

The Influence of Financial Report Accessibility and Community Participation on Accountability of Village Fund Management

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Abstract: This research aims to determine the influence of financial report accessibility and community participation on the accountability of village fund management (in village governments in Masalle District, Enrekang Regency). This research is quantitative research where data collection uses primary data by distributing questionnaires to respondents. The population in this study was all officials from 11 village governments in Masalle sub-district, Enrekang district, namely 138 officials and the sample used was a purposive sampling method, namely 3 village governments in Masalle sub-district and 9 respondents in each village government. The results of the questionnaire data have been instrument tested (validity test and reliability test), classical assumption tests (normality test, multicollinearity test, and heteroscedasticity test), and the data analysis method used is the multiple linear regression technique. The research results show that the accessibility of financial reports has a positive and significant effect on the accountability of village fund management, and community participation has a positive and significant effect on the accountability of village fund management. Keywords: accessibility of financial reports, community participation, accountability in village fund management.

I. Introduction

The village is an element of government that has standard freedom of independence, which makes it a legitimate element and involves an area with certain boundaries as a legal territorial unit that has the position of controlling and supervising environmental businesses. Nevertheless, its most important task is to provide public assistance and fulfill public freedoms that are directly related to society. Moreover, the Indonesian government has issued new guidelines that empower government progress from lower levels or distant regions

In every implementation of city government, the idea of decentralization is implemented where each bearing comes from the central government. The city, as a government structure that collaborates directly with a network of various foundations, interests and needs, plays an important role, especially in solving tasks related to public administration. Based on Regulation Number 12 of 2008, villages are considered as legal local regional units and have a position that always manages the interests of the environmental network in accordance with widely believed starting points and traditions, and are located within the regional area.

Openness of financial reports is a means of supporting the recognition of local government institutions as part of the public sphere. To ensure responsibility in regional monetary administration, regional legislative bodies should openly introduce monetary reports to the general public through improvements to the provincial monetary data framework. This means that providing partners with easy access to financial reports can increase responsibility in territorial financial management. The next variable is regional cooperation which is an important component in empowering freedom and strengthening.

Regional cooperation refers to their contribution in a dynamic cycle throughout the development stages, from planning to implementation, inspection and maintenance. The dynamic work of regional councils in the city is essential to ensure the improvement of the city in accordance with the needs and government assistance to its residents, as well as to reduce potential problems related to the use and management of city funds. Regional cooperation in overseeing village reserves is also important to ensure maximum achievement of the objectives of the city store designation.

Another review suggests that local cooperation with the city's nature reserve board may be able to further develop government assistance in the city. In addition, low regional support can result in a lack of transparency and responsibility in managing village nature reserves. The failure of community groups to take full part in the city reserve council results in the utilization of city assets not being able to achieve the expected goals. Situations like this can cause the allocation of city finances by public authorities not to reach the right targets.

1. Accessibility of financial reports

Accessibility according to the Big Indonesian Dictionary is something that can be used as access, (2021). Furthermore, according to Fauziyah (2019), openness of monetary reports is a person's simple ability to obtain data regarding monetary reports. Meanwhile, according to Rossadi and Widayati (2018), openness is a basis that can make it easier for someone to obtain data.

According to Kurniawan et al (2017; 15), the availability of financial reports is estimated through three markers, namely: First, acceptance, which includes the distribution of regional government financial reports directly to users of financial reports. Second, convenience, and this implies that public authorities should provide monetary report clients with easy access to obtain this data. Apart from that, third, data accessibility, which shows that the public in general can access the nearest government financial reports via the web.

2. Society participation

Remembering Regulation no. 6 of 2014 concerning villages, support from community groups is a contribution to the administration of city government by involving city organizations and city residents. This collaboration has an important role in the village improvement process, both through commitments in the form of information, energy, time, etc., as well as empowering local areas to take advantage of or participate in the impact of progress.

According to Ikkelson (2011: 58), cooperation is a commitment made deliberately by local areas towards a task without involving them in the direction. One of the main goals of regional support, which is important in any movement, is to take part in the dynamic cycle. .

