

# **The Influence of Village Apparatus Competency, Transparency, Community Participation, Use of Information Technology, And Government Internal Control System on Village Fund Management Accountability**

## **(Empirical Study in Villages in Jenawi District)**

Widya Wigunawati<sup>1</sup>, Kurnia Rina Ariani<sup>2</sup>

<sup>1</sup>Faculty of Economic and Business, Universitas Muhammadiyah Surakarta, Indonesia

<sup>2</sup>Faculty of Economic and Business, Universitas Muhammadiyah Surakarta, Indonesia

---

**Abstract:** Indonesia Corruption Watch (ICW) mentioned that there had been several corrupt practices regarding village officials. At some stage in 2021, ICW located that the maximum instances of prosecution of corruption by cops (APH) have been inside the village fund budget quarter, specifically 154 cases with an ability country loss of IDR 233 billion. The belief of village economic control duty is inseparable from the elements that impact it. The type of research used is quantitative studies. The survey technique was selected as the primary facts source. Using the records era and the government's internal control system has a nice and giant effect on the accountability of dealing with village finances. The effects of this observation contribute to the knowledge of the factors that affect the responsibility of handling village finances.

**Keywords:** Apparatus Competency, Transparency, Community Participation, Information Technology, Government Internal Control System

---

### **1. Introduction**

Indonesia Corruption Watch (ICW) stated that there had been some corrupt practices regarding village officers. At some point in 2021, ICW observed that most cases of prosecution of corruption by law enforcement officials (APH) had been within the village fund budget sector, specifically 154 instances with a capacity kingdom lack of IDR 233 billion. Indonesia Corruption Watch (ICW) recommends that supervision of the village budget region needs to be tightened because, in 2022, the village price range dispensed through the vital authorities is IDR sixty-eight trillion. This hassle arises because monetary control isn't always based on the principles of transparency, participation, and duty (Arfiansyah, 2020).

By standard, accountability can be interpreted as a duty of individuals or authorities entrusted with dealing with public assets, and those concerned can be answerable for them. Responsibility is a critical standard that needs to be realized inside the financial control of an entity, each authority, and commercial enterprise (Puspa & Prasetyo, 2020). As a form of duty media for the village authorities as an entity managing the village budget, responsibility is one of the essential matters that must be considered (Fadhil, 2020). The village authorities must be able to observe the principle of responsibility in dealing with the village price range, wherein all sports done inside the village administration should be accounted for.

The realization of village financial management duty is inseparable from the factors that influence it. The primary aspect, the competence of village fund managers, is an essential requirement for village accountability to run optimally (Aulia, 2018). The second factor is transparency, an integral part of village fund control. Transparency is an important indicator because it may display the company's professionalism, and it's miles stated that the greater each occasion is, the higher the transparency. The third element calls for community participation to lessen errors in dealing with village finances. The higher the individual involvement, the higher the sense of obligation of the village apparatus to carry out the decisions which have been made. The higher development can be since exact development results from managing village finances. The fourth component, using statistics technology in dealing with village funds, is also needed using village apparatus to wear out their responsibilities and work (Perdana, 2018). The ultimate factor is government internal control system (SPIP). SPIP is a tenet that the painting techniques used follow relevant regulatory standards to acquire an organization's dreams. Research conducted.

### **2. Literature Review and Hypothesis**

#### **2.1 Agency Theory (Agency Theory)**

The agency concept is a theory delivered with the aid of Jensen & Mackeling (Smulowitz et al., 2019). The business enterprise concept describes the contractual arrangements between principals and agents. In public zone agencies, the village equipment is the birthday party given permission (as an agent) to control the village

budget using the primary and nearby governments (as principals). Agents are authorized to manipulate village price range via the primary and local governments (as principals), in step with the implications of agency principle for the accountability of village fund management. The network, in this case, is also the main, so that the village apparatus isn't always the simplest accountable to the local and important government but also to the community.

## **2.2 Stewardship Theory**

The stewardship principle says that the authorities include their paintings to achieve the desires and pursuits of their humans (Donaldson & Davis, 1991). except that the government additionally does its work or is motivated by organizational pursuits and isn't influenced by non-public hobbies (Donaldson & Davis, 1991). Stewardship idea is appropriate for non-income corporations, especially authorities companies that prioritize carrier to the community as principals (Sari & Asmara, 2020). the basis of the stewardship idea recommended is behavior and the human model. The stewardship principle argues that there's a close courting between managers and trustees in groups (Donaldson & Davis, 1991). the relationship between the stewardship concept and this research can explain the position of village government (stewards) as officers who may be trusted and perform duties for the welfare of society (principals).

