

FACTORS THAT INFLUENCE VILLAGE FINANCIAL MANAGEMENT ACCOUNTABILITY IN THE SUB-DISTRICT OF SELAT PENUGUAN BANYUASIN DISTRICT

Sri Sutandi*, Masnoni, Hilwa Angraini, Dimas Try Handoko

Universitas Sjakhyakirti Palembang, Indonesia

*Corresponding Email: sri_sutandi@unisti.ac.id

ABSTRACT

This study aims to determine the effect of Village Apparatus Competence, Siskeudes Application, Community Participation and Financial Reporting Compliance on Village Financial Management Accountability in Selat Penuguan District, Banyuasin Regency. The data used is primary data and collected through questionnaires with saturated samples, namely those directly involved in village financial management consisting of the Village Head, Village Secretary, Village Treasurer, Head of Government and Village Operator. The analysis technique uses quantitative descriptive techniques. The results of the study of Village Devices (X1), Siskeudes Applications (X2) and Financial Reporting Compliance (X4) have a significant effect on village financial management so that it can be concluded that the variables of Village Device Competence (X1), Siskeudes Applications (X2) and Financial Reporting Compliance (X4) have a positive and significant relationship or effect on Village financial management accountability. Meanwhile, the Community Participation variable (X3) has no significant effect on the Accountability of Village financial management in Selat Penuguan District, Banyuasin Regency, South Sumatra Province.

Keywords: Accountability, Finance, Village and Competency.

INTRODUCTION

The government seeks to increase the implementation of development between the pace of regional development, urban development, and rural development which is expected to be balanced. However, in practice there are still development imbalances between regions and cities as well as between cities and villages. Inequality that occurs is one of the results of uneven development, causing high poverty rates in Indonesia, based on data from the Central Statistics Agency (BPS) in March 2022 the poverty rate in urban areas reached 7.50% while the poverty rate in rural areas was much higher, reaching 12.29%. Facing the problem of inequality that occurs between cities and villages, the government implemented a strategy by paying great attention to village development. One of the manifestations of this attention was the enactment of Law of the Republic of Indonesia No. 6/2014 on Villages.

In its management, village financial management is regulated based on Domestic Government Regulation Number 20 of 2018 concerning Village Financial Management, where village financial management is an overall activity that includes planning, implementation, administration, reporting, and accountability of village finances. Village finances are implemented based on the principles of transparency, accountability, participation and are carried out in an orderly and disciplined manner. With a large village budget, the implementation of the village government requires an aspect of good governance, where one of the characteristics or main elements of good governance is accountability. According to Sujarweni (2015) accountability is a form of obligation of a (leader /

official / implementer) to ensure that the duties and obligations he carries out have been carried out in accordance with applicable regulations. Accountability can be seen through written reports that are informative and transparent.

Accountability in the village government is very important and becomes a full control of the village apparatus for everything that has been done in a government so that the role of the village government as an agent who manages village finances becomes an important factor in accountability for the performance that has been carried out to the principal or community.

According to Cheng, et al in Widyatama, et al (2017) states that the competence possessed by government officials also affects the accountability and transparency of village government. Likewise, according to Dwi Sapartiningsih, et al (2018), it is said that there is a significant positive effect of human resource competence on the accountability of village fund management. And according to Mualifu, et al (2019), namely competence has a positive effect on village government accountability in managing village fund allocations.

The problem that often occurs in villages in Banyuasin Regency, especially villages in Selat Penuguan Sub-district in managing village financial reports, is the delay in the process of reporting village financial report accountability. The existence of this problem will have an impact on the obstruction of the process of reporting the accountability of village financial reports from the Village Head in Selat Penuguan Subdistrict to the Banyuasin Regent through the sub-district head, as well as the absence of information media such as adequate village websites for the public to know the overall management of village finances. All of this has resulted in the community not knowing the management of the financial report as a whole. The billboards about the APBDes do not contain all the information that the community has the right to receive in accordance with Domestic Government Regulation Number 20/2018 concerning Village Financial Management Article 72 Paragraph (2) which at least contains a report on the realization of the Village APB, a report on the realization of activities, activities that have not been completed and/or not implemented, the remaining budget, and a complaint address.

