MORFAI JOURNAL
Multidiciplinary Output Research For Actual and International Issue

DETERMINANTS OF VILLAGE FUND ACCOUNTABILITY IN FINANCIAL MANAGEMENT OF VILLAGE FUNDS IN PANTAI LABU DISTRICT, DELI SERDANG

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Abstract

Village funds that are quite large in number must be managed properly by the village government. However, there are indications of low accountability in the management and reporting of village funds by the village government. The purpose of this study was to analyze what factors influence the accountability of village fund financial management in Pantai Labu District, from the following four indicators: technical guidance, presentation of financial reports, perceptions of understanding of main tasks and management commitment. The urgency of the research results is as an evaluation material for the village administration and also to find out the obstacles in implementing village fund management accountability. This study uses SPSS to measure regression, correlation, and variable reliability testing. The hypothesis will be tested with SPSS which aims to examine the relationships between the four variables in this research model. The results of the research implementation show that together they influence the dependent variable, namely the Accountability of Village Fund Financial Management. Partially, 1) Technical Guidance has no effect on the accountability of Village Fund Financial Management, 2) Understanding of Main Tasks has no effect on the accountability of Village Fund Financial Management, 3) Management Commitment has an effect on Accountability of Village Fund Financial Management and 4) Presentation of Financial Statements has an effect on Accountability Village Fund Financial Management.

Keywords: ***technical guidance, presentation of financial reports, perception of understanding of main tasks, management commitment, accountability for managing village funds***

1. INTRODUCTION

Management of Village Funds carried out by the Village Government, there needs to be accountability for the management of these funds. Where the accountability conveyed must be transparent, and honest. Accountability is a thing to be done for. It is said to be accountable if it is able to explain the conditions in the decisions that have been taken and the activities that have been carried out. Information provided reliably, accurately and on time is a sign of good accountability.

Accountability can also show whether the village apparatus can work properly, correctly, ethically and is responsible for possibilities that can occur such as misuse of village funds and can reduce village funds that are not used on target.

Accountable management of village funds cannot be separated from the competence of the village apparatus so that managing village funds can be carried out properly. In addition to competence, it must also be supported by commitment so that it can run optimally.

2. FOUNDATION OF THEORY

Accountability According to (Umaira & Adnan, 2019) accountability involves the ability of village officials to carry out accountability for all activities that have been carried out and are related to the development of village government. accountability can be achieved if there is participation from the community by conveying aspirations and contributions in the process of

managing village funds obtained. Community involvement is very much needed in village financial management which is carried out in a participatory, accountable, orderly and budgetary manner based on the principles of village financial management. According to Mardiasmo in (Endrayani et al., 2014) the dimensions of accountability are divided into 5 parts, namely legal accountability and honesty, managerial accountability, program accountability, policy accountability and financial accountability.

3. RESEARCH METHOD

The methodology describes the activity design, scope or object, main materials and tools, location, data collection techniques, operational definitions of research variables, and analysis techniques.

4. RESULTS AND DISCUSSION

4.1. Descriptive Statistical Test

Descriptive statistical analysis is a statistic that describes in general the characteristics of each research variable, namely Technical Guidance, Presentation of Financial Statements, Perception of Understanding of Main Tasks, Management Commitment and Accountability of Village Fund Financial Statements.

Descriptive Statistics

	N	Minimum	Maximum	Means	Std. Deviation	Variances
Technical Guidance	38	16	20	18.39	1,733	3,002
Presentation Of Financial Reports	38	11	15	12.61	1,001	1,002
Main Tasks Understanding	38	20	25	22.71	2.155	4,644
Management Commitment	38	25	35	31.74	3,194	10,199
Village Financial Management Accountability	38	26	35	30.71	3.110	9,671
Valid N (Listwise)	38					

Source: Data Processed by Researchers, 2022

Validity test

The validity test is used to measure whether the data that has been obtained is valid data or not by using the tool used, namely a questionnaire. The validity test was conducted on 38 village officials in Pantai Labu District, Deli Serdang.