## **2.3 Accountability**

Responsibility and village financial management are carefully associated. In general, accountability is characterized as a duty to account for the fulfillment or failure of a corporation in accomplishing predetermined desires, which are accomplished periodically (Mustofa, 2012). Public accountability, consistent with (Mardiasmo, 2009), is the responsibility of the trustee (agent) to provide, report, and divulge whatever has been finished. The fiduciary (agent) is chargeable for all activities of the sports for which he is accountable and should gift, file and divulge those activities to the fiduciary (precept) who has the rights and authority for such accountability (Yulianti et al., 2019).

## **2.4 Village Apparatus Competency**

Competence is the capability to deal with an activity or venture based on a predetermined standard. The general definition of competency includes skillability, talents, and abilities. Within the context of competency control, it explains the tendencies or traits of someone who help him achieve their work (Rosyidi, 2018). People with insufficient understanding will preclude the work system, purpose them to work sporadically, and waste materials, energy, and time (Suci & Ningtyas, 2019). Every man or woman is basically in a position. She always exists in a person's personality that can comprehensively expect behavior and performance in all situations and activity responsibilities or task obligations. Meanwhile, in line with Armstrong, competence is the action measurement of the challenge, wherein individuals use movements to complete their activity obligations satisfactorily and what's given through employees in one-of-a-kind paperwork and performance levels.

## **2.5 Transparency**

Transparency is a form of openness in providing records by using a government to parties who need records about public aid control sports (Aprilya, 2020). In imparting government facts of direction, it should be transparent and not carried out in a closed or mysterious manner. Each hobby accomplished ought to be accountable, which includes the making plans technique. Transparency is required by way of each public organization that has broad stakeholders. Consequently, it can be stated that transparency is an effort made with the government's aid to reveal all movements taken so that it can at ease public money from acts of irregularities of corruption (Sari & Asmara, 2020).

## **2.6 Community Participation**

Community participation is very important for government businesses in coping with the village price range. Participation is someone who is consciously worried about social interactions in certain conditions. In the meantime, network participation manner that the network is involved taking part in the method of figuring out problems and capacities that exist within the network, selecting, and locating the most opportunity answers in coping with issues, making efforts to remedy troubles, and being worried about the technique of evaluating modifications that occur (Aprilya, 2020). management of the village price range requires network participation because one of the priorities for using village funds is network empowerment. That allows you to empower the community in diverse or village sports; participation is obligatory. Community empowerment can be most effective if the community actively participates in village activities (Dewi & Gayatri, 2019).

## **2.7 Use Of Information Technology**

In the current and developing period, almost every office, service, or government agency uses a computer. Its use is generally for public services, compiling and archiving population data, processing data on administrative administration, statistics, planning, decision-making, and others (Murhada & Giap, 2011). E-Government is the use of information that can advance government relations with other parties. The use of information technology can build new relationships, for example, G2B (Government to Business), G2C (Government to Citizen), and G2G (Government to Government). In the era of e-government, computers play an important role in the government's ability to communicate various policies, promote the regional potential for tourism, and carry out community empowerment activities such as working with the government and the business world to collaborate on joint projects.

## **2.8 Government Internal Control System**

Government Regulation Number 60 of 2008 describes the Internal Control System (SPI) as a continuous process carried out by leaders and employees to provide confidence or achieve organizational goals. Referring to government regulations, (2008). The Internal Control System is a control system that is implemented as a whole within the central government and regional governments. The Internal Control System is an important factor in village government decision-making and can affect village government accountability. An internal control system is needed to give confidence to the community that the management of village funds has been carried out following the applicable laws and regulations. The internal control system is very important because it serves as a guideline for village fund accountability, village fund administration accountability, and village fund management accountability maintenance. The internal control system influences the accountability of managing village funds because the management of village funds will be realized if the village government makes the internal control system a guide in being accountable for managing village funds. Implementing a good internal control system shows community trust that the village government has carried out activities according to objectives (Sari & Asmara, 2020).

## **2.9 The Effect of Competence of Village Apparatuses at the Accountability of Village Fund Control**

The competence of village equipment is a fundamental skill needed through village equipment so that the control of village finances for the improvement of diverse factors can be accomplished by using intelligence, know-how, skills, and behavior to inspire top-quality village improvement (Perdana, 2018). Village officers with adequate competence will aid the successful management of the village price range. The village authorities, as a steward, ought to be able to follow policies regarding managing village finances. Furthermore, the quantity of village finances constantly increases every 12 months and is closely monitored using valuable authorities. Nevertheless, management of the village budget has many boundaries in its implementation, one of which is the human aid component (Dewi & Gayatri, 2019). For this reason, the researcher proposes the following speculation:

**H<sub>1</sub>:** The competence of village equipment has a high quality and widespread impact when dealing with the village price range.