THEORY, LITERATURE REVIEW

Village Government

Definition of Village

According to Law of the Republic of Indonesia Number 6 of 2014 concerning Villages, the definition of a village is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, origin rights, and/or traditional rights that are recognized and respected in the system of government of the Unitary State of the Republic of Indonesia.

Implementation of Village Government

According to Law of the Republic of Indonesia Number 6 of 2014 concerning Villages, the Village Government is the Village Head or what is called by another name assisted by Village officials as an element of organizing the Village Government.

According to Law of the Republic of Indonesia Number 6 of 2014 concerning Villages, Village Administration is the administration of government affairs and the interests of the local community within the government system of the Unitary State of the Republic of Indonesia. According to Law of the Republic of Indonesia Number 6 of 2014 concerning Villages, Article 23 states that the Village Administration is organized by the Village Government.

Definition of Village Fund

Definition of Village Funds according to Wijaya (2018) "Village Funds are funds sourced from the State Revenue and Expenditure Budget intended for villages that are transferred through

the Regency / City APBD and used in order to finance governance, development implementation, community development, and community empowerment."

Based on the above description, it can be concluded that the Village Fund is a fund used for the welfare of the village community.

Competence of Village Apparatus

Definition of Competency

According to Boyatzis in Suparyadi (2015), competence is the capacity that exists in a person who can make that person capable of fulfilling what is required by work in an organization so that the organization is able to achieve the expected results. Then Wyatt in Suparyadi (2015) argues that competence is a combination of skills, knowledge, and behaviors that can be observed and applied critically to the success of an organization and work performance and employees' personal contribution to their organization. According to Wibowo (2016) competence is an ability to carry out or perform a job or task based on skills and knowledge and supported by the work attitude required by the job. And Priansa (2017) suggests that competence is a map of employee capacity for the job attributes it carries, which is a collection, ability, skill, maturity, experience, effectiveness, efficiency, and success in carrying out job responsibilities.

Based on some of the above definitions, it can be concluded that competence is a person's ability based on skills, knowledge, and attitudes in carrying out job responsibilities in an organization so that the organization's goals can be achieved.

Competency Indicator

The State Personnel Agency (BKN) Number 7 of 2013 states that human resource competencies include dimensions:

1. Knowledge which includes financial accounting and other related sciences, knowledge of business or public sector activities and organization, knowledge and competence in the field of information technology.
2. Skills include technical and functional skills, intellectual skills, organizational skills, personal skills, communication and intrapersonal skills.
3. Attitude has a commitment and sensitivity to social responsibility, self-development and continuous learning, reliable, responsible, punctual and respectful of applicable laws and regulations.

Definition of Village Apparatus

According to the Big Indonesian Dictionary (2016) the definition of Aparatur is the device, tool (state, government); the employees (state); state organs, especially covering the fields of institutions, management, and staffing, which have the responsibility of carrying out the daily wheels of government; government civil servants; state tools; state apparatus.

Based on some of the above definitions, it can be concluded that the competence of the village apparatus is an ability possessed by government employees based on skills, knowledge and attitudes in carrying out their responsibilities to organize and manage village government so as to produce good performance and achieve predetermined goals.

Accountability

Definition of Accountability

According to Mahdi Hendrich and Asti Arisandi (2021), the term accountability is interpreted as an obligation to submit accountability or to answer, explain performance, and the actions of a person or legal entity or collective or organizational leader to parties who have the right or authority to request information or accountability.

Accountability according to Kusumastuti (2014) is a form of obligation for providers of public activities to be able to explain and answer everything regarding the steps of all decisions and processes carried out, as well as accountability for the results of their performance.

According to Sujarweni (2015), defining accountability is a form of obligation of a person (leader / official / implementer) to ensure that the duties and obligations he carries out have been carried out in accordance with applicable regulations. Accountability can be seen through written reports that are informative and transparent.

