

The influence of village official competence, use of information technology, and community participation on accountability in village fund management

¹M. Hafizurrahman, ¹Wirawan Suhaedi & ²Nurabiah

Abstract

This study aims to determine the impact of village officials' competence, use of information technology, and community participation on accountability in the management of village funds. Sampling used a multistage sampling technique, consisting of 30 villages in East Lombok Regency, Indonesia. Data and research hypotheses were processed using the Partial Least Square (PLS) technique using the Smart PLS 3.0 software application. The results of this research show that the competency of village officials, the use of information technology, and community participation have a significant positive effect on the accountability of village fund management in East Lombok Regency. The implications of the research as a contribution of thought and how the existence of village government (stewards) acts as an institution trusted by the community and government to act in accordance with the public interest, namely by increasing the competence of village officials, utilizing information technology and community participation to increase accountability in managing village funds.

Keywords: *accountability, competence of village officials, utilization of information technology, community participation*

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About the authors:

¹Student, Department of Accounting, Faculty of Economics and Business, Mataram University

²Corresponding author. Lecturer, Department of Accounting, Faculty of Economics and Business, Mataram University



1. Introduction

A village is a legal entity that has the authority to regulate and manage the interests of the local community based on origins and customs recognized in the national government system and located in the district area. In a formal geographical setting, a village receives fund allocation from the government. For instance, Peraturan Pemerintah RI Number 43 of 2014, village funds are sourced from the APBN intended for villages which are transferred through the Regency/City APBD and used to finance government administration, implementation of development, training, community and community empowerment. The records showed that the national allocation of village funds in Indonesia in the last five years include IDR 60 trillion in 2018, IDR 70 trillion in 2019, IDR 72 trillion in 2020, IDR 72 trillion in 2021, IDR 68 trillion in 2022, and IDR 68 trillion in 2023. It is also recorded that the allocation of village funds was IDR 70 trillion (Badan Pengawasan Keuangan dan Pembangunan, 2023). However, from the last two years, village fund allocations have declined and increased in figures, whereas in 2022 village fund allocations have decreased by Rp. 4 trillion, and increased again in 2023 by Rp. 2 trillion.

In 2023, the average funds received by village governments ranged from 1.1 billion to 1.3 billion (Friyani, 2023). The amount of village funds received by each village depends on population size, poverty rate, area size, and level of geographic difficulty. It is very imperative to allocate large village funds in financing the development of underdeveloped areas in a regional development system. However, village fund allocations routinely given by the central government are vulnerable to misuse, one of which is corruption (Safitri, 2022). One example of a criminal act of corruption related to village funds is falsifying reports on the use of ADD/DD realization by using reports on the use of fictitious funds with a total of IDR 151,577,900 (Safitri, 2022). The larger funding budget managed for village activities is closely related to the size of village funds managed by the village itself. In addition, with the large amount of funds received by a village, the financial condition of the village and all activities within it often become the focus of community attention.

Accountability of village funds is the responsibility carried out by related parties (village government) for all financial management activities including planning, implementation, administration, reporting, and supervision (Kumalasari & Riharjo, 2016). Based on the concept of stewardship theory, managers behave in accordance with the common

interests. According to Raharjo (2007), as anchored on stewardship theory, the village government as a public sector organization that can be trusted, accommodates the aspirations of its people, provides good services, and can account for the village funds that have been entrusted. In this context, financial reports are vital because apart from being able to show that the village government is properly responsible for the authority given to it as a form of trust in managing the budget that has been allocated to the village, financial reports can also be used as a basis for policy-making in managing village funds (Adnyana, 2022).

