

Analysis Of Accountability, Transparency, And Community Participation On Village Development With Village Fund Management As An Intervening Variable

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Abstract

This study aims to determine the effect of accountability, transparency, and community participation on village development through the management of village funds in Semboro District. This study used the method of distributing questionnaires with purposive sampling technique. The data analysis method uses path analysis with the help of IBM SPSS Statistics 22. The population of this study is village apparatus in Semboro District. The results of this study indicate that accountability and transparency do not directly affect the management of village funds. Community participation directly affects the management of village funds. Community accountability and participation do not directly affect village development. Transparency has a direct effect on village development. The management of village funds has an effect on village development. Accountability, transparency, and community participation have no effect on village development through the management of village funds.

Keywords: Accountability, Transparency, Community Participation, Village Fund Management, Village Development.

1. INTRODUCTION

Indonesia is one of the countries whose government adheres to a democratic system. In realizing a democratic government, there is authority in the form of regional autonomy, namely the central government gives authority to autonomous regions to regulate the interests of the community so that they can develop their regions.

The implementation of regional autonomy in Indonesia has been held for a long time, where regional autonomy is now regulated in Law no. 23 of 2014 concerning Regional Government. The implementation of the local government of Jember Regency in running the government in the era of regional autonomy has been successful in managing organizational and institutional structures down to the village government level, where Jember Regency consists of 31 Districts and 248 Villages (BPS Jember 2021).

The village as the smallest government system is required to be able to manage governance independently so as to be able to improve the welfare and quality of life of the village community. In addition, the village government is required to be able to manage the resources it owns, which come from Tax and Retribution Revenue Sharing, Regional Original Income (PAD), financial assistance from the Provincial APBD and Regency/City APBD, Village Fund Allocation (ADD) and Village Funds (DD) sourced from APBN.

Regency or city village funds are calculated based on the number of villages and their allocation is equitable based on the basic allocation and the allocation that has been calculated taking into account the population, poverty rate, area size, and level of geographical difficulty as stipulated in Government Regulation Number 22 of 2015 concerning Village Funds sourced from the State Revenue and Expenditure Budget.

Semboro District is one of the sub-districts in Jember Regency which consists of 6 villages namely, Semboro Village, Sidomekar Village, Rejoagung Village, Sidomulyo Village, Pondokdalem Village, and Pondokjoyo Village. Semboro District is located in the western part of Jember Regency, 35.5 kilometers from the city center. Geographically, Semboro sub-district is located at an altitude of 25 meters above sea level, with an area of 42.77 km².

The phenomenon that occurred regarding infrastructure development that occurred in Semboro District was the main road connecting Semboro - Umbulsari District which had been damaged for a long time but had not been repaired. The 1 Km long pothole road with pothole depths ranging from 5-10 cm has claimed lives. This has also been confirmed by the Head of Semboro Village that there are potholes in the road and have not been repaired for a long time. One of the residents also said that some of the potholed roads had been patched by the residents themselves using non-governmental funds (<https://narsinews.id/>)

In order for the implementation of development in the village to run well, village development must be well planned, well coordinated, have a predetermined time limit, and be in accordance with the conditions of the community and the area concerned. The active role of the community, village apparatus, village institutions and institutions at the sub-district level is also very much needed in realizing village development. (Siregar, 2020). However, with the large

flow of village funds received each year, the community is concerned about misuse of village funds. Therefore the village government must be able to manage village finances on accountable, transparent, participatory principles, and be carried out in an orderly and budgetary manner.

Based on the description of the phenomenon that has been explained, the objectives of this study are: 1) To analyze the effect of accountability on the management of village funds; 2) To analyze the effect of transparency on village fund management; 3) To analyze the effect of community participation on village fund management; 4) To analyze the effect of accountability on village development; 5) To analyze the effect of transparency on village development; 6) To analyze community participation in village development; 7) To analyze the influence of village fund management on village development; 8) To analyze the effect of accountability on village development through the management of village funds; 9) To analyze the effect of transparency on village development through the management of village funds; (10) To analyze the effect of community participation on village development through the management of village funds.