The results of the validity test output explain about testing the validity of a variable. As is well known, the Pearson correlation method is a validity testing method by correlating each item with the total item, therefore the results seen are the results of the total score correlation (Column Total Score).

In determining whether the statement is valid or not, there are two events:

a. By looking at the significance value. If the significance value is <0.05 then the question is valid, if the significance value is >0.05 then the question is invalid
b. Comparing the value of r count with r table. If the value of r count > t table then the question is declared valid and vice versa if r count < r table then the question is invalid.

The results of data processing through SPSS show that the questions from the dependent and independent variables are declared valid.

4.2.Reliability Test

The reliability test is a measure of the stability and consistency of the respondents in answering matters related to the question element which is a variable dimension and is arranged in the form of a questionnaire. A reliable instrument is an instrument that when used will produce the same data.

The results of reliability testing can be seen in the statistical reliability table with the Cronbach's Alpha technique. Unreliable data cannot be processed further because it will produce biased conclusions, a measuring instrument that is considered reliable if the measurement shows consistent results from time to time.

If the Cronbach Appha value α > 0.60 then it is reliable
If the Cronbach Appha value α < 0.60 then it is not reliable

For Technical Guidance Questions/Instruments, 4 questions/instruments were declared reliable because the Cronbach's Alpha value was > 0.60

Reliability Statistics

Cronbach's Alpha	N of Items
.896	4

For financial statement presentation instruments, 4 questions/instruments were declared reliable because the Cronbach's Alpha value was < 0.60

Reliability Statistics

Cronbach's Alpha	N of Items
.626	3

For the Main Task Understanding instrument, 5 questions/instruments were declared reliable because the value of Cronbach's Alpha was > 0.60

Reliability Statistics

Cronbach's Alpha	N of Items
.919	5

For the Management Commitment instrument, 7 questions/instruments were declared reliable because the Cronbach's Alpha value was > 0.60

Reliability Statistics

Cronbach's Alpha	N of Items
.910	7

For the Village Financial Management Accountability instrument, 7 questions/instruments were declared reliable because the Cronbach's Alpha value was > 0.60

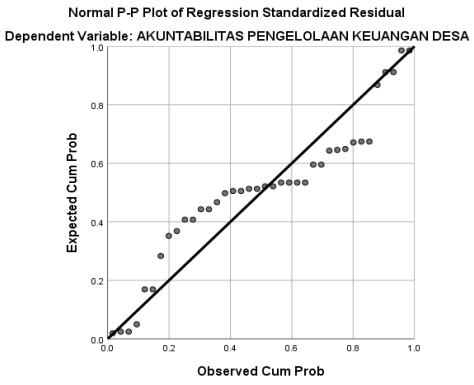
4.3.Classical Assumption Test

The purpose of testing this classical assumption is to provide certainty that the regression equation obtained has accuracy in estimation, is not biased and is consistent. The classic assumption tests that will be discussed include the residual normality test, multicollinearity, autocorrelation test and heteroscedasticity test.

a. Residual Normality Test

1) Graph Method

The dots spread around the line and follow the diagonal line so that it can be said that the data is normally distributed.



2) Kolmogorov Smirnov

The data is normally distributed if the Asymp Sig. above 0.05

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residuals
N		38
Normal Parameters, b	Means	.0000000
	std. Deviation	1.82025333
Most Extreme Differences	absolute	.148
	Positive	.148
	Negative	-.131
Test Statistics		.148
asymp. Sig. (2-tailed)		.035c
Exact Sig. (2-tailed)		.342
Point Probability		.000

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

3) Multicollinearity

How to find out whether there are symptoms of multicollinearity by looking at the value (vif) and tolerance with the following conditions: if the VIF value is less than 10 and the tolerance is more than 0.1 then multicollinearity does not occur (Ghozali, 2001)