Accountability Indicators and Dimensions

The indicators and dimensions of Accountability According to Hopwood and Tomkins in Rakhmat (2018) the dimensions of accountability that must be met by public institutions, namely:

1. Law and honesty accountability
2. Process accountability
3. Program accountability

Village Financial Management

Definition of Village Financial Management

According to the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 20 of 2018 concerning Village Financial Management, Village financial management is an overall activity that includes planning, implementation, administration, reporting, and accountability of Village finances.

Principles of Village Financial Management

According to the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management states that village finances are managed based on transparent, accountable and participatory principles and are carried out in an orderly and disciplined manner. With the following description:

1. Transparency is the principle of openness that allows the public to know and get access to the widest possible information about village finances.
2. Accountable is the realization of the obligation of a person or work unit to be accountable for the management and control of resources and the implementation of policies entrusted to him in the context of achieving predetermined goals....
3. Participatory, i.e. village government administration involves village institutions and elements of the village community.
4. Budget order and discipline, which means that village financial management must refer to the rules and guidelines that underlie it.

I. RESEARCH METHODS Type and Scope of Research

This type of research is included in quantitative descriptive research. In this study, descriptive and verification approaches were used to determine the description and influence of factors that affect the accountability of village financial management in 12 villages in Selat Penuguan Sub-district, Banyuasin Regency.

Definition of Concepts and Operational Variables

Table 1.

Operational Variables				
No.	Variables	Dimension	Indicator	Scale
Variable X				
1	Competence of Village Officials	Knowledge (Knowledge)	- Knowledge - Ability to improve	Likert Scale
		Skills	- Technical expertise - Ability to findsolutions	Likert Scale
		Attitude	- Initiative at work - Friendliness andcourtesy	Likert Scale
2	Siskeudes Application	Knowledge (Knowledge)	- Siskeudes Application - Use of technology	Likert Scale
		Skills	- Technical skills - Ability	Likert Scale
		Attitude	- Initiative at work	Likert Scale
3	Community Participation	Decision Making	- Involvement in decision-making on village programs	Likert Scale
		Budget Implementation	- Propose a budgetplan - Involved in budget	Likert Scale
4	Financial Reporting Compliance	Knowledge (Knowledge)	- Knowledge	Likert Scale
		Skills	- Technical skills - Ability	Likert Scale
Variable Y				
1	Village Financial Management Accountability	Law and Honesty	- Honesty and information disclosure - Compliance in reporting	Likert Scale

Process	- Appropriateness of procedure - Accuracy of report submission	Likert Scale
---------	---	--------------

Source: Data processed, 2023

Variable measurement in this study uses an ordinal scale and an interval scale. The use of an ordinal scale with the aim of providing information in the form of values on the answers. These variables are measured by measuring instruments in the form of ordinal scale questionnaires that fulfill Likert scale statements. Sugiyono (2019) said that "The Likert scale is used to measure the attitudes, opinions and perceptions of a person or group of people about social phenomena."

For each question, 5 (five) categories of answers will be given and for the purposes of quantitative analysis, the answers will be scored.

Table 2.
Answer categories and scores

Category	Score
SS = Strongly Agree	5
S= Agree	4
R = Undecided	3
TS= Disagree	2
STS = Strongly Disagree	1

Source: Sugiono (2019)

Population and Sample

Population

The population in this study amounted to 60 village officials in 12 villages in Selat Penuguan District, Banyuasin Regency.

Sample

The sample used is a saturated sample which is a party directly involved in village financial management consisting of the Village Head, Village Secretary, Village Treasurer, Head of Government and Village Operator.

Data and Data Collection Techniques

According to Tulip and Ghazali (2019) data is information obtained from research that can be done in various ways, including literature studies, especially related to secondary data.

This research uses primary and secondary data sources. Primary data is obtained through field studies by means of interviews, documentation and questionnaires to obtain data on factors affecting the accountability of village fund management in Selat Penuguan District, Banyuasin Regency. Secondary data is obtained through literature studies such as using documents, literature, guidelines, and other supporting books.

Data Collection Technique

The data collection technique used by the author in this research is by means of interviews and questionnaires distributed directly to 12 villages in Selat Penuguan District, Banyuasin Regency.

Respondents are given time to fill out the distributed questionnaires and will be collected directly by the researcher. The questionnaire used comes from previous research, namely Ulfah Waladiyah's questionnaire (2018).

