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THE INFLUENCE OF ACCOUNTABILITY IN VILLAGE FUND MANAGEMENT ON THE ECONOMIC REPORT OF THE COMMUNITY IN FAFOE VILLAGE, MALAKA DISTRICT

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Abstract

This study aims to analyze the influence of accountability in Village Fund management on the economy of the community in Fafoe Village. This study uses a quantitative approach with a survey method. The study population was the entire community of Fafoe Village, totaling 2,664 people, with a sample of 348 respondents determined using the Slovin formula and *purposive sampling technique* . Data collection techniques were carried out through a questionnaire with a Likert scale of 1-5 which had been tested for validity and reliability. Data analysis used simple linear regression analysis with the help of SPSS. The results showed that the accountability in Village Fund management was in the moderate category (average 2.42) and the community's economy was in the moderate category (average 2.28). The results of the hypothesis test show that accountability in managing Village Funds has a positive and significant effect on the community's economy (t count 5.104</ t table 1.967 significance 0.000 <0.05. The coefficient of determination (R^2) value of 0.800 indicates that accountability in managing Village Funds is able to explain 80% of the variation in the community's economy, while the remaining 20% is explained by other variables outside the study. This study concludes that increasing accountability in managing Village Funds will be followed by an increase in the economy of the Fafoe Village community.

Keywords: Accountability, Village Funds, Community Economy

INTRODUCTION

Village finances are vital and must be managed properly. They are a vital tool for boosting the economy. Just like a household, if its finances are mismanaged, it can lead to various problems. Likewise, village finances must be properly organized and managed to ensure they operate according to regulations and meet all village needs. Law Number 6 of 2014 concerning Villages marked the beginning of a new chapter in village development in Indonesia. This policy enabled the central government to allocate significant fiscal transfers in the form of village funds to villages across Indonesia, aimed at improving community welfare, improving infrastructure, and stimulating the local economy.

The large allocation of funds does not automatically guarantee the achievement of village development goals. The biggest challenge, however, is how to truly ensure that Village Funds are managed accountably and transparently so that they truly benefit the entire village community. This is because accountability in Village Fund management is a fundamental prerequisite for ensuring that public funds are accounted for and targeted appropriately. Minister of Finance Regulation No. 7 of 2026 concerning Village Financial Management in 2020 emphasizes that every rupiah of Village Funds must be managed with the principles of prudence, accountability, and direct benefit to the community.

Fafoe Village is one of many villages in Indonesia that has a mechanism for managing village finances. Fafoe Village also receives Village Funds, one of the largest sources of funding in the village financial system . Fafoe Village is a village in Malaka Regency , consisting of 16 villages . This village is not immune to problems arising from the sometimes ineffective management of Village Funds , which of course has implications for the community. economic role in society . The economy of a village community is reflected in its level of well-being and its ability to meet various living needs. Among the indicators of a community's natural economy are income levels, access to economic infrastructure, employment opportunities, and access to economic services. Previous research has shown

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that accountably managed Village Funds significantly contribute to improving community welfare through infrastructure development and economic empowerment.

In the process of managing village finances, several issues have been identified in the management of Village Funds in Fafoe Village, hindering its economic growth. For example, the farming and weaving businesses in the village, which could be powerful tools for boosting the community's economy, are not being managed optimally, resulting in underutilization of the resources.

RESEARCH METHODS

The type of research used is quantitative research . With a population of 2,664 people, the sampling used the Slovin formula with an error rate of 5%. The sample size was 348 people. Those selected used random sampling. In this study, there are 2 (two) types of data sources that will be used in the study, namely primary data, namely a closed questionnaire, and secondary data, namely village profiles, village budgets, and village fund accountability reports .

RESEARCH RESULT

Instrument Test

Data Validity

Table 1
Data validity

Variables	Item Number	Calculation Results	Condition > 0.10	Information
Accountability	5	.8 95	> 0.10	Valid
Community Economy	9	.895	> 0.10	Valid

Data source : Author's processing, 2026

The data presented in Table 1 above demonstrates data validity. This is evident in the calculated r (.895) > r table (0.10). Therefore, this data tabulation concludes that the results are valid.

Data Reliability

Table 2
Data reliability

Variables	Calculation Results	Condition > 0.6	Information
Accountability	.85 3	> 0.6	Reliable
Community Economy	.8 07	> 0.6	Reliable

Data source : Author's processing, 2026

From the data presented in Table 2 above, it can be seen that the analysis results are reliable. This is assumed because both analysis results showed Cronbach's Alpha > 0.60, therefore, the data is declared reliable.

