
THE EFFECT OF ACCOUNTABILITY, FINANCIAL REPORTING SYSTEMS, AND SOCIETY PARTICIPATION ON EFFECTIVENESS MANAGEMENT OF VILLAGE FUNDS IN ABIANSEMAL SUB-DISTRICT IN BADUNG REGENCY

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ABSTRACT:

Village funding is one aspect of running village governance. Effectiveness management of village funds is needed to be able to run the village government properly. This study aims to empirically prove the influence of accountability, financial reporting systems, and society participation on the effectiveness of management of village funds in the Abiansemal Badung Regency Sub-district. The sampling method uses a purposive sampling method, and data is collected using a questionnaire. Data were analyzed using Multiple Linear Regression analysis with a sample of 18 villages in the Abiansemal Sub-district with a total of 90 respondents. Based on the results of data analysis, it shows that accountability, financial reporting systems, and society participation have a positive effect on the effectiveness of management of village funds in the Abiansemal Badung Regency Sub-district. This shows that the better accountability, reporting system, and society participation, the effectiveness of management of village funds in the Abiansemal Badung Regency Sub-district will be better.

KEYWORDS: Accountability, Financial Reporting Systems, and Society Participation, Effectiveness Management of Village Funds

INTRODUCTION:

Regional autonomy mandates the regulation, distribution, and utilization of equitable national resources, as well as central and regional financial balances within the framework of the Unitary Republic of Indonesia (Fadhil 2017: 1). To realize an advanced, independent, and democratic village, it requires a budget for community development and empowerment in a village. The budget is regulated in Government Regulation No. 60 of 2014 concerning village funds sourced from The Indonesian Budget intended for villages that are transferred through the Local Government / City Budget Regency and used to finance governance, development implementation, community development, and community empowerment. Concerning village fund management, it is explained in Regulation of the Minister of Home Affairs No.113 of 2014 and updated Regulation of Minister of Home Affairs No. 20 of 2018 concerning village financial management. The village fund management process starts with the planning, implementation, administration, reporting, and accountability. For this reason, in managing village funds, an aspect of good governance is required where one of the pillars is accountability and effectiveness. Muindro (2013: 121).

Government accounting has a role in public financial management to realize good governance, ranging from central, regional, and village financial governance. Principles in government accounting such as transparency and accountability in managing public finances are not only a form of obligation from the central government, but also regions such as villages. Villages as government organizational units that deal directly with society with all backgrounds and interests have a very important role (Baiq *et al*, 2018). The allocation of village funds for each village is different due to several factors, namely the number of population, the poverty rate of the area, and the level of geographical difficulty. Priority for the use of village funds is allocated to achieve village development goals, improve the welfare of village communities, quality of life, and poverty reduction.

TABLE 1: LIST OF VILLAGE FUND DETAILS BALI PROVINCE IN 2019

No.	City/Regency	Village	Basic Fund Allocation	Formula	Total Village
	City/Regency	Allocation			
1	Badung	46	672.421	30.931	52.584
2	Bangli	68	672.421	45.724	61.334
3	Buleleng	129	672.421	86.742	124.026
4	Gianyar	64	672.421	43.034	59.992
5	Jembrana	41	672.421	27.589	49.043
6	Karangasem	75	672.421	50.431	78.718
7	Klungkung	53	672.421	35.638	51.533
8	Tabanan	133	672.421	89.432	118.204
9	Denpasar	27	672.421	18.155	34.750

Source: *Ministry of Village, Development of Disadvantaged Regions, and Transmigration, 2019*

Badung Regency has 6 Sub-districts, namely Petang, Abiansemal, Mengwi, Kuta, North Kuta, and South Kuta. Badung Regency is the Regency with the smallest number of villages in Bali with 46 villages and only gets village funds of Rp.52,584,000,000.00 but there are still reports of alleged "corruption" of village funds in Badung. There is a suspicion of misappropriation of village funds in one of the Abiansemal sub-district villages. Misappropriation of village funds has been going on since 3 years ago, but until now has not received attention from the authorities (www.nusabali.com, 2017). Abiansemal Sub-district has 18 villages, namely Abiansemal, Angantaka, Ayunan, Blahkiuh, Bongkasa, Bongkasa Pertiwi, Darmasaba, Dauh Yeh Cani, Jagapati, Mambal, Mekar Bhuwana, Punggul, Sangeh, Medium, Selat, Sibang Gede, Sibang Kaja, and Garden. Allegations of corruption in the Abiansemal Sub-district will certainly be a serious problem and there needs to be closer supervision so that similar problems do not occur in the future.