In connection with the instructions quoted by Atiningsih, et al. First, contribution to the consultation exercise. Urban thinking training is an exercise that is carried out as a vehicle for exchanging thoughts, data and objectives of urban networks in village organizations, so that its implementation must be ready as a forum for implementing space for community cooperation in its implementation. Second, cooperation in expressing the need for community groups to take part in detailing each type of movement carried out by the city government, the report touches on the implementation of planned exercises assuming there are obstacles, local areas have the option to respond to relevant individuals, third, support in Checking The community should be involved in supervising village reserves so that village assets can be used properly and not exploited by misguided and declining village authorities, so that local communities are obliged to establish relationships to carry out management that directs the village head.

3. Accountability for Village Fund Management

Accountability for village fund management is a commitment to hand over responsibility for exhibitions and activities of the city head to officials through reports, with the rule that every action of city financial administration must be accountable to the local area in accordance with legal guidelines. One of the characteristics of the big idea of administration discussed here is the rule of responsibility.

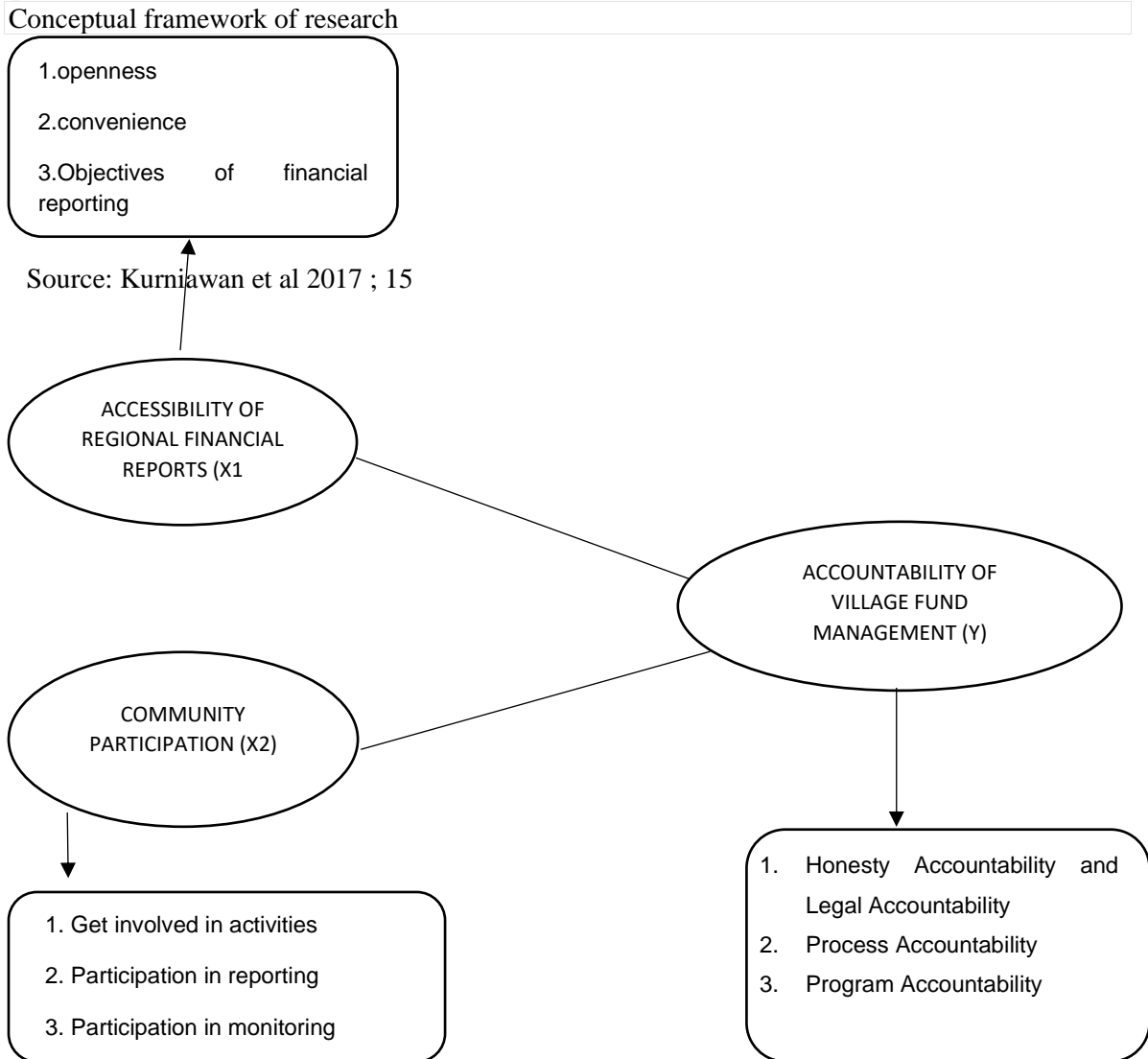
General bookkeeping is the obligation of the party who is ordered to provide accountability, present, report and disclose all approaches and exercises that are capable of being carried out to the party giving the order (leadership) who has the right and power to ask for this responsibility. With regard to government organizations, public responsibility includes providing data and disclosure of government monetary implementation and performance through monetary reports to individuals closely involved, both internally and externally. This is also an effort to fulfill public rights and is the main goal of changing public spaces. The public responsibility expected by open area organizations has several aspects. According to Wahida (2015), guidelines for estimating financial management responsibilities include: First, responsibility for authenticity, which relates to efforts to prevent abuse of position, while legal responsibility relates to ensuring consistency with regulations and guidelines related to the use of public resources. financial support. Second, process responsibility, which surveys whether the techniques used to complete the task are adequate, including the adequacy of the accounting data framework, board data framework, and regulatory strategy. Third, program responsibility, which considers whether stated targets can be achieved, and whether program choices have been deemed to provide ideal results at negligible costs.