Financial management must lead to adequate accountability. However, the facts on the ground show different results. The study conducted by Maruhun and Asmony (2019) and Safitri (2022) showed that the quality of village fund management in East Lombok Regency is still relatively low, where in its implementation, misuse or irregularities in the use of village budget funds occur. Apart from that, the community less involved and not transparent in its implementation. Similarly, the low quality of village fund management carried out by the village government shows that accountability is still not carried out properly. Accountability for good village fund management is reflected in the principle of transparency in the use of costs and information related to village fund budget disclosed through financial reports, detailing all types of income and expenditure that occur as well as all village financial activities. Competent village officials are accountable for all the activities related to the management of village funds so that all financial management activities are properly managed and accounted. Empirical evidence shows that the competence of village officials has a positive effect on the accountability of village fund management (Mada et al., 2017; Yulianti et al., 2019; Sapartaningsih et al., 2018). However, Indraswari and Rahayu (2021), Adnyana (2022) and Kharisma and Widajantie (2021) concluded that the competence of village officials does not affect the accountability of village fund management.

The use of information technology can also increase accountability in managing village funds. According to Indraswari and Rahayu (2021), Novera et al. (2022) and Kuncahyo and Dharmakarja (2022), the use of information technology has a positive effect on the accountability of village fund management. However, Merawati et al. (2022) found that the use of information technology does not affect the accountability of village fund management. In addition, Akbar et al. (2022), Sari and Padnyawati (2020) and Masruhin and Kaukab (2019) found that that community participation has a positive effect on the accountability of village

fund management. However, this contradicts Indraswari and Rahayu (2021), Aprilya and Fitria (2020) and Kharisma and Widajantie (2021).

Based on empirical evidence on mismanagement of village funds and the inconsistencies in the previous research, it is imperative to conduct further research on the village officials' competence, use of technology, community participation and accountability in managing village funds. In particular, the area of interest is East Lombok Regency considering that the allocation of village funds that the central government has allocated amounted to IDR 252.7 billion in 2018, then increased to IDR 307.3 billion in 2019, IDR 314.8 billion in 2020, IDR 314.8 billion in 2021, and IDR 309.9 billion in 2022 (DKAN Diskominfotik NTB, 2023). As data speak for itself, village fund receipts have different nominal figures and are quite large amounts. Hence, this study aims to determine the influence of village officials' competence, use of information technology, and community participation on accountability in managing village funds. Results of this study can provide fundamental data in the creation of policies on village fund management.

2. Literature Review

2.1 Stewardship Theory

Stewardship theory describes a situation where management is not motivated by specific goals or personal interests but prioritizes the general or organizational interest (Kasmini & Dewi, 2021). The application of stewardship theory in this research reflects how the existence of village government (stewards) acts as an institution trusted by the community and government to act in accordance with the public interest by carrying out appropriate duties and functions to achieve community welfare. To be able to carry out its responsibilities, the village government needs maximum ability and expertise so that the results obtained can be in line with the expectations of the community and government, both regional government and central government (principal), as an illustration of success for the village government. However, achieving the desired goals requires cooperation between the village government and the community.

2.2 Village

A village is a government unit that is given the right of legal entity autonomy with certain boundaries as a legal (customary) community unit that has the right to regulate and manage the affairs of the local community based on its origin. In organizing and administering its affairs, the village government is known to have an established institutional structure that is respected and preserved by the village community concerned. In this case, the village has rights and obligations, including regulating and managing the interests of the community based on the origins, customs, and socio-cultural values of the village community (Solihah et al., 2022).

2.3 Accountability

Accountability is the obligation to provide evidence or explain the performance and actions of a person/leader of an organizational unit to parties with the right or authority for verification. The accountability in this case is in the form of a report embedded on the principle that every village financial management activity must be accountable to the village community in accordance with statutory regulations guaranteeing the values of efficiency, effectiveness and reliability (Wahyudi et al., 2019). The accountability indicators used in this research are honesty and disclosure of information, compliance in reporting, suitability of procedures, adequacy of information, and accuracy of information.