2. LERATURE REVIEW

2.1. Theoretical Basis

2.1.1. Agency Theory

The concept of Agency Theory put forward by Scott (2015) is the relationship between the principal and the agent, where the principal is the party that entrusts the agent to perform tasks in the interest of the principal, while the agent is the party performing the task in the interests of the principal. In a village-level public sector organization, the principal is the village community and the agent is the village government led by the village head.

Mardiasmo (2002) states that public accountability is the obligation of the trustee (agent) to provide accountability, present, and disclose all activities and activities that have become his responsibility to the party providing the mandate (participal) who has the rights and authority to hold accountable. The village government as an agent is required to provide accountability for managing village funds honestly and openly to the community. The community as participal also has the rights and obligations to hold the village government accountable.

2.1.2. Good Governance

Good Governance is often interpreted as good governance. Word Bank suggests that Good Governance can be interpreted as a systematic and responsible implementation of development management according to principles, namely the principles of democracy and an efficient market, avoiding errors in the allocation of investment funds, and preventing corruption in politics or administratively, carrying out proper budget presentation and legal creation. and political framework for the growth of a business activity.

2.1.3. Accountability

Accountability according to Haryanto, et al (2007: 12) is a form of responsibility in order to create an oversight in the process of distribution of power for various types of government institutions, in order to minimize the accumulation of power as well as by creating conditions that supervise each other.

2.1.4. Transparency

According to Nordiawan (2006) transparency is an open and honest nature regarding financial information to the wider community based on the consideration that the public has the right to know openly and thoroughly the government's accountability in managing resources that have been entrusted to related parties with compliance in accordance with statutory regulations.

2.1.5. Society Participation.

Participation is a principle that regulates every villager to use his right to be involved in making decisions in every activity carried out by the village government (Sujarweni 2015:29). Every community has the right to channel aspirations as in the stages of the development process. The community has a role and involvement in village development which is a form of realizing community welfare which is one of the goals of village development.

2.1.6. Village Fund Management.

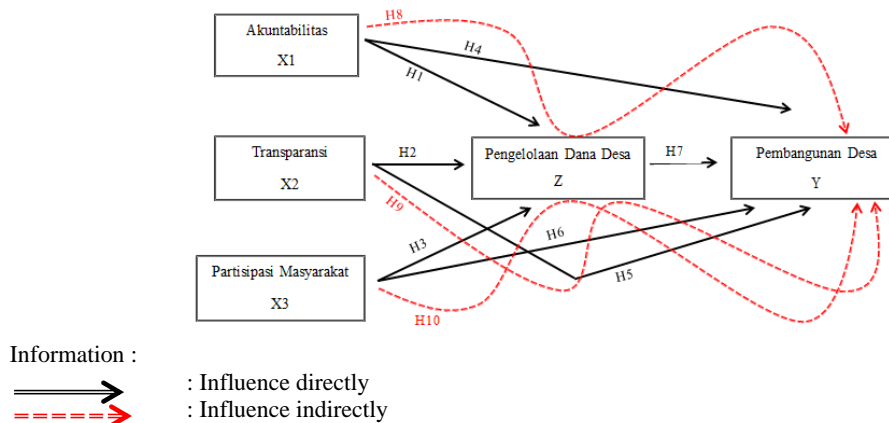
Management according to the Big Indonesian Dictionary (KBBI) means a process in which there is a supervisory process for all who are directly or indirectly involved in implementing policies in achieving goals. Village funds are funds originating from the State Revenue and Expenditure Budget that are used for villages that are transferred through the Regency/City Regional Revenue and Expenditure Budget and are used to finance the implementation of government activities, implementation of development, community social development and community empowerment. In the process of managing village funds related to the process of supervising all parties involved in financing the implementation of government activities, implementation of development, community social development and community empowerment.