Good governance according to Muindro (2013: 121) in his book *Public Sector Accounting* states that good governance has three main pillars, namely: transparency, accountability, and participation. Transparency is built based on the freedom of transformation that is directly related to the public interest can be obtained for those who need it, with the freedom to obtain information, then automatically there is society participation or the involvement of society in it. Accountability refers to the liability by a person to the giver of responsibility. Public accountability demands emphasize horizontal accountability, not just vertical accountability. Participatory describe the involvement of society in decision making both directly and indirectly through representative institutions that can channel their aspirations. Participation is built based on freedom of association and speech and participation in a constructive manner.

Village financial management is accountability in financial management that can be accounted for starting from the activities of planning, implementation, administration, to village financial reporting. The realization of accountability is the main objective of public sector reform. In general, accountability is defined as a form of obligation to take responsibility for the success or failure of the implementation of the organization in achieving the targets that have been applied for previous periods which are carried out periodically (Mustofa, 2012). Effective accountability can be realized if the

information conveyed is easy to understand. Society as a party that gives trust to the government to manage public finances is entitled to obtain government financial information to evaluate the government (Mardiasmo, 2009).

Accountability is influenced by the knowledge of the village apparatus about good financial reporting systems so that they can monitor and control performance in implementing the established budget. The government as a financial manager should submit financial information and other information that will be used for economic and social decision making in a transparent and accountable manner.

Financial reporting systems are reports that describe the system of accountability from subordinates to superiors. A good financial reporting system is needed to monitor and control the performance of managers in implementing the established budget. The government as the manager of public funds must be able to provide financial information that is presented accurately, relevantly, consistently, and reliably. The National Institute of Public Administration and the Financial and Development Supervisory Agency stated that good financial reports are reports that are prepared in an objective, honest, and transparent manner. A feedback report is needed to measure the activities carried out to improve performance and accountability in implementing a plan or when implementing a budget, so that management can know the results of implementing the plan or achieving the stated budget targets. Society participation is the involvement of the role of society in government activities so that it has an impact on the process of evaluating and controlling government performance and minimizing abuse of authority. Participatory describes the involvement of society in making decisions both directly and indirectly through representative institutions that can channel their aspirations. Realizing an effective budget requires community participation to provide input in the preparation of budget direction and policy (Utami and Efrizal, 2013). The Society is expected to be involved in the preparation of the Local Government Budget and the society also controls all government policies in the field. The implementation of development carried out by the regional government must be informed, including its finances, to the community. This is a form of transparency which is the principle of village financial management. The Responsibility Report of the Realization of Village Government Implementation Budget by the provisions and public disclosure is informed to the public in writing with information media that is easily accessed by the community, including notice boards, community radio, and other information media. Without strong control from society, various forms of deviation are very likely to occur, so one of the things that are important to be known by society is the mechanism of budgeting carried out by local governments. Society already knows how the actual budgeting process is, so it is expected that society will be involved in budget oversight, (Rahayu, 2010).

LITERATURE REVIEW AND HYPOTHESIS:

Literature Review

Village Fund Allocation:

Village Fund Allocation makes the village has the authority to regulate and manage its households by the authority given, which involves the role of the village government as a public service provider in the village and as a goal in the process of planning and implementing regional development that involves society at the village level.

Accountability:

Accountability that is used in the scope of government including the village government is financial accountability. Financial accountability is a form of accountability carried out by government institutions in using public funds effectively, economically, and efficiently, to avoid leakage and waste

of funds and corruption (Mahmudi, 2007). Financial accountability puts pressure on financial and budget amounts.