2.4 Competence of Village Officials

According to Undang-undang RI, 2003 Number 13 of 2013 concerning employment law, work competency is the performance ability of each individual, which includes aspects of knowledge, skills, and work attitudes that are in accordance with established standards. Through sufficient work competency regarding village fund management, village officials do not experience difficulties in carrying out their responsibilities in managing and administering village funds (Wulan et al., 2023). The indicators for measuring the competence of village officials used in this research are education, knowledge, skills, attitudes, and experience.

2.5 Utilization of Information Technology

Information technology includes hardware, software, and other technology used to process data to obtain quality information. The use of information technology includes searching for information quickly and accurately to facilitate the delivery of information (Warsita, 2011). Indicators of information technology utilization used in this research are use of technology, computerization process, and availability of technology.

2.6 Community Participation

Community participation is any form of involvement that influences the success of community development programs in making program decisions, identifying problems and possibilities that exist in the community. Indicators of community participation used in this research are involvement in decision-making on village programs, proposing budget plans, involvement in plenary meetings (musrenbang), involvement in monitoring and reporting, providing assessments of budget implementation, and giving awards.

2.7 Hypothesis Development

Competency is a person's ability or skill in doing a job that is obtained through education, training, or experience. According to Mada et al. (2017), the better the competence possessed by village officials, the better the level of accountability in managing village funds. This is also supported by research conducted by Yulianti et al. (2019) and Sapartaningsih et al. (2018), which state that the competence of village officials has a positive effect on the accountability of village fund management.

Accountability can be implemented if it is supported by good use of information technology. Information technology can help village officials prepare and report village finances in real-time. The use of information technology is supported by Indraswari and Rahayu (2021), Yulianti et al. (2019), Sapartaningsih et al. (2018), Kuncahyo and Dharmakarja (2022), Kharisma and Widajantie (2021), and Anggraeni and Yuliani (2019) that the use of information technology has a positive effect on the accountability of village fund management.

Society is a component that influences the achievement of human resource development and development programs. Community participation is not only in terms of helping decision-making, but the community must provide supervision of programs carried out by the village government. According to Akbar et al. (2022), Sari and Padnyawati (2020), and Masruhin and Kaukab (2019), community participation has a positive effect on village fund management.

With these premises, this study posits the necessity to review the influence of village officials' authority and responsibility on village fund management to confirm or refute the arguments. Hence, this study posits that:

H₁: The competence of village officials has a positive effect on the accountability of village fund management.

H₂: the use of information technology has a positive effect on the accountability of village fund management.

H₃: Community participation has a positive effect on accountability in managing village funds.

3. Methodology

3.1 Type of research

This research used an associative research method with a quantitative approach to describe and test a previously established hypothesis. This research also used a causal relationship, which is a cause-and-effect relationship, where the influence of the competence of village officials, the use of information technology, and community participation influences the accountability of village fund management. Quantitative data in the form of figures are based on the results generated from the survey questionnaire.

3.2 Population and Sample

The population of this research comprises all the villages in East Lombok Regency in Indonesia totaling 239 villages, spread across 21 sub-districts. Meanwhile, the number of samples was 30 villages. This study used a multistage random sampling technique, which is a combination of two or more sampling methods; stratified random sampling with simple random sampling. The demographics of the respondents are shown in table 1.

Table 1
Demographic characteristics of the respondents

Information	Total	Percentage
Gender:		
Male	126	84%
Female	24	16%
Number of years as a village official:		
< 5 Years	60	40%
5-10 Years	64	42,67%
> 10 Years	26	17,33%
Highest education:		
SMA	57	38%
D-1	8	5,33%
S-1	82	54,67%
S-2	3	2%

Source: Processed primary data (2023)

3.3 Data Types and Sources

The type of data used in this research is quantitative data in the form of a Likert scale. This research used primary data gathered through survey technique in the form of a questionnaire.

3.4 Research Instruments

The research instrument used is a questionnaire prepared based on indicators that include village officials' competence, use of information technology, and community participation. Table 2 presents the variables and indicators contained in the survey questionnaire.