2.1.7. Village Development.

Development according to Sondang (2014) in Emelyati & Romi's research (2019) is a series of efforts in successful growth and there are changes according to plan and consciously carried out by a country towards modernity in the framework of nation building. According to Affifudin (2012) in Emelyati & Romi's research (2019) states village development is an effort to build society or the nation as a whole with the aim of achieving community welfare.

2.2. Research Conceptual Framework

The conceptual framework used in this study is as Follows :



2.3. Research Hypothesis

2.3.1 The Effect Of Accountability On Village Fund Management.

Accountability is an effort to provide accountability for all activities and performance that have been completed or are being carried out to interested parties. Because with clear accountability regarding the management of village funds it is able to reduce community suspicion in the use of village funds. The results of research conducted by Andreani, Nur (2021) state that accountability has a positive effect on the management of village funds.

H1: there is an effect of accountability on the management of village funds.

2.3.2 The Effect Of Transparency On Village Fund Management.

The management of village funds can be declared transparent if in the use of village funds the government is able to clearly disclose material matters, so that the community can easily access information. In Matia Andriani's research (2019) states that transparency affects the management of village funds.

H2: there is an effect of transparency on the management of village funds

2.3.3 The Effect Of Society Participation On Village Fund Management.

Managed village funds can be used for village development and empowering village communities, which indirectly involve the community in managing village funds. Community participation in every village development activity, village activities will encourage the smooth running of the sticky rice, so that the village is able to identify problems and potential that exist around the community. The results of research conducted by Andriani (2019) stated that community participation variables had an effect on the management of village funds.

H3: there is an influence of society participation on the management of village funds

2.3.4 The Effect Of Accountability On Village development.

Accountability is an obligation that must be carried out by the village government as the party responsible for the administration of village development. With this, the village government must be able to provide information to the community. In Maju Siregar's research (2020) states that the accountability variable partially has a positive and significant effect on village development.

H4: there is an effect of accountability on village development

2.3.5 The Effect Of Transparency On Village Development.

Transparency regarding village development can make people more trust the village government. So that it can make people more enthusiastic in developing their village. Research conducted by Maju Siregar (2020) shows that the transparency variable partially has a positive and significant effect on village development.

H5: there is an effect of transparency on village development

2.3.6 The Effect Of Society Participation On Village Development.

Society is both an object and a subject in village development. In addition, the community also has the right to express their aspirations in development. Like the research conducted by Maju Siregar (2020), the variable participation by the community partially has a positive and significant effect on village development.

H6: there is an influence of community participation on village development.

2.3.7 The Influence Of Village Fund Management On Village Development.

Village funds are funds sourced from the APBN allocated for village development. So that with the large village budget received, the community hopes that village development will be carried out optimally. In Walangitan's research (2019), the results showed that the management of village funds in Paslaten Village, West Langowan District, Minahasa Regency was not carried out in a transparent or open manner to the community, in fact there were many community problems that village fund management was not suitable for development.

H7: there is an influence of village fund management on village development

2.3.8 The Effect of Accountability on Village Development Through Village Fund Management

Accountability in public sector organizations is used to convey information and comprehensive explanations regarding the management of funds that can represent the actual state of all government financial activities and

performance to those who need it. So that both central and regional governments must be able to become a source of providing information in fulfilling community rights (Sari, 2021).

H8: there is an effect of transparency on village development through the management of village funds

2.3.9 The Effect of Transparency on Village Development Through Village Fund Management

Transparency is open as a whole by providing convenience to the active community in a process of managing resources publicly (Andrianto, 2007). So that with transparency, it will increase the spirit of community trust in the village administration in the use of village funds, so that it can make the community more enthusiastic about developing their village because the community feels prosperity directly with the transparency of village funds.