Data Analysis Technique

According to Tulip and Ghazali (2019) in research data analysis can be grouped into two broad categories, namely quantitative analysis and qualitative analysis data, which sometimes add descriptive words. This study uses descriptive quantitative research methods. And data processing using SPSS.

RESULTS AND DISCUSSION

Description of Research Data

Data Characteristics

The sample in this study was obtained using purposive sampling method aimed at village officials in the Selat Penuguan Sub-district area of Banyuasin Regency as many as 12 villages. The characteristics of the respondents are intended to explain the background of the respondents in this study. The data for this study were collected by distributing 60 questionnaires directly to village officials in the Selat Penuguan District government area. The time of distributing the questionnaire collection took place in April 2023 and 60 questionnaires were distributed directly.

Respondent Characteristics

Based on the sampling method used, this study will explain the characteristics of 60 respondents from the Village Head, Village Secretary, Head of Finance, Head of Government, and Head of Development. The characteristics of the respondents used in this study are based on data. From the answers to the questionnaires received by the researchers, data on the characteristics of respondents based on gender, age, and education level were obtained.

The results of the study based on the gender of the village apparatus respondents in 12 villages in Selat Penuguan Sub-district showed that there were 61 male respondents and 15 female respondents.

Testing Results

1. Test Coefficient of Determination (R^2)

The Coefficient of Determination test is used to see the extent to which the independent variable contribution consists of Village Apparatus Competence, Siskeudes Application, Community Participation and Financial Reporting Obedience to the dependent variable of Village Fund Financial Management Accountability. The following are the results of the coefficient of determination test (R^2)

Table 3.
Test Results of the Coefficient of Determination (R^2)
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.607	.369	.323	1.350

Source: SPSS output processed (2023)

The Adjusted R Square value of 0.323 means that 32.3% of variations in Village Financial Management Accountability can be explained by variations in the variables of Independence of

Village Apparatus Competence, Siskeudes Application, Community Participation and Financial Reporting Obedience while the rest (100% - 32.3% = 67.7%) is explained by other causes outside the model.

2. F Test (Simultaneous)

The results of the simultaneous test (F test) on all independent variables in this study will be explained through the following table and discussion:

Table 4.
Value Significance Results (F Test)
ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	58.636	4	14.659	8.03	.000
	Residuals	100.348	55	1.825	4	b
	Total	158.983	59			

a. Dependent Variable: Financial Management Accountability

b. Predictors: (Constant), Financial Reporting Compliance, Community Participation, Siskeudes Application, Village Government Competency

Source: SPSS output processed (2023)

Based on table 4., it can be seen that the F-count value is 8,034 and the significance is 0.000. This indicates that the F-count of 8,034 is greater than the F-table of 2,540, so it can be stated that simultaneously the independent variables, namely Village Apparatus Competence (**X1**), Siskeudes Application (**X2**), Community Participation (**X3**) and Financial Reporting Obedience (**X4**) together affect the dependent variable Village Financial Management Accountability.

3. Test t (Partial)

The partial test results (t) can be seen in the following table and explanation:

Table 5.
Significance Result t value
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficient	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	18.031	3.226		5.589	.000
Village Government Competencies	.586	.180	.653	3.256	.002
Siskeudes Application	-.722	.245	-.577	-2.943	.005
Community Participation	.088	.158	.065	.556	.581

PROCEEDING OF ACCOUNTING, MANAGMENT, BUSINESS AND SUSTAINABILITY

Vol 1 No 1 2023: 161-174

The articles in this proceedings are from the International Conference on Sustainability Initiative in Emerging Economies: SMEs, Higher Education, Public Sectors, and Finance

October 26th to 27th, 2023, Grand Hatika Hotel, Tj Pandan Belitung, Indonesia

Publisher:

Ikatan Akuntan Indonesia (IAI) Wilayah Sumatera Selatan collaboration with CV. Doki Course and Training

Financial Reporting	.381	.172	.376	2.210	.031
Compliance					

a. Dependent Variable: Financial Management Accountability

Source: SPSS output processed (2023)

Based on the table above, it can be seen the significance value of each variable with the results of the independent variable Village Apparatus Competence (X1), Siskeudes Application(X2), Community Participation (X3) and Financial Reporting Obedience (X4) have a significance below 0.05, meaning that they have a significant effect on the dependent variable Village Financial Management Accountability, while the Community Participation variable (X3) is not significant because the significance value is above 0.05.