## **2.10 The Effect of Transparency on the Responsibility of Village Fund Control**

Transparency approach that every community has the proper to realize approximately the budget process, which worries the hobbies of network aspirations funds, specifically assembly the many desires of the network in handling village price range. The belief in precise governance calls for openness, involvement, and simplicity of getting the right of entry utilizing the community to the system of administering government. Openness and ease of records on authorities administration have a high-quality impact on knowing different signs. Without openness and public involvement as a community in choice-making in regional policy making, it will only lead to a central authority that tends to be corrupt and weak in terms of duty. So there wishes to be a synergy of openness, honesty, and governance in making precise and correct decisions (Pahlawan et al., 2020). research performed by (Indriasih et al., 2022) shows the effects that transparency impacts the duty of handling village budget. Based totally on this description, the speculation can be formulated as follows:

**H<sub>2</sub>:** Transparency has a pleasing effect on the responsibility for handling village price range.

## **2.11 The Effect of Network Participation on the duty of Village Fund Control**

Network participation is what is wanted to recognize village development according to the village's wishes. Network participation not best involves the network in making decisions in every improvement software. However, the network is likewise concerned with figuring out troubles and potentials. in society (Perdana, 2018). Control of the village price range requires community participation because network empowerment is one of the priorities for using the village price range. Community empowerment can only be achieved if the network participates in village sports. Community participation is one factor that influences the

success of development packages and rural community development (Aulia, 2018). based on this description, the hypothesis can be formulated as follows:

**H<sub>3</sub>:** network participation has a tremendous impact on coping with village funds.

**2.12 The impact of the use of facts generation at the duty of Village Fund control**

Statistics generation is hard and fast equipment that can be used to technique records and convey data to the general public and also can facilitate the paintings of apparatus in handling village price range. Management of the budget accomplished by using the authorities ought to be accounted for following the principle of responsibility (Perdana, 2018). usage of facts technology in coping with village finances will make it easier for apparatus to process and be chargeable for the sports finished to the network. This is according to the stewardship concept. By utilizing the information era immediately, the equipment is better assisted in dealing with the village budget, so that equipment will easily carry out their duties as carrier companies as a form of responsibility to the community. Based on this description, the subsequent hypothesis can be formulated:

**H<sub>4</sub>:** Utilization of statistics technology subtly affects the responsibility of handling village finances.

**2.13 The effect of the government's inner management device on the duty of Village Fund Control.**

Authorities law wide variety 60 of 2008 describes the inner management device (SPI) as a fundamental process finished continuously through leaders and personnel to provide self-assurance or reap organizational goals. Regarding authorities rules, (2008). The internal control mechanism is a manipulation machine this is carried out as a whole inside the valuable government and regional governments. There are 5 indicators used to degree the internal manipulation system: management environment, risk evaluation, manipulated sports, communication statistics, and internal control usage. Consistent the research performed (Rosyidi, 2018) states that the internal manipulation gadget has a beneficial impact on accountability inside the management of village funds because government oversight will increase monetary accountability by comparing and enhancing internal management, danger control, and governance techniques. Primarily based on this description, the hypothesis can be formulated as follows:

**H<sub>5</sub>:** The government's inner control machine has a high-quality effect on the accountability of managing the village budget.

**3. Methodology and Procedures**

This examination uses quantitative research, which objective is to check the studies hypothesis, which analyzes the influence between the impartial variable (X) and the established variable (Y), where on this look at the variables (X1) Village equipment Competence, (X2) Transparency, (X3) Community Participation, (X4) usage of facts technology, and (X5) authorities inner manage device. In contrast, the variable (Y) is Village Fund control accountability.

**3.1 Research Framework**

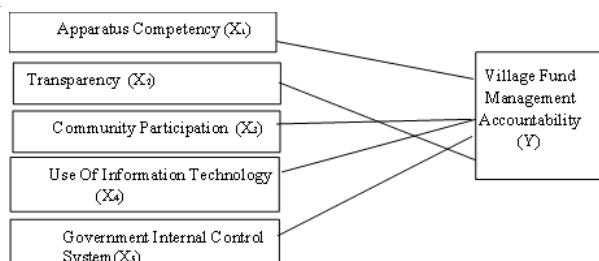


Figure 1. Thinking Framework Picture

**3.2 Population and Sample**

The population in this look at changed into the Village government in Jenawi District, Karanganyar Regency, namely nine villages in Jenawi District that obtained village budget and every village changed into taken through 9 Village officers who would be used as respondents on this look at. The nine Village Apparatuses are village equipment inclusive of the village head, village secretary, head of monetary affairs, head of administrative and standard affairs, head of making plans affairs, head of the authorities segment, head of the service phase, head of the welfare phase and head of the hamlet. The sampling method used in this look at became accomplished by way of purposive sampling, wherein this technique changed into used to determine the research sample with positive concerns or standards that had the aim that the information obtained turned into representative data (Sugiyono, 2010).