H9: there is an effect of transparency on village development through the management of village funds

2.3.10 The Effect of Community Participation on Village Development Through Village Fund Management

Community participation has a very important role for village development, because with community participation, it will be very easy for the village government to receive information on village conditions and the needs needed by village communities. Community participation is no less important in the process of problem solving, selection, decision making and solutions to overcome all problems that occur in the village (Sari, 2021).

H10: there is an influence of community participation on village development through the management of village funds.

3. RESEARCH METHOD

3.1 Research Object

The object of research in this study is Semboro District, Jember Regency. Semboro District has an area of 47.56 km² which consists of 6 villages namely Semboro Village, Sidomekar Village, Rejoagung Village, Sidomulyo Village, Pondokjoyo Village, and Pondokdalem Village.

3.2 Population

The population in this study were village apparatus in the Semboro sub-district.

3.3 Samples

The sampling method in this study is purposive sampling method. The criteria for respondents in sampling are as follows:

- Respondents are village officials in the Semboro sub-district
- Respondents are top management at the management level in the village
- Respondents are middle management at the management level in the village

3.4 Types of Research

This type of research is a type of quantitative research using primary data. Primary data is data obtained from questionnaires, and the results of interviews with researchers with informants. Sources of data obtained in this study are the results of observation, distribution of questionnaires, and documentation.

3.5 Variable Operational Definitions

The operational definitions and variable indicators in this study are as follows:

Variable	Variable Operational Definitions	Indicator	Source
Accountability (X1)	Accountability is an obligation of the holder of the trust to be responsible for all activities that have been carried out and have been agreed upon by the parties who require accountability.	a. Compliance with laws b. Avoidance of corruption and collusion c. Alternative programs that provide optimal results d. Responsible for the program that has been made e. There is adherence to procedures f. There is a responsive public service g. There is a thorough public service h. There are public services at low cost i. Accountability for policies taken.	Mardiasmo (2018)
Transparency (X2)	Transparency is the nature of openness regarding financial information to the public so that the public understands and trusts the authorities.	a. On time b. Easily accessible c. Clear d. Accurate e. Adequate f. can be compared g. Board of Management h. Financial condition i. Form of planning and results of activities	Mardiasmo (2009)
Society Participation (X3)	Community participation is community involvement in planning development programs to evaluating village development	a. Involved in decision making b. Attendance at meetings c. Contribute ideas d. Determine decision alternatives	Cohen dan Uphodd dalam Astuti D (2011)

		e. Discussion of program rejection f. Donate funds g. Energy contribution h. Utilization of development results i. program success j. Monitoring program implementation k. Evaluation of development results l. Evaluation of the problems that arise.	
Village Fund Management (Z)	The management of village funds is the entire process of managing the implementation of provision up to the use of money originating from the APBN budget in the process of development, community empowerment and community development.	a. Development planning refers to urban development b. Planning, monitoring, budgeting and implementation must be consistent c. The government guides and oversees the village d. Supervision from the central government e. Legitimate evidence f. APBD realization accountability report.	Didit Herianto (2017)
Village Development (Y)	Village development is an activity that aims to improve the quality of life of rural communities so that they do not become underdeveloped villages as well as for the welfare of the community.	a. Education b. Health c. Social capital d. Settlement e. Trading access f. Logistics access g. Banking access h. The diversity of community production i. Regional openness j. economic institution k. environmental quality l. Potential/prone to natural disasters	The Development Village Index Book (IDM) was issued by the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration (Hamidi, et al, 2015)

3.6 Data Analysis Method

The analytical method used by researchers is using instrument tests (validity test & reliability test), classic assumption test (normality test, heteroscedasticity test, & multicollinearity test), path analysis, hypothesis testing, and sobel test.

4. RESULTS AND DISCUSSION

4.1 Instrument Test

The validity test was carried out to determine whether a questionnaire is valid or not valid. The basic decision making used in the validity test is to compare the results of r count with r table where $df-2$ with sig 5%. Based on this formulation, it is obtained that the r table is 0.291, so if $0.291 < r$ count, the questionnaire statement points are declared valid. Based on the results of the validity test that has been carried out above, it shows that the R count of each questionnaire instrument is greater than the R table of 0.291. So it can be concluded that each instrument is valid.