Coefficientsa

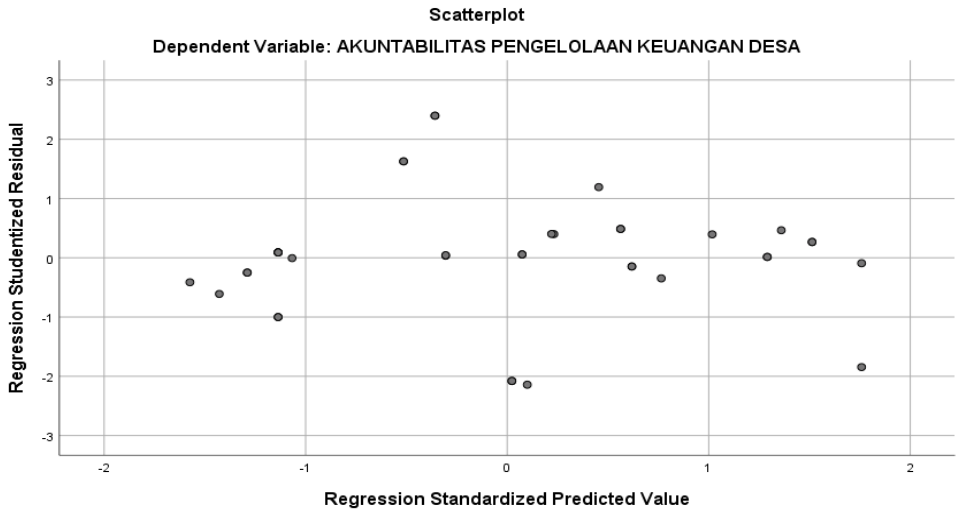
Model	Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
	B	Std. Error	Betas	T	Sig.	Tolerance	if
(Constant)	-1,457	4,435		-.328	.745		
Technical Guidance	-.193	.302	-.108	-.641	.526	.363	,757
Main Tasks Understanding	.498	.298	.345	1,670	.104	.240	.159
Management Commitment	.369	.140	.379	2,642	013	.499	006
Presentation Of Financial Reports	1008	.414	.325	2,435	.020	.577	,733

A. Dependent Variable: Accountability For Village Financial Management

Colonierity does not occur because the VIF value is less than 10, and the tolerance is more than 0.1

4) Heteroscedasticity

The points spread above and below the number 0 on the Y axis so that it can be concluded that there is no heteroscedasticity problem in the regression model.



There is no heteroscedasticity because the points spread above and below the number 0

4.4. Multiple linear regression test

This analysis is used to measure the magnitude of the influence between the independent and dependent variables. The eligibility requirements that must be met when carrying out multiple regression analysis are:

a. The number of samples used must be the same
b. There are 2 or more independent variables
c. Residual values must be normally distributed
d. There is a linear relationship
e. There were no symptoms of heteroscedasticity

Multiple Linear Regression Equations

Y = a + b1X1 + b2X2 + b3X3 + b4X4

Where :

Y = Dependent Variable Predicted Value

a = Constant

b = Regression coefficient, increase or decrease value of Variable Y based on Variable X

x = independent variable

Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients		ig.	Collinearity Statistics	
	B	Std. Error	Betas			Tolerance	Vif
(Constant)	-1,457	4,435		.328	745		
Technical Guidance	-.193	.302	-.108	.641	526	.363	2,757
Main Tasks Understanding	.498	.298	.345	,670	104	.240	4.159
Management Commitment	.369	.140	.379	,642	13	.499	2006
Presentation Of Financial Reports	1008	.414	.325	,435	020	.577	1,733

A. Dependent Variable: Village Financial Management Accountability

Y = a + b1X1 + b2X2 + b3X3 + b4X4

Y = -1.457 + -0.193 + 0.498 + 0.369 + 1.008

Partial Regression Coefficient Test

Test Criteria:

1. If T count > T table and significance <0.05, it can be concluded that there is significant influence between the independent and dependent variables
2. If t count <t table and significance> 0.05, it can be concluded that there is no influence between the independent and dependent variables