Discussion

Based on the results of the SPSS output above, the researcher can explain and describe how much influence between the Competence of Village Apparatus, Siskeudes Application, Community Participation and Financial Reporting Compliance on the dependent variable Village Financial Management Accountability.

The competence of village officials has a positive effect on the accountability of village financial management.

Based on the results of hypothesis testing, the t value for Village Apparatus Competence is 3.256 when compared to the t table value of 2.004. So the t count obtained is greater than the t table value so that it can be concluded that the Village Apparatus Competency variable has a positive and significant relationship or effect on the Accountability of Village financial management in Selat Penuguan District, Banyuasin Regency, South Sumatra Province, this means that Ho is rejected or Ha is accepted.

The results of this study are supported by the theory which states that competence according to the regulation of the head of the State Personnel Agency (BKN) Number 7 of 2013 is a characteristic and ability that covers aspects of knowledge, skills, and attitudes according to the duties of the fund or function of the position. Competency Standards cover three things, namely:

1. Knowledge - the facts and figures behind the technical aspects.
2. Skill is the ability to perform a task at an acceptable level of criteria continuously with the least amount of activity.
3. Attitude, which is shown to customers and others that the person concerned is able to be in the work environment.

This shows that the competence of village officials in villages in Selat Penuguan Sub-district, Banyuasin Regency, is good with an average education level of senior high school and an average productive age range of under 40 years.

This study is in line with the results of previous research conducted by Sapartaningsih et al (2018) and Maulan Irwadi et al (2023) which state that the Competence of Village Apparatus has a positive and significant effect on Village Financial Management Accountability, meaning that the more the implementation of Village Apparatus Competence, one of which is training related to the preparation of financial reports, is useful for the ability of village officials, this will increase the accountability of village financial management.

Siskeudes Application Positively Affects Village Financial Management Accountability

Based on the results of hypothesis testing, the t value for the Siskeudes Application is 2.943 when compared to the t table value of 2.004. So the t count obtained is greater than the ttable value so it can be concluded that the Siskeudes Application variable has a positive and significant

relationship or effect on the Accountability of Village financial management in Selat Penuguan District, Banyuasin Regency, South Sumatra Province, this means that H_0 is rejected or H_a is accepted.

This shows that the Siskeudes Application is an application that is easily understood by village officials in improving the effectiveness of Village Financial governance. So that the Siskeudes Application has a positive and significant effect on the Accountability of Village financial management in Selat Penuguan District, Banyuasin Regency.

The results of this study are supported by the theory which states that competence according to Jehan M. Malahika (2018) "The Village Financial System Application (Siskeudes) is a village financial management application developed by the Financial and Development Supervisory Agency (BPKP) in order to improve the quality of village financial governance.

The advantages and advantages of the Siskeudes application version of Permendagri 20/2018 include:

1. In accordance with applicable Village Financial Management regulations;
2. The Siskeudes application facilitates the governance of Village Finance and Village Funds;
3. User friendly so as to facilitate the use of applications for the Village Government level;
4. Supported by implementation guidelines and application manuals;
5. Built and developed by involving all parties related to Village Financial Management (built-in internal control);
6. Maintenance continuity because it is an official Government application;
7. The application can be integrated with other applications related to village financial management, such as the Ministry of Finance's OM- SPAN application and the Ministry of Villages, Disadvantaged Regions and Transmigration's SIPEDE application.

Community Participation Has No Significant Effect on Village Financial Management Accountability

Based on the results of hypothesis testing, the t value for Community Participation is 0.556 when compared to the t table value of 2.004. So the t count obtained is smaller than the table value so it can be concluded that the Community Participation variable has no relationship or significant effect on the Accountability of Village financial management in Selat Penuguan District, Banyuasin Regency, South Sumatra Province, this means that H_0 is accepted or H_a is rejected.