FRAMEWORK

According to Notoatmodjo (2018), a research conceptual framework is a visual depiction and representation of the relationship between interrelated concepts or variables, or between one variable and another, which is related to the problem to be researched. The conceptual framework of this research theoretically outlines the conceptual model of the research variables, and explains how the theories related to the research variables (independent and dependent variables) are connected to each other. A conceptual framework in research is needed when research involves two or more variables. However, if the research only focuses on one or more variables separately, then a theoretical description of each variable with an explanation of the large variations in the variables studied is necessary.

Conceptual and Hypothesis

A. Conceptual framework



Source: According to Wahida (2015) Source: Atiningsih, et al (2019)

II. Research Methods

The research method uses quantitative research using descriptive research. Quantitative research is a type of data that can be measured or calculated directly as a primary variable. Primary data is data collected by researchers through direct data collection efforts in the field. This research was carried out in the village government in Masalle District, Enrekang Regency. The research period was carried out for one month starting from October 1 to November 1 2023. The sampling technique used in this research used purposive sampling, which is a sample determination method based on certain considerations, or a sampling technique using certain criteria. The sample determined was as follows: (1) Only 4 village governments were taken from the village government in Masalle District because the distance between the village office and other village offices was too far and the road access to the village was not very good. (2) Respondents who taken in this research are the apparatus within the village government elements that are directly involved in managing village finances in accordance with Permendagri 20/2018 concerning Village Financial Management (village head, village secretary, BPD, hamlet head, administrative and general head, planning head, finance head, and treasurer)

III. Research Results and Discussion

A. Research Results

Masalle District is one of the sub-districts in Enrekang Regency which has an area of 68.35 km. which consists of 6 villages. The majority of Masalle sub-district residents earn their living as agricultural laborers, entrepreneurs and civil servants. Directions and policies for the development of the Masalle sub-district are very important considering the natural potential that needs to be addressed immediately. Based on the results of the analysis and characteristics, several priority areas can be identified so as to support sustainable development.