Coefficientsa

Model	Unstandardized Coefficients B	Std. Error	Standardized Coefficients Betas	T	ig.	Collinearity Statistics Tolerance	Vif
(Constant)	-1,457	4,435		-.328	745		
Technical Guidance	-.193	.302	-.108	-.641	526	.363	2,757
Main Tasks Understanding	.498	.298	.345	1,670	104	.240	4.159
Management Commitment	.369	.140	.379	2,642	13	.499	2006
Presentation Of Financial Reports	1008	.414	.325	2,435	020	.577	1,733

A. Dependent Variable: Village Financial Management Accountability

Joint regression test

Test Criteria:

1. If f count > f table and significance <0.05, it can be concluded that there is significant influence between the independent and dependent variables
2. If f count <f table and significance> 0.05, it can be concluded that there is no significant influence between the independent and dependent variables

Anovaa

Model		Sum Of Squares	Df	Meansquare	F	Sig.
1	Regression	236,707	4	59,177	16.125	.000b
	Residual	121.108	33	3,670		
	Total	357,816	37			

A. Dependent Variable: Accountability For Village Financial Management
B. Predictors: (Constant), Presentation Of Financial Reports, Management Commitment, Technical Guidance, Understanding Of Main Task

Summary Modelb

Model	R	R Square	Adjusted R Square	Std. Error Of The Estimate
1	.813a	.662	.621	1916

A. Predictors: (Constant), Management Commitment, Presentation Of Financial Reports, Technical Guidance, Understanding Of Main Task
B. Dependent Variable: Village Financial Management Accountability

To test regarding the influence of Technical Guidance, Presentation of Financial Statements, Perception of Understanding of Main Tasks, Management Commitment to the Accountability of Village Fund Financial Reports, simultaneously and partially used hypothesis testing simultaneously with the F test and partially with the t test:

1. F test

The results of the F test show that the independent variables jointly affect the dependent variable. This can be seen in the table below, where the p-value (column sig) is 0.000 <0.5 and for the F test the F count is 16.125 greater than the F table which is 2.66

Anovaa

Model		Sum Of Squares	Df	Meansquare	F	Sig.
1	Regression	236,707	4	59,177	16.125	.000b
	Residual	121.108	33	3,670		
	Total	357,816	37			

A. Dependent Variable: Village Financial Management Accountability
B. Predictors: (Constant), Presentation Of Financial Reports, Management Commitment, Technical Guidance, Understanding Of Main Task

2. t test

Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients		ig.	Collinearity Statistics	
	B	Std. Error	Betas			Tolerance	Vif
(Constant)	-1,457	4,435		.328	745		
Technical Guidance	-.193	.302	-.108	.641	526	.363	2,757
Main Tasks Understanding	.498	.298	.345	,670	104	.240	4.159
Management Commitment	.369	.140	.379	,642	13	.499	2006
Presentation Of Financial Reports	1008	.414	.325	,435	020	.577	1,733

A. Dependent Variable: Accountability For Village Financial Management

a. The Technical Guidance variable has a p value of 0.526> 0.05, while the t count is 0.641> 0.3202 which means it is not significant. Technical Guidance partially does not affect the accountability of village fund financial management.

b. The main task understanding variable has a p value of 0.104 > 0.05, while t count is 1.670 > 0.3202 which means it is not significant. Understanding of Main Tasks partially does not affect the accountability of village fund financial management.

c. The Management Commitment variable has a p value of 0.013 <0.05 while the t count is 2.642> 0.3202 which means it is significant. Management Commitment partially affects the Accountability of Village Fund Financial Management.

d. The Village Financial Report Presentation variable has a p value of 0.02 <0.05 and t count 2.435 > 0.3202 meaning that the Presentation of Financial Statements has a Significant Effect on the Accountability of Financial Management of Village Funds.

5. CONCLUSION

The conclusions in the study are as follows:

1. Technical Guidance has no effect on Village Financial Management Accountability.
2. Understanding of Main Tasks has no effect on Village Financial Management Accountability
3. Management Commitment influences Village Financial Management Accountability
4. Presentation of Financial Statements influences the Accountability of Village Financial Management

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