This shows that every policy and decision made by the Village Government in Selat Penuguan Sub-district, Banyuasin Regency has not fully involved community participation, and the village community in Selat Penuguan Sub-district, Banyuasin Regency is less concerned with activities carried out by the Village Government because they are busy with work as farmers, so that often the Village Government makes decisions/policies by not involving the village community.

The results of this study are supported by the theory which states that competence according to Juliantara quoted by Achmad Fauzi (2018) states that the substance of "Participation is the operation of a government system where no policy is taken without the consent of the people, while the basic direction to be developed is the empowerment process."

Financial Reporting Compliance Has a Positive Effect on Village Financial Management Accountability

Based on the results of hypothesis testing, the t value for Financial Reporting Obedience is 2.210 when compared to the t table value of 2.004. So the t count obtained is greater than the t table value so it can be concluded that the Financial Reporting Obedience variable has a positive and significant relationship or effect on the Accountability of Village financial management in Selat Penuguan District, Banyuasin Regency, South Sumatra Province, this means that H_0 is

rejected or H_a is accepted.

This shows that the geographical condition of Selat Penuguan Sub-district, which has to travel up to 110 Km to the capital city of Banyuasin Regency, does not become an obstacle for Village Apparatus in submitting accountability reports on the use of village finances in each period.

The results of this study are supported by the theory that states that competence according to the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 113 of 2014 concerning Village Financial Management, states that "The village head is required to submit a report on the realization of the implementation of the APBDesa which can be accounted for to the regent / mayor through the sub-district head no later than one month after the end of the fiscal year. With the amount of funds that are not small, it does not rule out the possibility of fraud related to the management of village funds that must be accounted for. So the more obedient the village apparatus is to financial reporting, the better the financial management performance of a village."

The Effect of Village Apparatus Competence, Siskeudes Application, Community Participation and Financial Reporting Compliance on Village Financial Management Accountability.

Based on the results of the output above, which has an F-count value of 8.034 greater than the F-table of 2.540 and a significance of 0.000. This shows that the Competence of Village Apparatus (X1), Siskeudes Application (X2), Community Participation (X3) and Financial Reporting Compliance (X4) simultaneously have a significant effect on Village Financial Management Accountability (Y) or in other words the hypothesis (H_a) is accepted.

From the results of obtaining a coefficient of determination of 32.3% which indicates that the Competence of Village Apparatus (X1), Siskeudes Application (X2), Community Participation (X3) and Financial Reporting Compliance (X4) have a simultaneous (joint) influence of 32.3% on Village Financial Management Accountability (Y), while the remaining 67.7% is influenced by other factors not observed in this study.

The competence of village officials can affect the accountability of village financial management, this identifies that the better the competence of village officials, the better the accountability of village financial management. The competence of the village apparatus can be categorized as very good because it can be seen from the background of the village apparatus regarding the knowledge (knowledge) skills (skill), attitudes (attitude) it has. Village officials in villages in Selat Penuguan District, Banyuasin Regency already have knowledge (knowledge) skills (skill), attitudes (attitude) which are the basis for carrying out their duties as village officials. Although in terms of skills, they still require training in order to produce more optimal results. With the excellent competence possessed by the village apparatus, the accountability of village financial management will be well realized. Because accountability can be said to be very good if the village apparatus has carried out legal accountability and honesty, process accountability, program accountability, policy accountability. In accordance with the theory put forward by Hopwood and Tomkins in Rakhmat (2018).

The better competence of village officials is also facilitated by the use of the Village Financial System Application (Siskeudes) developed by the Financial and Development Supervisory Agency (BPKP) in order to improve the quality of village financial governance, so that compliance with village government financial reporting avoids fraud related to the management of village funds that must be accounted for. So the more obedient the village apparatus is to financial reporting, the better the financial management performance of a village.