The Vision and Mission of Masalle District are as follows:

vision

Masalle is advanced, safe, prosperous, sustainable, religious

Mission

1. Improving the quality and availability of public service infrastructure
2. Improving the quality of human resources who are competitive in mastering technology, moral and ethical.
3. Realizing good governance of various community life activities without gender descriptors.
4. Increasing the scale of the people's economy and community income based on agribusiness and agroindustry.
5. Improving economic areas through optimal and environmentally sound management of natural resources.

1. Validity Test

In this research, the validity of the data was tested statistically by calculating the correlation between each question and the total score using the Pearson Product Moment correlation method. Data is considered valid if the calculated r-value, which is the Corrected Item-Total Correlation value, is greater than the r-table value at the 0.05 (5%) significance level.

a. Results of the validity test on the influence of financial report accessibility (X1)

Table 5.7

Validity Test Results

No. Instrument Items	R count	R table	information
X1.1	0.858	0.30	valid
X1.2	0.873	0.30	Valid
X1.3	0.888	0.30	Valid
X1.4	0.734	0.30	Valid
X1.5	0.807	0.30	Valid

Source: SPSS processed data.

Table 5.7 above shows that all instruments for the influence of financial report accessibility are valid because the r determined is greater than the r table so it is suitable to be used to measure the side impacts being considered.

b. Test the validity of Community participation

Table 5.8

Validity Test Results

No. Instrument Items	r count	r table	Information
X2.1	0.901	0.30	Valid
X2.2	0.785	0.30	Valid
X2.3	0.792	0.30	Valid
X2.4	0.63	0.30	Valid

Source: SPSS processed data

Table 5.8 above shows that all community participation instruments are declared valid for the reason that the r specified is more prominent than the r table so that it is suitable to be used to measure the side impacts being considered.

c. Test the validity of village fund management accountability

Table 5.9
Validity Test Results

No. Instrument Items	r count	r table	Information
Y1	0.850	0.30	Valid
Y2	0.854	0.30	Valid
Y3	0.849	0.30	Valid
Y4	0.778	0.30	Valid

Source: Processed SPSS data

Table 5.9 above shows that all village fund management accountability instruments are declared valid for the reason that the specified r is more prominent than the r table so that it is suitable to be used to measure the side impacts being considered.

2. Reliability Test

This test is carried out to measure a questionnaire which is an indicator of a construct variable. A questionnaire is said to be reliable if a person's answers to statements are consistent or stable over time (Ghozali, 2013:47). The reliability of a variable formed from a list of questions is said to be good if it has a Cronbach's Alpha value >0.60.

Table 5.11
The results of the Reliability test are as follows
Variable Cronbach Alpha Limit value of Cronbach Alpha Description

Variable	Cronbach Alpha	Cronbach Alpha value limit	Information
Accessibility of financial reports	0.887	0.60	Reliable
Society participation	0.881	0.60	Reliable
Village fund management	0.850	0.60	Reliable

Data source: Processed SPSS data

Based on table 5.11 above, it shows that the Cronbach alpha value for the independent variables (Accessibility of financial reports and community participation) and dependent (Accountability for managing village funds) shows a value above 0.60. This shows that all statements for the independent and dependent variables are reliable and it can be concluded that the questionnaire statement instrument shows reliability in measuring the variables studied appropriately.

3. Normalist test

The normality test is carried out to determine whether the regression model for the independent and dependent variables is normally distributed or not. The basis for decision making in the normality test is:

Table 5.12
Noramlis Test Results

	Unstandardized Residuals
N	36
Normal Parameters ^{a,b} Mean	17.0555556
Std. Deviation	2.02201623
Most Extreme Differences	.121
Absolute	.139
Positive	-.121
Negative	.121
Statistical Tests	,200 ^{c,d}
Asymp. Sig. (2-tailed)	

Data source: processed SPSS data

Based on the data in table 5.12 above, it shows that the statistical test value obtained is 0.121, this value is greater than 0.05 and Asymp. The Sig obtained is 0.200, this value is greater than 0.05. So that it can have a normal distribution and this research can be continued.