The reliability test was carried out after the questionnaire statement points were said to be valid. The basis for making decisions on the reliability test is that if the Cronbach Alpha value is > 0.7 , then the points can be declared reliable. Based on the results of the tests that have been carried out, it shows that the Cronbach Alpha results for each variable are > 0.700 , so each variable is declared reliable.

4.2 Classical Assumption Test

4.2.1 Normality Test

The normality test is a test that has the objective of testing whether the regression model of the confounding or residual variables has a normal distribution. In this study the normality test used the Kolmogorov-Smirnov with the criterion that if the significant value is ≥ 0.05 , then the data can be said to be normal. Based on the Kolmogorov-Smirnov Test table, it is known that the dependent variable in Village Fund Management is normally distributed with a sig. 0.054. The dependent variable of village development is normally distributed with sig. 0.200. So it can be concluded that the residual values are normally distributed.

4.2.2 Multicollinearity Test

According to Ghozali (2018), the multicollinearity test has the aim of testing whether the regression model found a correlation between independent (independent) variables. A good regression model should have no correlation between independent variables. If the analysis results show a VIF value ≥ 10 and a tolerance value ≤ 0.10 it can be interpreted that the model has multicollinearity. Based on the results of Multicollinearity that the VIF value of each independent variable is < 10 and no independent variable has a Tolerance Value of less than 0.10. Then the results of the multicollinearity test can be concluded that there is no multicollinearity between the independent variables in the regression model.

4.2.3 Heteroscedasticity Test

According to Ghozali (2018) the heteroscedasticity test has the aim of testing whether in the regression model there is a similar variance from the residuals of one observation to another observation. A good regression model is one that does not have heteroscedasticity.

Figure 1 Heteroscedasticity Test Results Equation 1

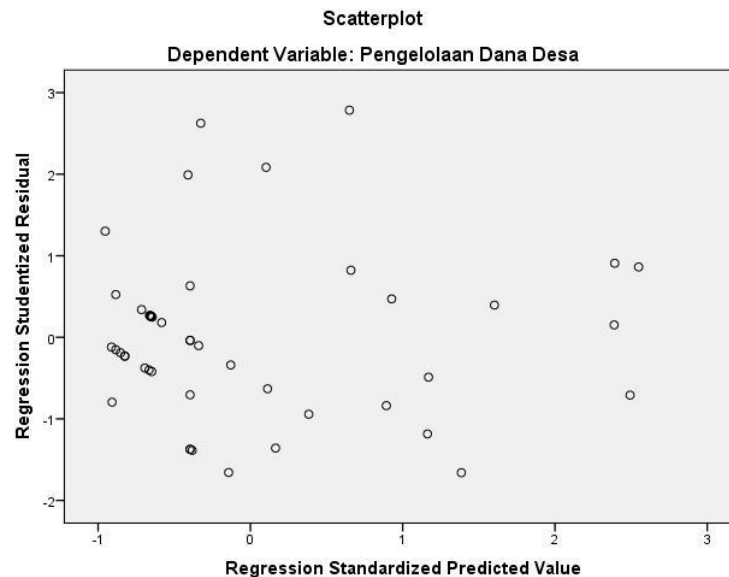
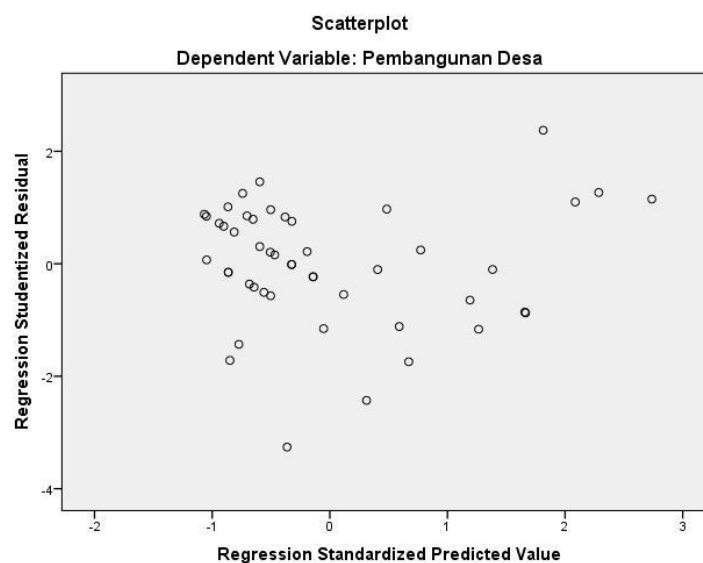