Table 2
Research instrument

Research variable	Indicator
Village Fund Management Accountability (Y)	Honesty and openness of information Compliance in Reporting Procedure suitability Sufficiency of information Accuracy of information
Village Apparatus Competency (X1)	Education Knowledge Skills Attitude Experience
Utilization of Information Technology (X2)	Use Computerization Process Availability Involvement in decision-making on Village programs
Community Participation (X3)	Propose a budget plan Participate in plenary meetings (musrenbang) Involved in monitoring and reporting Provide an assessment of budget implementation Give awards

3.5 Data Analysis

This research used associative statistical analysis to assess the existence of a relationship between variables. In testing the hypothesis, the Partial Least Square (PLS) technique was used using the Smart PLS 3.0 software application. PLS is a variant-based structural equation analysis that can simultaneously test measurement models as well as test structural models. Seven steps must be followed in the PLS model, namely building a structural model (inner model), designing a measurement model (outer model), reconstructing the path diagram, converting the path diagram to a system of equations, estimating path coefficients and loading values, evaluating goodness of fit, testing hypothesis.

4. Findings and Discussion

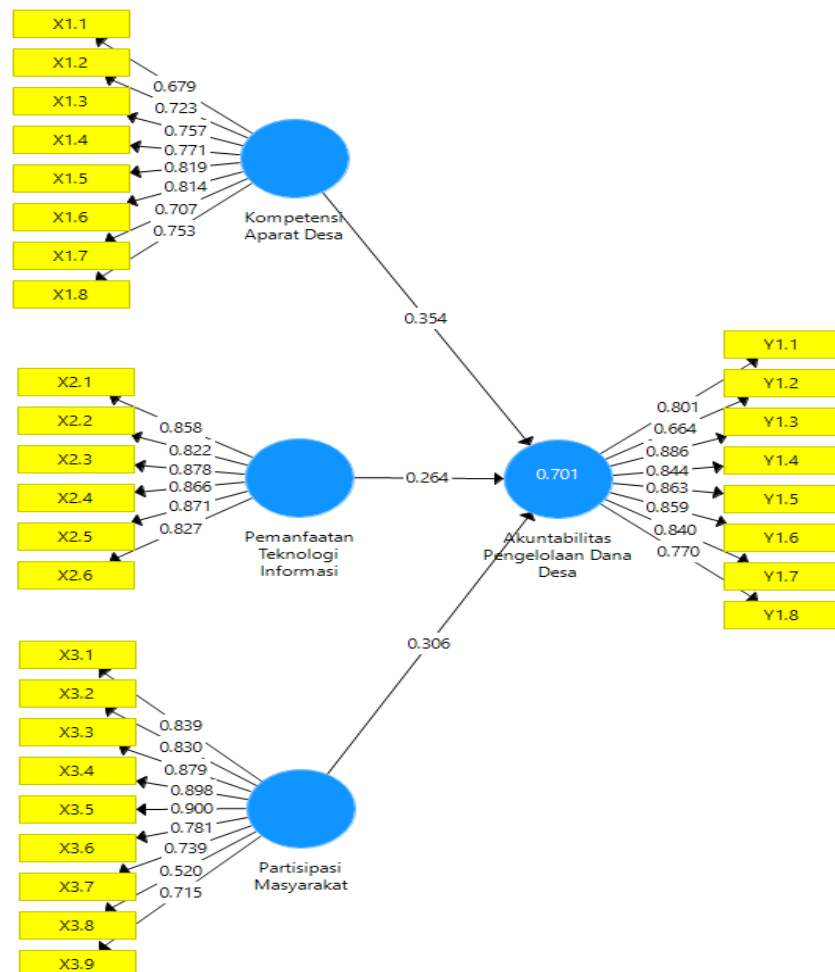
4.1 Findings

4.1.1. Outer model

Convergent validity. The convergent validity test in PLS with reflective indicators is assessed based on the loading factor (correlation between item scores/component scores and construct scores) of the indicators that measure the construct. According to Ghazali (2015), a loading factor value of 0.5 - 0.6 is still considered sufficient. Based on figure 1, it can be seen that the survey questions are all valid, having a loading value above 0.5. This makes it possible for the data to be processed further.