And it can all be realized if the village apparatus has good competence, namely having knowledge (knowledge), skills (skill), attitudes (attitude) so that organizational goals can be achieved optimally and financial management accountability can be realized properly. Financial

management accountability is a form of accountability for all activities that have been carried out. So it can be concluded that the competence of village officials, siskeudes applications and financial reporting compliance affect the accountability of village financial management because the competencies possessed by village officials in 12 villages in Selat Penuguan District, Banyuasin Regency are included in the very good category so that financial management accountability can be realized optimally. The results of this study are inline with research conducted by Sapartiningsih et al. (2018) that there is a significant positive effect of human resource competence on the accountability of village fund management and Maulan Irwadi et al (2023) that the competence of village officials has a positive and significant effect on the accountability of village financial management.

FINDINGS AND CONCLUSION

Summary

Based on the results of research that has been conducted by researchers regarding the Analysis of Factors Affecting the Accountability of Village Financial Management in 12 Villages in Selat Penuguan District, Banyuasin Regency, the following conclusions can be drawn:

1. Based on the results of hypothesis testing, the variable Village Device Competence (X1), Siskeudes Application (X2) and Financial Reporting Compliance (X4) have a significant effect on village financial management so that it can be concluded that the variable Village Device Competence (X1), Siskeudes Application (X2) and Financial Reporting Compliance (X4) have a positive and significant relationship or effect on Village financial management Accountability. Meanwhile, the Community Participation variable (X3) has no significant effect on the Accountability of Village financial management in Selat Penuguan District, Banyuasin Regency, South Sumatra Province.
2. Based on the results of the Determination Coefficient Test (R²), the Adjusted R Square value is 0.323, this means that 32.3% of variations in Village Financial Management Accountability can be explained by variations in the variables of Independence of Village Apparatus Competence, Siskeudes Application, Community Participation and Financial Reporting Obedience While the rest (100% - 32.3% = 67.7%) is explained by other causes outside the model.

IMPLICATIONS, LIMITATIONS AND SUGGESTIONS

Implication

1. Based on the results of this study, hopefully these results can add ideas for further research on the application of the Tri Bottom Line in the Performance Assessment of the Regional Public Service Agency (BLUD).
2. The results of this study can be applied in Performance Assessment of Public Hospitals that are not Regional Public Service Agencies (BLUD).

Limitations

1. The limitations of this study only examine a small part of the hospitals that have BLUD in South Sumatra. This research refers to the Regulation of the Director General of Treasury Regulation Number 36 / PB / 2016 dated September 28, 2016 concerning Guidelines for Performance Assessment of Public Service Bodies in the Health Service Sector so that in the future it can use other methods.

Suggestions

Based on the results of the research and discussion, the suggestions that can be given are as follows:

1. The Village Government in Selat Penuguan Sub-district, Banyuasin Regency, South Sumatra

Province is expected to support village apparatus resources to attend trainings related to improving the performance of village officials, siskeudes applications and good and correct financial reporting procedures so that village financial management accountability is more optimal.

2. The Village Government in Selat Penuguan Sub-district, Banyuasin Regency, South Sumatra Province is expected to provide socialization to the community on the importance of community participation in policies/decisions taken by the Village Government.