**3.3 Variable Operationalization**

The independent variables in this study are the competency of the village apparatus, transparency, community participation, the use of information technology, and the government's internal control system. Furthermore, the dependent variable is the accountability of managing village funds.

### 3.4 Data analysis method

The analytical device used in this look is multiple linear regression for hypothesis checking out. Facts control is carried out using the SPSS ver 22 program, with a significance stage of five%.

## 4. Results and Discussion

### 4.1 Data Description

The information in this look was received by way of distributing questionnaires. The researcher, without delay, brought the questionnaire to the villages in Jenawi District. Questionnaires have been dispensed to respondents consisting of village heads, village secretaries, heads of financial affairs, heads of administrative and general affairs, heads of planning affairs, heads of government sections, heads of provider sections, heads of welfare sections, and heads of hamlets. After all of the questionnaires had been returned to the researchers, the effects of the questionnaire were tabulated using Microsoft Excel and SPSS version 22.

### 4.2 Data Quality Test Results

#### a. Validity Test Results

From the effects of the validity received, 5 variables, specifically the competence of village apparatus (X1), transparency (X2), network participation (X3), usage of records generation (X4), government internal manipulation system (X5), accountability (Y). The correlation cost is as compared with the r table, and the r table is searched at a massive 0.5 with (n) = 30 or df = 28, then the r desk is 0.361, if r count > r table, then the questionnaire is stated to be legitimate, and vice versa. If the r count number < r table, then the questionnaire is said to be invalid. Based on the results of data processing, it can be concluded that it appears that r count > r desk all. So from those records, it's miles concluded that the questionnaire statement is valid.

#### b. Reliability Test Results

Primarily based on the effects of the observation, it seems that Cronbach's alpha coefficient for each variable used on this have a look at is more than 0.07. consequently, it can be concluded that the questionnaire on this takes a look at can be used as a tool for attaining research targets.

### 4.3 Classical Assumption Test Results

#### a. Normality Test Results

This test was finished using regular chance plots and Kologorov-Smirnov graphs. Based on Kologorov-Smirnov, the importance price (Asymp. Sig. 2-tailed) is .185. The importance fee is more than 0.05, so the records are typically allotted. Moreover, it may be seen that in the normal probability plot graph, the distribution of information (factors) follows the path of the diagonal line. Consequently, it could be concluded that the residual statistics are commonly allotted, and the regression version fulfills the normality assumption.

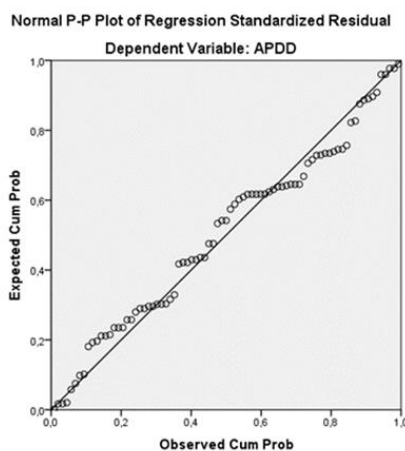


Figure 2 Normality Test Results

#### b. Multicollinearity Test Results

The multicollinearity checks right here check whether there is a correlation between the impartial variables in the regression model. An excellent regression version has to correlate with the impartial variables now not. The idea for choice-making is based on the VIF value. If  $VIF < 10.00$ , multicollinearity does not occur; if  $VIF > 10.00$ , multicollinearity occurs. The tolerance price acquired from the competency variables of village equipment, transparency, community participation, use of generation, and the authorities' inner management system is above 0.1. furthermore, the variance inflation element (VIF) received for the unbiased variables is under 10. consequently, the regression model among the independent variables in this look is loose from multicollinearity.

**c. Heteroscedasticity Test Results**

Heteroscedasticity is a situation wherein the variance is not steady. To discover whether or not there may be heteroscedasticity, checking out is completed using the Rho Spearman take-a-look-at approach with the provision that if the sig fee is  $> 0.05$ , then heteroscedasticity does now not occur. If  $sig < 0.05$ , then heteroscedasticity happens. From the Spearman Rho test, it can be seen truly that the importance price for the village equipment competency variable is 0.502, for the transparency variable is 0.529, for network participation, is 0.999, for the facts era usage variable is 0.640, and for the government's inner manage device variable is 0.688. based on the check outcomes, there were no symptoms of heteroscedasticity because the significance cost received was greater than 0.05 (95% statistical self-belief level or 0.05).