Financial Reporting Systems:

Financial reporting systems are reports that describe the system of accountability from subordinates to superiors. A good financial reporting system is needed to monitor and control managerial performance in implementing the established budget (Hidayattullah, 2015).

Society Participation:

Society participation is the involvement of the role of society in government activities so that it has an impact on the process of evaluating and controlling government performance and minimizing abuse of authority. Society participation is needed to provide input in the formulation of budget directions and policies to realize an effective budget (Utami and Efrizal, 2013).

Effectiveness Management of Village Funds:

To measure the effectiveness of management of village funds, several important aspects need to be considered, namely (a) the achievement of objectives, that the management of village funds can be said to be effective if their use is by the priority needs so that the objectives are achieved; (b) the timeliness, distribution process and use of funds by the planned implementation of activities until the end of the activity; (c) according to the benefits, village funds can be felt by the village community as the recipient of the program; and (d) the results match society's expectations. The village fund is a new policy for the village itself; many people doubt the success of this policy because of the unpreparedness of the village government apparatus itself, especially in financial management whose business process is almost the same as the level of local government. Nugroho's research (2014) states that the availability of supporting resources, especially Human Resources (HR) who are capable of being a factor for carrying out effective public policies.

HYPOTHESIS:

The Effect of Accountability on Effectiveness management of village funds:

Accountability can be interpreted by the obligation of the agent to provide responsibility, present, report, and disclose all activities and activities that are the principal who has the right and authority to request accountability (Haryanto *et al*, 2007 in Faristina, 2011). In financial reporting, the government acting as an agent should present useful information for users of government financial information who act as principals in assessing accountability and making decisions both economic, social, and political decisions. Financial accountability is a form of accountability carried out by government institutions in using public funds effectively, economically, and efficiently, to avoid leakage and waste of funds and corruption (Mahmudi, 2007). The results of the study by Jurniadi *et al* (2015) show that Accountability has a significant influence on the variable effectiveness of Village Fund Allocation Distribution. In Sumarta's research (2018) shows that accountability affects the welfare of society. The same thing is also obtained from Risya and Idang's (2017) research which states that there is an influence of Accountability on Village Financial Management.

H₁: Accountability has a positive effect on the effectiveness of management of village funds

The Effect of Financial Reporting Systems On Effectiveness Management Of Village Funds:

A good financial reporting system is needed so that it can monitor and control managerial performance in implementing the stipulated budget. Financial reporting systems in the public sector must be guided by government accounting standards (SAP) which are governed by government regulation No. 71 of 2010. Recording procedure according to Government Regulation No. 71 of 2010 concerning government accounting standards include recording, classification, and reporting as well as reporting. Reporting in government according to Government Regulation No. 71 of 2010 must contain budget

realization reports, balance sheets, cash flow statements, and notes to financial statements. Hidayattullah's research results (2015) stated that financial reporting systems significantly influence the accountability of Local Government Agency performance. In research Ali (2015) states that financial reporting systems affect performance accountability. Cahyani's research (2015) states that Financial reporting systems have a significant effect on Accountability Performance. In Judarmita's research (2017) Financial reporting systems have a positive and significant effect on Accountability in Village Fund Management. Based on the description above, the hypotheses proposed in this study are as follows:

H₂: Financial reporting systems have a positive effect on the effectiveness of management of village funds

The Effect of Society Participation On Effectiveness Management Of Village Funds:

Society participation is the involvement of the role of society in government activities so that it has an impact on the process of evaluating and controlling government performance and minimizing abuse of authority. To realize an effective budget, society participation is needed to provide input in preparing budget directions and policies (Utami and Efrizal, 2013). The results of the study by Jurniadi *et al* (2015) indicate that Participatory has a significant effect on the variable effectiveness of Village Fund Allocation Distribution. Mada's research (2017) states that society participation has a positive and significant effect on village fund management accountability. Agus's research (2018) states that community participation has a significant effect on village fund accountability.