Figure 1 Heteroscedasticity Test Results Equation 2



Based on the picture above, it can be seen that in the scatterplot graph there are dots that are spread out and do not form a certain pattern. It can be concluded that the regression model does not have heteroscedasticity.

4.3 Path Analysis

According to Ridwan & Kuncoro (2014) the structural equation for the path diagram can be seen as follows:

$$Z = PZX_1 X_1 + PZX_2 X_2 + PZX_3 X_3 + e_1$$

$$Y = PYX_1 X_1 + PYX_2 X_2 + PYX_3 X_3 + PZY Y + e_2$$

Where :

Z : Management of Village Funds

Y : Village Development

X1 : Accountability

X2 : Transparency

X3 : Community Participation

e1 : Village Fund Management Residual

e2 : Village Development Residuals.

The results of the path analysis can be seen in tables 1 and 2, as follows:

Table 1 Results of Regression Analysis Equation 1

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,058	4,360		,472	,639
	Akuntabilitas	,024	,086	,028	,273	,786
	Transparansi	-,006	,094	-,007	-,065	,949
	Partisipasi Masyarakat	,436	,068	,754	6,444	,000

a. Dependent Variable: Pengelolaan Dana Desa

Table 2 Results of Regression Analysis Equation 2

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3,402	7,624		-,446	,658
	Akuntabilitas	,276	,151	,183	1,831	,074
	Transparansi	,387	,164	,267	2,362	,023
	Partisipasi Masyarakat	,282	,165	,277	1,715	,094
	Pengelolaan Dana Desa	,550	,263	,312	2,091	,042

a. Dependent Variable: Pembangunan Desa

Based on the table above, the following equation is obtained:

$$Z = \text{PZX}_1 X_1 + \text{PZX}_2 X_2 + \text{PZX}_3 X_3 + e_1$$

$$0,028 X_1 - 0,007 X_2 + 0,754 X_3 + e_1$$

$$Y = \text{PYX}_1 X_1 + \text{PYX}_2 X_2 + \text{PYX}_3 X_3 + \text{PZY} Y + e_2$$

$$0,183 X_1 + 0,267 X_2 + 0,277 X_3 + 0,312 Z + e_2$$

4.4 Hypothesis testing.

Hypothesis testing was carried out to determine the effect of the independent variables on the dependent variable. This study used a hypothesis test in the form of a partial effect test (T test). The t test was carried out using a degree of confidence of 95% or $\alpha = 5\%$ with a two-tailed hypothesis (two tailed test). So ttable is obtained from $t = (\alpha/2 ; n-k-1)$; $t = (0.05/2 ; 48-4-1)$; $t = (0.025 ; 43) = 2.017$. The basis for making a decision in testing this hypothesis is as follows. If $t_{\text{count}} > t_{\text{table}}$, and $\text{Sig} < 0.05$, then H_0 is rejected and H_a is accepted. This means that there will be a significant influence between the exogenous variable (X) on the endogenous variable (Y), and vice versa.

