is a partial influence on Village Fund Management Accountability (Y).
2. The Internal Control System variable (X2) shows a significance value of 0.701 < 0.05 and the statistical results of the t test show a calculated t value = -0.387 smaller than in table t 2.003, so it can be concluded that the hypothesis H_0 is accepted and H_a is rejected which means that the Internal Control System variable (X2) has no partial effect on Village Fund Management Accountability (Y).
3. The Information Technology variable (X3) shows the significance value is 0.000 < 0.05 and the statistical results of the t test show the calculated t value = 4.465 is greater than in t table 2.003, so it can be concluded that the hypothesis H_0 is rejected and H_a is accepted which means that for the Information Technology variable (X3) there is a partial influence on Village Fund Management Accountability (Y).

Discussion

The Effect of Village Apparatus Capacity on Accountability of Village Fund Management

Based on statistical analysis in this study, it was found that the capacity of village apparatus affects the accountability of village fund management with a significant value of 0.000 < (α) 0.05 or less than 0.05. The results of this study are in accordance with the results of research conducted by Widyatama (2017) and Aulia Putri (2018) which stated that there is an influence between the competence of village apparatus on the accountability of village fund management.

The first hypothesis states that the capacity of the village apparatus affects the accountability of village fund management. Human resources can be seen from the background of training education that has been followed so that the capacity of the village apparatus encourages the realization of accountability for higher quality village fund management, free from corruption, collusion and nepotism.

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

From testing the hypothesis partially, the internal control system for village government accountability in managing village funds obtained a value of sig = 0.000 < 0.05 so that it can be concluded that the second hypothesis, namely "Internal control system affects village government accountability in managing village fund allocation" can be accepted as true Effective internal control can improve good governance practices and reduce corruption in Ghana (Mensah, et al., 2015). Al-Zwyalif (2015) also stated the same thing that internal control has a significant role in improving the pillar of corporate governance in insurance companies in Jordan and the success of corporate governance requires compliance with all elements of internal control.

The Effect of Information Technology on Accountability of Village Fund Management

Based on statistical analysis in this study, it was found that the use of information technology affects the accountability of village fund management with a significance value of 0.000 or less than 0.05. The results of this study are in accordance with the results of research conducted by Putri (2018) which states that there is an influence of the use of information technology on village fund management. The results of this study have shown that the better the use of information technology in the village financial management process, the more accurate, timely, transparent and accountable the village's financial reporting and the better the village's financial accountability will be. With the development of technology in the digital era, the use of information technology is needed to make it easier for village officials to get the latest information. Therefore, the use of information technology will encourage accountability in village fund management to be better for the village government.

5. Conclusion

Based on the results of data analysis and discussion on the influence of village apparatus capacity, internal control system and information technology utilization, it can be concluded as follows:

1. The capacity of the village apparatus affects the accountability of village fund management. With the competence of the village apparatus, it can encourage the realization of accountability for more quality village fund management.
2. This research proves that the internal control system affects the accountability of the village government in managing village funds, meaning that the better the internal control system, the better the accountability of the village government in managing funds.
3. The use of information technology affects the accountability of village fund management. The better the

use of information technology in the village financial management process, the more accurate, timely, transparent and accountable the village's financial reporting and the better the village's financial accountability will be.

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