H₃: Society participation has a positive effect on the effectiveness of management of village Funds

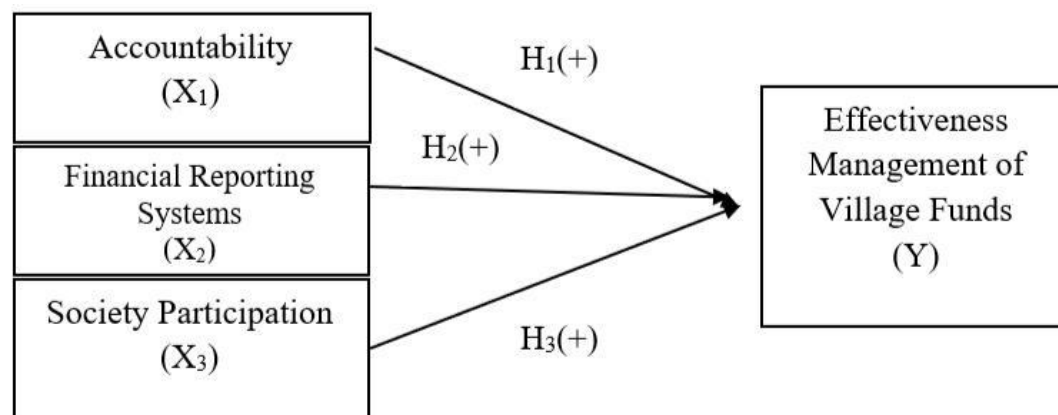


Figure 1: Conceptual Model

RESEARCH METHODOLOGY:

This research is classified as associative research, namely research that aims to determine the relationship of one or more variables (Sugiyono, 2017: 20). The location of this research was carried out in villages in the Abiansemal Sub-district of 18 villages. The object of research in this study is accountability, reporting systems, and community participation on the effectiveness of management of village funds. The populations in this study were all village officials involved in village financial management, starting from the village head, village treasurer, village secretary, and section head. The sample in this study is the entire population in the Abiansemal Sub-district as many as 90 respondents. The method of determining the sample in this study is through saturated or census sampling. This is done because the population is relatively small, less than 100 people. Data were collected from

respondents using a questionnaire. Data collection methods used in this study were interviews, questionnaires, and non-participant observation. The data analysis technique used in this study is the multiple regression analysis.

RESULTS AND DISCUSSION:

The characteristics of research respondents are the profiles of the 90 respondents who participated in filling out the research questionnaire. The research data were obtained from the results of a questionnaire that had been distributed to research respondents totaling 90 respondents. The characteristics of the respondents included gender, education, and working period. A summary of the characteristics of respondents could be seen in Table 2 as follows:

TABLE 2: RESPONDENT'S CHARACTERISTIC

No.	Characteristic	Classification	Respondents	(%)
1.	Gender	Male	56	62,22
		Female	34	37,77
		Total	90	100
2.	Education	High School	30	33,33
		Diploma	19	21,11
		Bachelor	40	44,44
		Magister	1	1,1
		Total	90	100
3.	Working Period	1-5 years	47	52,22
		5-10 years	25	27,77
		11-15 years	10	11,11
		>15 years	8	8,88
		Total	90	100

Source: Data Processed, 2020

Respondent characteristics data in this study include gender, education level, and length of work will be described as follows:

1. The gender of the respondent can influence emotions to make decisions in an organization or individual. Based on Table 2 it can be seen that the majority of respondents who participated were male amounting to 62.22 percent while female amounting to 37.77 percent.
2. The level of education of a person can determine how the person occupies a position in a government agency to match what is needed by that agency. From Table 2 it can be seen that the majority of the respondents' educational level is Magister at 1.11 percent, Bachelor at 44.44 percent, Diploma at 21.11 percent and SMA at 33.33 percent.
3. The respondent's working period is used to find out the respondent's work experience so that he is expected to be able to get to know the institution where the respondent works. Table 2 can be seen that the length of work of respondents is 1-5 years at 52.22 percent, 6-10 years at 27.77 percent, 11-15 years at 11.11 percent and > 15 years at 8.88 percent.

Respondent characteristics data in this study include gender, education level, and length of work will be described as follows:

1. The gender of the respondent can influence emotions to make decisions in an organization or individual. Based on Table 2 it can be seen that the majority of respondents who participated were male amounting to 70.83 percent while females amounting to 29.17 percent.