4. Multicollinearity Test

The multicollinearity test aims to test whether the regression model finds a correlation between the independent variables. A good regression model should not occur between independent variables (multicollinearity does not occur).

Table 5.13

Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
Total.X1	0.203	4,921
Total.X2	0.203	4,921

Data source: processed SPSS data

Based on the data in table 5.13 above, it shows that all independent variables in this study have a tolerance value greater than 0.10 ($0.203 > 0.10$) and a VIF value smaller than 10.00 ($4.921 < 10.00$). Thus it can be concluded that the data is free from multicollinearity.

5. Heteroscedasticity Test

The heteroscedasticity test aims to test whether there is an imbalance in the differences in relapse models starting from one excessive perception and then on to the next perception. If the remaining contrast between one perception and another remains the same as before, it is called homoscedasticity, and if it is considered unique it is called heteroscedasticity. A relapse model should be good if it shows heteroscedasticity

Table 5.14

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
	B	Std. Error	Beta		
(Constant)	,470	,517		,909	,370
X1	,040	,051	,355	,934	,357
X2	-.046	,069	-.250	-.657	,516

a. Dependent Variable: RES2

Data source: Processed SPSS

Based on table 5.13 above, it shows that independent factors, especially financial report accessibility (X1) have a sig value of $0.357 > 0.05$, Local area support (X2) has a sig value of $0.516 > 0.05$. Thus, all autonomous factors do not experience heteroscedasticity

6. Descriptive Statistical Analysis

Analysis Descriptive is describing the data collected or analysis used to analyze data by describing. As is known, descriptive analysis does not carry out calculations and statistical tests.

Table 5.15

Descriptive Statistical Analysis test results

	N	Minimum	Maximum	Mean	Std. deviation
X1	36	10	25	20.0556	3.88362
X2	36	11	20	16,2500	2.87228
Y	36	12	20	17.0556	2.20317
Valid (listwise)	N 36				

Source: Processed SPSS data

Based on the data in table 5.15 above, it shows that the number of N is 36 respondents. The results of descriptive statistical analysis using SPSS show that Financial Report Accessibility (X1) has a minimum value of 10.00, a maximum value of 25.00, a mean value of 20.05 and a standard division value of 3.88. Community Participation (X2) has a minimum value of 11.00, a maximum value of 20.00, a mean value of 16.25 and a standard division value of 2.87. Likewise, Village Fund Management Accountability (Y) has a minimum value of 12.00, a maximum value of 20.00, a mean value of 17.05 and a standard division value of 2,703. The data above shows that the distribution of instrument data for each variable x and y is good because the mean value is greater than the standard division.

7. Inferential Analysis Test

Inferential statistical analysis is a statistical technique used to analyze sample data and the results are applied to the population. The statistical analysis used in this research is multiple linear regression analysis, namely to analyze the influence of Village Fund Management Accessibility and Community Participation on Management and Village Accountability. The results of the multiple regression test in the research can be seen in the following table:

Table 5.16
Multiple linear regression test results

Model	Unstandardized Coefficients B Std. Error		Beta Errors	t	sig
(constant)	5,913	,875		6,754	,000
Total.X1	,316	,087	,558	3,636	,001
Total.X2	,295	,118	,385	2,510	,017

Dependent variable: Y

Source: SPSS data analysis

Based on 5.16, a regression equation can be formulated to determine the effect of accessibility of village fund management and community participation on village fund management accountability as follows:

$$Y = 6.658 + 0.248x_1 + 0.323x_2 + \epsilon$$

This model shows that the estimated regression coefficient is positive. These results illustrate that there is a positive relationship between the variables Financial Report Accessibility and MA participation community towards accountability in managing village funds which means that the greater the accessibility of financial reports and community participation, the greater the accountability of management and villages.

It can be explained that the constant value is 5,913, which means that the variables financial report accessibility (X1) and community participation (X2) are 5,913.

The financial report accessibility coefficient (X1) is 0.316, which means that if the financial management information system increases by 1%, the quality of government financial reports will increase by 0.316% when the other independent variables do not change (constant).