Simple Regression Results

With the map the formula is Y = a + bX + e

Table 3
Simple Regression Analysis Results

Coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.108	.217		5.104	.000
	EKM.MSYR	.429	.012	.895	37,237	.000

a. Dependent Variable: AKNBLTS

Data source: Author's processing, 2026
From the analysis results in table 3 above, it can be stated in the equation below:

Y = 1.108 + .429x + e

From this equation, it can be assumed that every additional 1.108 will affect the value of X by 0.429. And the data also shows that the significance level is <0.05.

Hypothesis Testing
Coefficient of Determination

Table 4
Coefficient of Determination

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate	Durbin-Watson
1	.895 [a]	.800	.800	1.84580	1,999

a. Predictors: (Constant), EKM.MSYR
b. Dependent Variable: AKNBLTS
Data source: Author's processing, 2026

From the data presentation in table 4 above, it shows that the R^2 value = 0.800 indicates that the Village Fund management accountability variable is able to explain 80 % of the variation in the community's economy in Fafoe Village, while the remaining 20 % is explained by other variables outside the study. Or simply, the level of influence of Village Fund Management Accountability on the community's economy is 80%.

t-test

Table 5
Partial Test
Coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.108	.217		5.104	.000
	EKM.MSYR	.429	.012	.895	37,237	.000

a. Dependent Variable: AKNBLTS
Data source : Author's processing, 2026

From the presentation of the table data above, it shows that the t-count value of 5.104 is greater than the t-table of 1.967. And the significance value is 0.000 <0.005, so based on this data analysis, it can be concluded that accountability has a positive effect on the community economy. And this also states that H_0 is rejected and H_1 is accepted .

DISCUSSION

Level of Accountability in Village Fund Management

The results of the study indicate that the level of accountability of Village Fund management in Fafoe Village is in the medium category with an average of 4.12448 . The indicators of community participation in supervision (2.0546) and the effectiveness of the complaint mechanism (2.1207) have the highest values, indicating that the people of Fafoe Village are quite active in overseeing the management of village funds. However, the indicator of ease of access to village financial information (2.0460) remains a challenge, in line with research findings in the village that the community still faces difficulties in accessing the Accountability Report and village fund management documents. The results of the data tabulation also show that the **Accountability variable** measured through 4 indicators shows an average value (mean) ranging from 2.04 to 2.12, with a total average of 8.29. On a Likert scale of 1–5, this achievement indicates that the level of the Accountability Variable is included in the **Low Category** by

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respondents. Meanwhile, the standard deviation value which is in the range of 1.02 to 1.11 shows that the assessment given by 348 respondents tends to vary (heterogeneous).

Village Economic Level

On the other hand, **the Community Economy variable** has an average indicator ranging from 2.07 to 2.11, with a total mean value of 16.75. This indicates that the economic conditions of the community in Fafoe Village according to respondents' perceptions are also included in **the Low Category** . The distribution of respondents' answers obtained on this variable is also diverse, this is evidenced by the standard deviation value in the range of 1.08 to 1.10. Overall, the low Standard Error Mean value (< 0.5) and in both variables confirms that this sample data is valid and accurate in representing the research population.

The Impact of Accountability on the Community Economy

The results of the regression analysis of the Village Fund Management Accountability variable show a positive and significant impact on the community's economy. High accountability ensures that village funds are used for programs truly needed by the community and provide tangible economic benefits. The regression coefficient value of 1.108 indicates that every one-unit increase in the Accountability value will increase the community's economic value by 1.108. This indicates that efforts to increase accountability through transparency, participation, and better oversight will have a direct impact on improving citizens' economic well-being. Furthermore, the study found that accountability has an 80% impact on the community's economy, indicating a very strong influence.

This research can also provide important insights for the management of Village Funds in Fafoe Village and serve as a reference for other villages in Malaka Regency. This is because increasing accountability must be a top priority in village fund management. Research has shown that accountability has a positive impact on the community's economy. Furthermore, the village government needs to increase public access to village financial information through bulletin boards, social media, and regular meetings. Public participation in oversight is essential, as it has been shown to be the highest indicator of accountability.

CONCLUSION

The research results indicate that the management of Village Funds in Fafoe Village has not yet been able to provide an optimal impact on the community's economy . The analysis found that the level of accountability and the community's economic status were in the low category. Meanwhile, the research results related to the influence of accountability on the community's economy indicated a positive relationship.

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