- The level of education of a person can determine how the person occupies a position in a government agency to match what is needed by that agency. From Table 2 it can be seen that the majority of the respondents' educational level is S2 at 1.39 percent, S1 at 43.06 percent, Diploma at 11.11 percent and SMA at 44.44 percent
- The respondent's working period is used to find out the respondent's work experience so that he is expected to be able to get to know the institution where the respondent works. Table 2 can be seen that the length of work of respondents is 1-5 years at 48.61 percent, 6-10 years at 19.44 percent, 11-15 years at 6.94 percent, and > 15 years at 25 percent.

Multiple Linear Regression Analysis:

After all the classical assumptions have been fulfilled, it is then described the results of multiple linear regression analysis. This analysis is used to determine the effect of accountability (X1), financial reporting systems (X2), and society participation (X3) on the effectiveness of management of village funds (Y) in Abiansemal Badung Regency Sub-district. Calculation of multiple linear regression coefficients is done by regression analysis through SPSS 24 for Windows software, the results are presented in Table 3 below:

TABLE3: THE RESULT OF MULTIPLE LINEAR REGRESSION ANALYSIS

Variable	Unstandardized Beta	Std. Error	t.statistic	Sig. t
Constant	-5,000	2,942	-1.699	0,093
Accountability (X1)	0,422	0,061	6,872	0,000
Financial reporting systems (X2)	0,731	0,139	5,260	0,000
Society participation (X3)	0,081	0,030	2,743	0,008

Source: Data Processed, 2020

Based on the results of the multiple linear regression analysis as presented in Table 3, the multiple linear regression equation can be made as follows:

$$Y = -5,000 + 0,422X1 + 0,731X2 + 0,081X3 + e$$

The interpretation of the above equation is as follows

- A constant value (α) of -5,000 means that if the variable accountability, transparency, and society participation are stated constantly at 0, the value of the effectiveness of the village of funds management is -5,000.
- Regression coefficient β 1 of 0.422 means that if the accountability variable increases, it will cause an increase in the level of effectiveness of village funds management, assuming the other independent variables are considered constant.
- Regression coefficient β 2 of 0.743 means that if the financial reporting system variable increases, it will cause an increase in the level of effectiveness of village funds management, assuming the other independent variables are considered constant.
- Regression coefficient β 3 of 0.008 means that if the variable of society participation increases, it will cause an increase in the level of effectiveness of village funds management, assuming the other independent variables are considered constant.

Model Feasibility Test Results (F-Test):

In this study, if the results of the F Test indicate a significant F or P-value <0.05, the relationship between the independent variables significantly influences the effectiveness of management of village funds in Abiansemal Badung Regency Sub-district and the regression model used is considered feasible. The results of the simultaneous test / F test will be presented in Table 4 as follows:

TABLE 4: MODEL FEASIBILITY TEST RESULTS (F-Test)

Model	Sum of Squares	df	Mean Square	F	Sig
Regression	1990.764	3	663.558	96.835	.000 ^a
Residual	589.336	86	6.853		
Total	2580.100	89			

Source: Data Processed, 2020

Based on Table 4, it can be seen that the significance value of the F test is 0,000 less than 5 percent (0,000 <0.05). This means that the independent variables simultaneously influence the dependent variable at the 5 percent level of significance.

Determination Coefficient Test Results (Adjusted R²):

The coefficient of determination measures how far the ability of the variation of the independent variable in explaining the variance of the dependent variable. In this study, the coefficient of determination used is the value of adjusted (R²) because if a variable is touched to the model and the results are not significant, it will experience an increase that is not too high. The results of the determination coefficient test are presented in Table 5 as follows:

TABLE 5: DETERMINATION COEFFICIENT TEST RESULTS (Adjusted R²)

Model	R	R square	Adjusted r square	Std. error of the estimate	Change statistic					Durbin Waston
					R square change	F change	df1	df2	Sig	
1	0,878	0,772	0,764	2,618	0,772	96,835	3	86	0	1,725

Source: Data Processed, 2020

Based on Table 5 it showed that the value of Adjusted R Square is 0.764 or 76.4 percent, this means that the variation in the effectiveness of village fund management is influenced by accountability, financial reporting systems, and society participation. The remaining 23.6 percent is by variables not explained in this study.