**4.4 Hypothesis Testing Results**

**a. Determination Coefficient Test Results**

Table 1. Test Results for the Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,887	,788	,773	1,20150

- a. Predictors: (Constant), SPIP, PM, KAD, T, PTI
- b. Dependent Variabel: APDD

Source: Processed Primary Data, 2023

Based on desk 1.14 above, it's far regarded that R rectangular is zero.788, which means that the effect of variables X1, X2, X3, X4, and X5 simultaneously on Y is 78,8%. The remaining 21.2% is encouraged with other variables that are not examined.

**b. Multiple Linear Regression Test Results**

Table 2. Results of Multiple Linear Regression Analysis Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	1,328	1,913		,694	,490
KAD	-,022	,043	-,034	-,502	,617
T	-,043	,089	-,048	-,489	,626
PM	,023	,062	,021	,365	,717
PTI	,332	,099	,356	3,345	,001
SPIP	,679	,120	,636	5,647	,000

- a. Dependent Variabel: APDD

Source: Processed Primary Data, 2023

Based totally on the calculation outcomes of a couple of regression analyses of the usage of the SPSS program, the regression equation is  $APDD = \alpha + \beta_1 KAD + \beta_2 T + \beta_3 PM + \beta_4 PTI + \beta_5 SPIP + e$ . based at the more than one regression equation above, an evaluation can be taken that:

$$APDD = 1,328 - 0,22 KAD - 0,43 T + 0,23 PM + 0,332 PTI + 0,679 SPIP + e$$

- 1)  $\beta_1 = -0.22$  is the significance of the regression coefficient X1 (competence of village officers). Because of this that every increase in X1 via 1 unit will lower Y employing 0.22 or 22%, assuming different independent variables (X2, X3, X4, and X5 ) are steady. If the competency variable of the village equipment increases, then accountability will decrease. So the competency variable of the village apparatus has a poor relationship with duty.
- 2)  $\beta_2 = -0,43$  is the significance of the regression coefficient X2 (Transparency). This means that each

increase in X2 via 1 unit will lower Y by using 0.43 or 43%, assuming the opposite unbiased variables (X1, X3, X4, and X5) are consistent. If the transparency variable increases, responsibility will decrease. So the transparency variable has a bad relationship with duty.

- 3)  $\beta_3 = 0.23$  is the importance of the regression coefficient X3 (Public Participation). This means that each boom adding X3 by 1 participation will boom Y by 0.23 or 23%, assuming the unbiased variables (X1, X2, X4, and X5) are steady. If the network participation variable increases, then accountability will boom. So network participation has a high-quality direction toward duty.
- 4)  $\beta_4 = 0.332$  is the significance of the regression coefficient X4 (utilization of data generation). This means that each boom within the addition of X4 via 1 usage will boom Y by using 0.332 or 33.2%, assuming the impartial variables (X1, X2, X3, and X5) are constant. If the variable of facts generation utilization increases, then accountability will increase. So the usage of data era has a tremendous course toward duty.
- 5)  $\beta_5 = 0.679$  is the value of the regression coefficient X5 (authorities inner manage machine), which means that every boom within the addition of X5 by 1 machine will growth Y by using 0.679 or 67.nine% assuming the independent variables (X1, X2, X3, and X4 ) regular. If the government's inner management gadget variable increases, accountability will boom. So the authorities' inner control device has a high-quality course towards responsibility.

**c. T-test results**

Based on Table three, it can be seen that the t-check consequences have been received using an important stage of 5%. Then the outcomes of checking out the impact of every independent variable on the based variable can be interpreted as follows:

- 1) Based on Table 3, the primary hypothesis is known for the Village apparatus Competency variable (X1) sig 0.61 > 0.05, meaning that village equipment competence has no effective and insignificant effect on accountability.
- 2) Based on Table 3, the second hypothesis is thought for the variable Transparency (X2) sig 0.62 > 0.05, meaning that transparency has no fine and insignificant impact on responsibility.
- 3) Based on desk 3, the third hypothesis is known for the variable community participation (X3) sig 0.71 > 0.05 means that community participation has no superb and insignificant effect on duty.
- 4) Based on Table 3, the fourth speculation is known for the information era utilization variable (X4) sig 0.001 < 0.05, which means that the usage of facts era has an incredible and widespread impact on responsibility.
- 5) Based totally on desk 3, the fifth speculation is known for the government's internally manipulated gadget variable (X5) sig < 0.000 < 0.05 means that the government's internal manage machine has a superb and massive effect on responsibility.