Figure 1

Outer loading



Discriminant validity. Table 2 shows that the indicators used can continue to be processed and it can be stated that the construct has good convergent validity. The cross loading value also shows good discriminant validity.

Table 2*Cross loading*

	Competence of Village Officials (X1)	Utilization of Information Technology (X2)	Society participation (X3)	Accountability for Village Fund Management (Y1)
X1.1	0,679	0,460	0,566	0,470
X1.2	0,723	0,616	0,643	0,499
X1.3	0,757	0,477	0,532	0,544
X1.4	0,771	0,450	0,573	0,589
X1.5	0,819	0,576	0,619	0,641
X1.6	0,814	0,579	0,547	0,681
X1.7	0,707	0,584	0,651	0,669
X1.8	0,753	0,474	0,650	0,537
X2.1	0,585	0,561	0,858	0,601
X2.2	0,726	0,566	0,822	0,627
X2.3	0,718	0,583	0,878	0,659
X2.4	0,681	0,646	0,866	0,634
X2.5	0,688	0,589	0,871	0,651
X2.6	0,644	0,610	0,827	0,694
X3.1	0,566	0,839	0,606	0,588
X3.2	0,564	0,830	0,513	0,629
X3.3	0,619	0,879	0,603	0,611
X3.4	0,609	0,898	0,615	0,640
X3.5	0,643	0,900	0,628	0,644
X3.6	0,547	0,781	0,493	0,596
X3.7	0,571	0,739	0,587	0,588
X3.8	0,262	0,520	0,373	0,317
X3.9	0,551	0,715	0,526	0,599
Y1.1	0,582	0,597	0,647	0,801
Y1.2	0,548	0,385	0,595	0,664
Y1.3	0,697	0,606	0,716	0,886
Y1.4	0,666	0,596	0,635	0,844
Y1.5	0,693	0,695	0,628	0,863
Y1.6	0,624	0,654	0,593	0,859
Y1.7	0,644	0,634	0,607	0,840
Y1.8	0,624	0,630	0,533	0,770

Source: Processed primary data (2023)

Composite reliability. It can be seen from table 3 that the composite reliability value is above 0.7 and Cronbach's Alpha is above 0.6. It can be concluded that all constructs meet the reliable criteria.

Table 3

Composite reliability using Cronbach's Alpha

Construct	Reliability Komposit	Cronbach's Alpha
Competence of Village Officials (X1)	0.913	0.892
Utilization of Information Technology (X2)	0.942	0.926
Society participation (X3)	0.939	0.925
Accountability for Village Fund Management (Y1)	0.942	0.928

Source: Processed primary data (2023)

4.1.2. Inner Model

Coefficient of determination (R^2). Table 4 shows that the R-square of the financial management accountability construct has a value of 0.701. This shows that the variables of village officials' competence, use of information technology, and community participation explain their influence on financial behavior by 70.1%, while the remaining 29.9% is influenced by other variables outside of this research.

Table 4

Coefficient of determination (R^2)

Construct	R-Square
Akuntabilitas Pengelolaan Dana Desa (Y1)	0.701

Source: Processed primary data (2023)

4.2 Discussion

The level of significance obtained provides information regarding the relationship between the research variables. The basis used to test the hypothesis in this research is the value contained in the output result for the inner weight as shown in table 5.