Table 3 Hypothesis Test Results

Track	Sig.	t _{count}	t _{table}	Information
X1 against Z	0,786	0,273	2,017	No Significant Effect
X2 against Z	0,949	- 0,065	2,017	No Significant Effect
X3 against Z	0,000	6,444	2,017	Significant Effect
X1 against Y	0,074	1,831	2,017	No Significant Effect
X2 against Y	0,023	2,362	2,017	Significant Effect
X3 against Y	0,094	1,715	2,017	No Significant Effect
Z against Y	0,042	2,091	2,017	Significant Effect

4.5 Uji Sobel Test

The mediation hypothesis test was carried out using a procedure developed by Sobel (1982) and known as the Sobel Test (Ghozali, 2018). The Sobel test was conducted to determine the strength of the independent variable (X)'s indirect influence on the dependent variable (Y) through the intervening variable (Z).

Table 4 Sobel Test Results

Track	t _{count}	t _{table}	Information
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X1 to Y through Z	0,25	$\frac{2,01}{7}$	No Significant Effect
X2 to Y through Z	- 0,05762	$\frac{2,01}{7}$	No Significant Effect
X3 to Y through Z	1,96654	$\frac{2,01}{7}$	No Significant Effect

5. CONCLUSION IMPLICATIONS AND SUGGESTIONS

5.1 Conclusion

Based on the results of the research that has been done, it can be concluded as follows:

1. Accountability has no effect on village fund management, according to this study because village government officials are still not optimal in making alternative village fund programs.
2. Transparency has no effect on the management of village funds, according to this study because village government officials are lacking in conveying their financial condition to the community.
3. Community participation has a significant effect on the management of village funds, according to this study because village government officials have provided space for the community to actively participate in decision-making and in expressing their opinions.
4. Accountability has no effect on village development, according to this study because village government officials are not careful and responsive in providing public services.
5. Transparency has a significant effect on village development, according to this research because village government officials have conveyed the form of planning to the results of activities to the community and provided easy access to the community regarding village development information.
6. Community participation has no significant effect on village development, according to this study because village government officials do not involve the community in the village development process.
7. Management of village funds has a significant effect on village development, according to this study because village government officials have carried out planning, monitoring and budgeting of village funds consistently and the use of village funds is in accordance with village development priorities.
8. Accountability has no significant effect on village development through the management of village funds, in this study because village government officials are still lacking in carrying out guidance and supervision of the use of funds. So that the management of village funds cannot mediate the influence of accountability on village development.
9. Transparency does not have a significant effect on village development through the management of village funds, in this study this is due to the fact that village government officials are considered to be less consistent in carrying out planning, monitoring and budgeting of village funds. So that the management of village funds cannot mediate the effect of transparency on village development.
10. Community participation does not have a significant effect on village development through village fund management, according to this study because village government officials do not involve the community in making village development plans. So that the management of village funds cannot mediate the effect of transparency on village development.

5.2 Implications

The results of this study show that the village government in Semboro District is still lacking in implementing accountability, transparency, and community participation in managing village funds and village development. To realize good governance these three elements are considered very important.

To increase accountability for managing village funds, the village government in Semboro District must be able to increase their sense of accountability for managing village funds. Meanwhile, to increase transparency in the management of village funds, the village government must be more open about village financial conditions to the community.

To increase accountability for village development, it is hoped that the village government apparatus will be able to improve in providing accurate and responsive public services to the community. Meanwhile, to increase community participation in village development, the village government can involve the community in the village development process.

Village government officials must also maintain or be able to increase community contributions in the management of village funds and openness in the village development process to the community, because this will have an impact on the progress of village development.

5.3 SUGGESTIONS

Based on the results of the discussion and conclusions in this study, suggestions that can be given to further researchers are as follows:

1. Future researchers can add or change independent variables so that the research results become even more straightforward, such as village order policies and village government competencies.

2. Further research can use other methods such as qualitative, because by using qualitative methods researchers can obtain more in-depth research results.
3. Future research can use the community as a sample.

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