**d. F- test results**

**Table 4 F-test**

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	401,285	5	80,257	55,594	,000
Residual	108,271	75	1,444		
Total	509,556	80			

- a. Dependent Variable: APDD
- b. Predictors: (Constant), SPIP, PM, KAD, T, PTI

Source: Processed Primary Data

From Table 4 above, it's miles recognized that the importance cost is 0.000 < 0.05. The calculated F value is 55.594 > F desk 3.12, so it can be concluded that there's an influence of village apparatus competency variables (X1), transparency (X2), network participation (X3), the use of information era (X4), and the authorities' inner manage device (X5) simultaneously on the duty of dealing with village funds (Y).

**4.5 Dialogue**

**a. The Effect of Competence of Village Apparatuses at the Accountability of Village Fund Management**

Based on the outcomes of speculation checking out, it indicates that the competence of the village apparatus has no impact on managing the village price range in Jenawi District. This is inconsistent with the speculation that changed into formulated previously, particularly that the competence of village equipment greatly affects managing the village budget. This means the village government in Jenawi District is still particularly vulnerable on the subject of coping with village finances that are quite exceptional. This can be

visible from the questionnaire results, which explained that no longer all village officers understand the control of the village price range. That is in line with research carried out by way of Arif Widyatama et al. (2017), which explains that the competence of village equipment has no substantial effect on the responsibility of managing the village budget. The competence of the village equipment is the information of each individual that lets someone attain actual performance. The competence of the village equipment is an internal aspect and becomes important.

**b. The Effect of Transparency on the Responsibility of Village Fund Management**

The effects of checking out the hypothesis show that transparency has no impact on the accountability of dealing with village finances in Jenawi District. This isn't in keeping with the speculation that became formulated formerly; namely, transparency has a subtle and sizable effect on the responsibility of village fund control. This may result from the lack of transparency of the village authorities in offering statistics about the overall performance of village officials in coping with village funds so that the network can't realize how the village fund management manner is completed. Because of this, Transparency in Jenawi District has not been carried out optimally. Therefore, bad transparency can lessen accountability for managing village finances, particularly in Jenawi District. Therefore, it was hoped that the village government would increase transparency in managing village funds.

Other studies were additionally conducted by using Andianto Asdi Sangki, Ronny Gosal, and Josef Kairupan (2016), whose research showed no transparency concerning the finances controlled by the village government, so the network usually did not realize details about the APBDes. Transparency no longer effectively impacts village governance and the authorities' openness in making rules unknown to the general public.

**c. The Effect of Community Participation on the Accountability of Village Fund Management**

Primarily based on the outcomes of speculation checking out, it indicates that network participation does not affect the responsibility of village fund management in Jenawi District. This is not in line with the hypothesis that was formulated formerly, specifically network participation has a high quality and great effect on the accountability of managing village budget. that is because the people in Jenawi District have other jobs outdoor in their function as BPD, and additionally, the space to the village hall or assembly hall is far away. Community participation in Jenawi District has no longer been carried out optimally in Rie Vay Pakpahan's research (2018), which explains that community participation in planning sports continues to be incredibly low and that is stimulated by using numerous factors, particularly, the willingness of network representatives, socialization and BPD family members with village government officers. In this case, network participation thru the BPD is an important thing to achieve within the implementation of local autonomy. However, the BPD does not usually participate actively in the governance method. In this situation, the practice of the village fund budget.

**d. The Effect of Using Information Technology on the Accountability of Village Fund Management**

Based on the results of speculation checking out, it indicates that using statistics era has an advantageous and significant effect on coping with village funds in Jenawi District. That is in keeping with the formerly formulated hypothesis that using data technology has a high-quality and sizable impact on the accountability of dealing with the village budget. This means that the village government in Jenawi District has implemented facts technology nicely that allows you to boom the accountability of coping with village funds in Jenawi District. Chandra Putra Immanuel Momuat's research (2016) states that using facts technology impacts the timing of monetary reporting to realize transparency and duty. Using records technology may be very beneficial in managing the village price range, making it less complicated for village officials to system and be chargeable for the activities carried out to the community. From the research effects, the village government has the right to internet entry and an adequate computer system. Consequently, each village already has an internet site to provide statistics approximately village applications. Each village uses a financial system application that makes it less complicated for village fund management equipment to submit reviews to higher authorities.