The coefficient for the Community Participation variable (X2) has a positive regression coefficient of 0.295, which means that if the internal control system increases by 1%, the quality of local government financial reports will increase by 0.295% when the other independent variables do not change (constant).

8. Coefficient of Determination (R²)

The coefficient of determination aims to measure how far the model's ability to explain the dependent variable. The coefficient of determination value is determined by the R Square value.

Table 5.14
Determination Test Results

Model	R	R Square	Adjusted R	Std. Error of Estimate
1	.918a	.842	.833	.90100

Source: Processed SPSS data

Based on table 5.19 above, it is known that the R Square value is 0.842. Based on the R Square value, it can be said that 0.84.2% of the variation in accountability for managing village funds is explained by accessibility of village fund management and community participation. Meanwhile, variations in accountability for village fund management that cannot be explained by factors not observed by researchers are 15.8% (100%-84.2%), as are other variables that have not been examined in this research.

9. Simultaneous Test (f Test).

The simultaneous test is used to find out how much the independent variables (X1 and X2) together influence the dependent variable (Y). The test criteria for F are:

Table 5.15
Simultaneous Test Results

Model	Sum of Squares	df	Mean Square	f	sig
Regression	143,099	2	71,550	88.136	,000b
Residual	26,790	33	,812		
Total	169,889	35			

ANOVA

Source: Processed SPSS data

Regression analysis shows that together the independent variables have a significant effect on the dependent variable. This can be proven from the calculated f value of $88.136 < f \text{ table } 3.284$. This value is obtained from MsExcel=FINV (5%;2;39) with a significant value of $0.000 < 0.05$, so at a 95% confidence level it can be said that the hypothesis is accepted, which means that there is a positive influence between the accessibility of financial reports and community participation on the accountability of village fund management

10. Partial Test (t Test)

The purpose of this test is to determine the extent of the influence of each independent variable on the dependent variable.

Table 5.16
Partial Test Results

Model	Unstandardized Coefficients		Beta Errors	t	sig
	BStd. Error				
(constant)	5,913	,875		6,754	,000
Total.X1	,316	,087	,558	3,636	,001
Total.X2	,295	,118	,385	2,510	,017

Source: processed SPSS data

Based on table 5.16 above, the test is by comparing the calculated t value of $3.363 > t \text{ table of } 2.034$ (this value is obtained from MsExcel= TINV(5%;33) then enter) and the significant value is $0.001 < 0.05$, then the hypothesis is accepted.

Based on consideration of the table, the following conclusions are obtained:

The influence of financial report accessibility on the accountability of village fund management

Ho: Accessibility of financial reports does not have a positive and significant effect on village fund management accountability.

Ha: Accessibility of financial reports has a positive and significant effect on the accountability of village fund management.

Based on the table above for accessibility of financial reports with a calculated t value of $2.510 > t \text{ table } 2.034$ and a significant value of $0.015 < 0.05$ so that Ha is accepted.

2) The influence of community participation on accountability in village fund management

Ho: Community participation does not have a positive and significant effect on accountability in managing village funds

Ha: Community participation has a positive and significant effect on the accountability of village fund management.

IV. Conclusions

A. Conclusion

Based on the results of the research previously described by researchers entitled The Effect of Accessibility of Financial Reports and Community Participation on the Accountability of Village Fund Management Reports (study at the village government of Masalle District, Enrekang Regency), the following conclusions can be drawn:

1. Accessibility of financial reports has a positive effect on the accountability of village fund management reports
2. Community participation has a positive effect on accountability in managing village funds.

B. Suggestions

The suggestions put forward in this research are as follows:

1. Future researchers are expected to be able to develop research variables by adding or replacing them with other variables, increasing the number of samples and expanding sampling locations, not only in Masalle District.
2. For the Government to increase accessibility to provide easy access to financial reports for users and involving the community in financial management of village funds is also necessary so that the objectives of village fund allocation can be achieved optimally

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