REFERENCE

- Abdullah, M. (2014), Management and Evaluation of Employee Performance, Yogyakarta: Aswaja Pressindo.
- Aziz. (2014), Management, Bandung: Mardik Group.
- Gholazi, I. (2018), Multivariate Analysis Applications Using the IBM SPSS 25 Program, 9th ed., Semarang: Diponegoro University Publishing Agency.
- Hendrich, Mahdi dan Arisandi, Asti. (2021). Analysis of Accountability Management of Village Fund Allocations and Village Income in Sigam Village, Gelumbang District, Muara Enim Regency 2017-2019. *Jurnal Kajian Ekonomi dan Bisnis*, Vol. IV No. 2 hlm 27-44.
<https://www.bps.go.id/>, diunduh tanggal 5 maret 2023.
- Irwadi, Maulan dan Permana, K. W. A. . (2023). The Influence of Village Official Competence on Village Financial Management Accountability in Lawang Wetan District, Musi Banyuasin Regency. *Journal of Applied Accounting Research* 7(1), 95–104.
- Lukito, P.K. (2014), Grounding Transparency and Accountability in Public Sector Performance regarding Future Democracy, Jakarta: PT. Gramedia Widiasarana Indonesia.
- Mahmudi. (2015), Public Sector Performance Management, ed.2, Yogyakarta: UPP STIM YKPN.
- Mahsun, M., Sulidtiyoti, F. dan Purwanugraha, H.A. (2016), Public sector accounting, Yogyakarta: BPFE.
- Moeheriono. (2014), Competency Based Performance Measurement, Jakarta: PT. Raja Grafindo Persada.
- Mualifu, A.G. dan Hermawan. (2019). The Influence of Competence, Internal Control Systems, and Quality of Financial Report Presentation on Village Government Accountability, *Journal of Economic, Business and Engineering*, Vol. 1 No. 1, hlm 449-59.
- Regulation of the Head of the State Civil Service Agency No. 22 of 2011 concerning Guidelines for Preparing Work Competency Standards within the State Civil Service Agency. Domestic Government Regulation No. 20 of 2018 concerning Village Financial Management.
- Peraturan Pemerintah No 60 Tahun 2014 tentang Dana Desa.
- Peraturan Pemerintah No 22 Tahun 2015 tentang Dana Desa.
- Priansa, D. (2017), Personnel Performance Management, Jakarta: CV Selera.
- Rakhmat. (2018), Administrasi Dan Akuntabilitas Publik, Yogyakarta: Andi.
- Saptaningsih, D., Suharno. dan Kristianto, D. (2018), Analysis of the Influence of Human Resource Competency, Use of Information Technology, Budgeting Participation and Supervision on Village Fund Management Accountability, *Journal of Accounting and Information Technology Systems*, Vol. 14 No. 1, hlm 100-114.
- Stephen, P.R. dan Coulter, M. (2016), Management, Jakarta: Erlangga.
- Sugiyono. (2019), Educational Research Methods (Quantitative, Qualitative, Combination, R&D and Educational Research), Bandung: Alfabeta CV.
- Suparyadi. (2015), Human Resource Management, Yogyakarta: CV. Andi Offset.
- Surjaweni, V.W. (2015), Management Accounting, Yogyakarta: Pustaka Baru Perss. Sweetenia, A.M., Caesari, E.P.A., Aprillia, A.F. dan Purwantini, A.H. (2019).

PROCEEDING OF ACCOUNTING, MANAGMENT, BUSINESS AND SUSTAINABILITY

Vol 1 No 1 2023: 161-174

The articles in this proceedings are from the International Conference on Sustainability Initiative in Emerging Economies: SMEs, Higher Education, Public Sectors, and Finance

October 26th to 27th, 2023, Grand Hatika Hotel, Tj Pandan Belitung, Indonesia

Publisher:

Ikatan Akuntan Indonesia (IAI) Wilayah Sumatera Selatan collaboration with CV. Doki Course and Training

- The Influence of Competence, Internal Control Systems, and Quality of Financial Report Presentation on Village Government Accountability, *Journal of Economic Business Analysis*, Vol. 17 No. 1, hlm 44-56.
- Syotian, S. (2015), *Quantitative Research Methods Equipped with a Comparison of Manual & SPSS Calculations*, Jakarta: Kencana.
- Tulip, H. Aras dan Zein Ghozali. (2019), *Guidelines for Writing Proposals and Theses*, First Printing, Palembang : Aksara Pena.
- Umaira, S. dan Adnan. (2019), *The Influence of Community Participation, Human Resource Competency, and Supervision on Accountability in Village Fund Management (Case Study in Southwest Aceh Regency)*, *Scientific Journal of Accounting Economics Students*, Vol. 4 No. 3, hlm 471- 481.
- Undang-Undang No 25 Tahun 2004 concerning the National Development Planning System.
- Undang-Undang No 6 Tahun 2014 tentang Desa.
- Wibowo. (2016), *Work management*, ed.5, Jakarta: PT. Rajagrafindo Persada.
- Widyatama, A., Novita, L. dan Diarespati. (2017), *The Influence of Competency and Internal Control Systems on Village Government Accountability in Managing Village Fund Allocations (ADD)*, *Periodic Indonesian Accounting and Finance*, Vol. 4 No. 2, hlm 1-20.