**e. The Influence of the Government's Internal Control System on the Accountability of Village Fund Management**

The results of testing the hypothesis show that the government's internal control system has a positive and significant effect on village fund management accountability in Jenawi District. This is in line with the hypothesis that was formulated previously. In line with research conducted by Riky Agung Prasetyo (2020), it shows that the government's internal control system influences the accountability of managing village funds. The Internal Control System is an important factor in village government decision-making and can affect village



government accountability. An internal control system is needed to give confidence to the community that the management of village funds has been carried out following the applicable laws and regulations. The internal control system is very important because it serves as a guideline for village fund accountability, village fund administration accountability, and village fund management accountability maintenance.

### **5. Conclusion, Limitations, And Suggestions**

Primarily based on the effects of speculation testing, the conclusions are obtained:

- 1) From the consequences of the evaluation, it's far known that for the Village apparatus Competency variable (X1) sig 0.61 > 0.05, it manner that the competency of the village equipment has no fine and insignificant impact on accountability.
- 2) From the outcomes of the analysis, it is regarded that for the Transparency variable (X2) sig 0.62 > 0.05, transparency has no effective and insignificant effect on responsibility.
- 3) From the evaluation outcomes, it is known that for the variable network participation (X3) sig 0.71 > 0.05, it means that network participation has no advantageous and insignificant effect on accountability.
- 4) From the consequences of the analysis, it's miles recognized that the variable usage of data era (X4) is sig 0.001 < 0.05, meaning that the use of data technology has a high-quality and significant impact on duty.
- 5) From the evaluation outcomes, it is regarded that for the government internal control device variable (X5) sig < 0.000 < 0.05, the government's inner manipulation system has a high quality and sizeable effect on responsibility.

Furthermore, this research has barriers that restrict its perfection, while the restrictions are as follows:

- 1) Fact series in this examination is performed through questionnaires, so there may be special perceptions of the situation.
- 2) Due to price range and time constraints, this research handiest specializes in villages in Jenawi District.

Primarily based on the research that has been carried out, the researcher proposes the following hints:

#### **1) For the Village government**

Primarily based on the consequences of the evaluation defined above, as a way to grow duty for village fund control, the village authorities ought to also boom the ability or knowledge of village fund control apparatus through engaging in schooling or outreach to village fund management rules. The village government is also required to be more transparent in managing the village budget to avoid irregularities and to present trust to the community so that village applications can be found with network help.

#### **2) For similar Researchers**

Guidelines for further researchers can extend this research using analyzing the factors that impact the duty of fund management that have no longer been discussed in this examination consisting of training, stage of training, and compliance with economic reports. Destiny researchers can also add samples or villages to be studied.

### **References**

- [1]. Aprilya, K. R. (2020). Pengaruh Kompetensi, Komitmen Organisasi, Transparansi Dan Partisipasi Masyarakat Terhadap Akuntabilitas Pengelolaan Dana Desa.
- [2]. Arfiansyah, M. A. (2020). Pengaruh Sistem Keuangan Desa dan Sistem Pengendalian Intern Pemerintah Terhadap Akuntabilitas Pengelolaan Dana Desa. *Journal of Islamic Finance and Accounting*, 3(1), 67–82. <http://ejournal.iainsurakarta.ac.id/index.php/jifa>
- [3]. Aulia, P. (2018). Pengaruh Kompetensi Aparat Pengelola Dana Desa, Komitmen Organisasi Pemerintah Desa, Pemanfaatan Teknologi Informasi, Dan Partisipasi Masyarakat Terhadap Akuntabilitas Pengelolaan Dana Desa Di Kabupaten 50 Kota (Studi Empiris Pada Kecamatan Harau, Kecamatan). 1(3).
- [4]. Dewi, N. K. A. J. P., & Gayatri. (2019). Faktor-Faktor Yang Berpengaruh Pada Akuntabilitas Pengelolaan Dana Desa. 26, 1269–1298.
- [5]. Donaldson, L., & Davis, J. H. (1991). Stewardship Theory or Agency Theory: CEO Governance and Shareholder Returns Related papers CEO Dualit y: A Review and Research Agenda Stewardship Theory or Agency Theory: CEO Governance and Shareholder Returns. *Australian Journal of Management*, 16(1), 49–64.
- [6]. Indraswari, N. E. (2021). Pengaruh Kompetensi Pemerintah Desa, Partisipasi Masyarakat Dan Pemanfaatan Teknologi Informasi Terhadap Akuntabilitas Pengelolaan Dana Desa. 6.
- [7]. Indriasih, D., Fajri, A., & Febriana, D. (2022). Pengaruh Komitmen Organisasi, Sistem Pengendalian