DISCUSSION:

The Effect of Accountability On Effectiveness Management Of Village Funds:

The first hypothesis in this study states that accountability has a positive effect on the effectiveness of management of village funds in the Abiansema Badung Regency Sub-district. The test results using multiple linear regressions are in line with the formulated hypothesis which shows that accountability has a positive effect on the effectiveness of management of village funds. The regression value shows a positive coefficient of 0.422 with a significance value of 0,000 which is smaller than 0.05 (0,000 <0.05). The value of the positive regression coefficient shows a direct relationship between accountability and the effectiveness of management of village funds. This result means that the better accountability in village governance, the effectiveness of management of village funds tends to increase. This study is in line with the results of research Jurniadi *et al* (2015), Dura (2016), Risyah, and Idang (2017) which states that accountability has a positive effect on the effectiveness of management of village funds.

The Effect of Financial Reporting Systems on Effectiveness Management of Village Funds:

The second hypothesis in this study states that financial reporting systems have a positive effect on the accountability of village fund management in the Abiansema Badung Regency Sub-district. The results of tests using multiple linear regression are in line with the formulated hypothesis which shows

that financial reporting systems have a positive effect on village fund management accountability. The regression value shows a positive coefficient of 0.743 with a significance value of 0,000 which is smaller than 0.05 ($0,000 < 0.05$). Positive regression coefficient values indicate a direct relationship between financial reporting systems and village fund management accountability. These results support the agency theory related to financial reporting systems made by the agent (village head beserta village staff) who demonstrate accountability in managing village funds. The better financial reporting systems in the village government will increase the accountability of village fund management. This is in line with the results of Hidayatullah's (2015), Ali (2015), Cahyani (2015), and Judarmita (2017) research which states that financial reporting systems have a positive and significant effect on village fund management accountability.

The Effect of Society Participation on Effectiveness Management of Village Funds:

The third hypothesis in this study states that society participation has a positive effect on the effectiveness of management of village funds in Abiansemal Badung Regency Sub-district. The test results using multiple linear regressions are in line with the formulated hypothesis which shows that society participation has a positive effect on the effectiveness of management of village funds. The regression value shows a positive coefficient of 0.081 with a significance value of 0.008 which is smaller than 0.05 ($0.008 < 0.05$). The positive regression coefficient value indicates a direct relationship between society participation and the effectiveness of management of village funds. This study is in line with the results of the study of Jurniadi *et al* (2015) and Mada (2017) which states that transparency has a positive effect on the accountability of village fund management.

CONCLUSIONS:

Based on the results and discussion, this conclusion can be described as follows:

1. Accountability has a positive effect on the effectiveness of management of village funds in the Abiansemal Badung Regency Sub-district. This means that the higher the accountability in village governance, the higher the effectiveness of management of village funds.
2. Financial reporting systems have a positive effect on the effectiveness of management of village funds in Abiansemal Badung Regency Sub-district. This means that better financial reporting systems in village governance will increase the effectiveness of management of village funds.
3. Society participation has a positive effect on the effectiveness of management of village funds in Abiansemal Badung Regency Sub-district. This means that the more active role of society in overseeing the use of village funds will increase the effectiveness of management of village funds

Based on the conclusions above, suggestions that can be submitted to further researchers are:

1. The results of this study use a sample of all villages in the Abiansemal Sub-district; this study is further expected to use a sample of villages in Badung Regency to obtain research results with a higher level of generalization. Further research can also add other variables such as transparency and budget clarity that can affect the effectiveness of management of village funds. This is intended so that the results of subsequent studies can be used more broadly.
2. It is recommended for the public to be more involved in preparing the direction and policies of the Village Government Budget and to participate in overseeing the management of village funds so that benefits are felt as a whole.
3. It is recommended that village officials make more savings in the use of village funds, to avoid unnecessary expenses. Village officials are also expected to be more transparent in announcing policies made related to village fund management, such as more detailed policy announcements and delivered at village meetings or forums.

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