- Internal, Kompetensi Pemerintah Desa, Transparansi, dan Aksesibilitas Laporan Keuangan Terhadap Akuntabilitas Pengelolaan Dana Desa. *Ekonomi, Keuangan, Investasi dan Syariah (EKUITAS)*, 3(4), 972–981. <https://doi.org/10.47065/ekuitas.v3i4.1331>
- [8]. Mada, S., Kalangi, L., & Gamaliel, H. (2017). Pengaruh Kompetensi Aparat Pengelola Dana Desa, Komitmen Organisasi Pemerintah Desa, dan Partisipasi Masyarakat Terhadap Akuntabilitas Pengelolaan Dana Desa Di Kabupaten Gorontalo. *Jurnal Riset Akuntansi Dan Auditing “Goodwill,”* 8(2), 106–115. <https://doi.org/10.35800/jjs.v8i2.17199>
- [9]. Mardiasmo, D. (2009). Towards an Integrated Perspective on Fleet Asset Management : Engineering and Governance Considerations .
- [10]. Mustofa, A. I. (2012). Pengaruh Penyajian Dan Aksesibilitas Laporan Keuangan Terhadap Akuntabilitas Pengelolaan Keuangan Kabupaten Pematang. 1(1).
- [11]. Pahlawan, E. W., Wijayanti, A., & Suhendro. (2020). Pengaruh Kompetensi Aparatur Desa, Sistem Pengendalian Internal, Pemanfaatan Teknologi Informasi Dan Partisipasi Masyarakat Terhadap Akuntabilitas Pengelolaan Dana Desa. 162–172.
- [12]. Perdana, K. W. (2018). Pengaruh Kompetensi Aparat Pengelola Dana Desa, Komitmen Organisasi Pemerintah Desa, Partisipasi Masyarakat dan Pemanfaatan Teknologi Informasi Terhadap Akuntabilitas Pengelolaan Dana Desa di Kabupaten Bantul. Program Studi Akuntansi. Universitas Muhammadiyah.Yogyakarta.
- [13]. Puspa, D. F., & Prasetyo, R. A. (2020). Pengaruh Kompetensi Pemerintah Desa, Sistem Pengendalian Internal, Dan Aksesibilitas Laporan Keuangan Terhadap Akuntabilitas Pengelolaan Dana Desa. *Media Riset Akuntansi, Auditing & Informasi*, 20(2), 281–298. <https://doi.org/10.25105/mraai.v20i2.7894>
- [14]. Rosyidi, M. (2018). Pengaruh Transparansi, Kompetensi Dan Sistem Pengendalian Internal Terhadap Akuntabilitas Pemerintah Desa Dalam Pengelolaan Alokasi Dana Desa (Studi Empiris Pada Seluruh Desa Di Kecamatan Salo Kabupaten Kampar). 1, 1–14.
- [15]. Sari, N., & Asmara, J. A. (2020). Pengaruh Sistem Keuangan Desa, Sistem Pengendalian Intern Pemerintah, Dan Transparansi Terhadap Akuntabilitas Pengelolaan Dana Desa (Studi Pada Desa Di Kabupaten Aceh Tengah ). *JIFA (Journal of Islamic Finance and Accounting)*, 3(1), 142–149. <https://doi.org/10.22515/jifa.v3i1.2369>
- [16]. Smulowitz, S., Becerra, M., & Mayo, M. (2019). Racial diversity and its asymmetry within and across hierarchical levels: The effects on financial performance. *Human Relations*, 72(10), 1671–1696. <https://doi.org/10.1177/0018726718812602>
- [17]. Suci, A., & Ningtyas, A. C. (2019). Pengaruh Kompetensi Aparatur Pengelola Dana Desa, Partisipasi Masyarakat, Dan Sistem Pengendalian Internal Terhadap Akuntabilitas Pengelolaan Dana Desa (Studi Pada Aparatur Pemerintah Desa Se-Kecamatan Banyudono Kabupaten Boyolali). 10, 2015–2019.
- [18]. Sugiyono. (2011). Metode Penelitian Kuantitatif, Kualitatif dan R&D. In Bandung Alf (hal. 143).
- [19]. Yulianti, W., Kamaliah, & Rasuli. (2019). Jurnal Ekonomi Pengaruh Kompetensi , Teknologi Informasi , Sistem Akuntansi , Internal Control terhadap Akuntabilitas Pemerintah Desa dalam Mengelola Keuangan Desa ( Studi Empiris di Kecamatan Pangkalan Kuras Kabupaten Pelalawan Tahun 2018 ). 386–398.