Table 4*Result of inner weight**Path Coefficient (Mean, STDEV, T-Values)*

Construct	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	T Table	Hypothesis	Information
Competence of Village Officials (X1) -> Management Accountability Village funds (Y1)	0,354	0,349	0,086	4,139	0,000	1.65	H1	Accepted
Utilization of Information Technology (X2) -> Village Fund Management Accountability (Y1)	0,264	0,270	0,101	2,604	0,009	1.65	H2	Accepted
Community Participation (X3) -> Village Fund Management Accountability (Y1)	0,306	0,308	0,107	2,847	0,005	1.65	H3	Accepted

Source: Processed primary data (2023)

Based on the path coefficient in table 4, the calculation results for the research variables are as follows:

Influence of village officials' competency on village fund management accountability. Based on the results of the partial hypothesis test (t-test), it shows that the competence of village officials has a significant positive effect on the accountability of village fund management. This shows that the higher the competency of village officials, the better the accountability in managing village funds. Therefore, the government needs to enhance the competency of the village officials responsible for managing village funds. They must have a good level of education, and are supported by enhancing the knowledge, skills, attitudes, and experience of the village officials on fund management. Villages with high competence of village officials will have better accountability in managing village funds.

These results support the implications of stewardship theory, where every village official who has been given a mandate must be responsible and accountable for all activities related to managing village funds. The results are in line with the studies conducted by Mada et al. (2017), Yulianti et al. (2019), Sapartaningsih et al. (2018), Atiningsih and Ningtyas

(2019), Riski and Maryono (2022), Rifa'i et al. (2021), Giriani et al. (2021), Novera et al. (2022), Deviyanti and Wati (2022), and Panjaitan et al. (2022) that the competence of village officials has a significant positive effect on the accountability of financial management of village funds.

Influence of information technology utilization on village fund management accountability. Based on the results of testing the second hypothesis, the use of information technology has a significant positive effect on the accountability of village fund management. This means that the use of information technology can help village officials manage village funds with increased accountability. This must be accompanied by computerized village fund management and supported by the availability of reliable technology-related facilities. This shows that villages that apply these three indicators in managing village funds will have a better level of accountability in managing village funds than villages that do not.

According to Handayani et al. (2023), the digitalization of village financial reporting can support local development. Similarly, Lukiastuti et al. (2022) assert that village fund management system positively affects village government performance. Hence, Friyani et al. (2023), based on the results of their study in Jambi Luar Kota District, suggest that village officials have an increased understanding of accounting information systems through training programs. As the accounting information system influences the accountability of village fund management, Ardianti et al. (2022) also suggest procurement of appropriate technology for the effective digitalization of village fund management.

The results also support the implications of stewardship theory that village governments can be helped in managing village funds by utilizing developments in information technology. Through automation and increased efficiency in the recording and reporting of financial information, the village government has higher accountability in the management and use of village funds. Through automated and electronic village fund reporting and management system, every details of the funds are accounted. This also allows transparency in the utilization of the funds. Similarly, the availability of reliable technology enables village officials obtain financial data faster and prepare financial reports on a timely basis.

This coincides with the studies of Yulianti et al. (2019), Sapartaningsih et al. (2018), Kharisma and Widajantie (2021), Novera et al. (2022), Deviyanti and Wati (2022), and Panjaitan et al. (2022) that the use of information technology has a significant positive effect on the accountability of village fund management.

Influence of community participation on village fund management accountability.

The statistical test of the third hypothesis shows that community participation has a significant positive effect on the accountability of village fund management. This means that the higher the level of community participation, the better the accountability in managing village funds. Hence, the community should also be involved in the process of village fund management. The community can participate by being involved in decision-making on village programs, proposing budget plans, taking part in plenary meetings, monitoring and reporting, providing assessments, and giving awards to the village government. Since the village officials manage the fund of the people, the commitment of the community to participate in all the activities involving funds must be prioritized. According to Sulila (2023), the community participation and supervision have significant effect on the village fund policy implementation thereby allowing the voice of the community decides where the money goes. The participation could also involve decision on social benefits, ideas, labor, and material resources (Ilmi et al., 2022). Similarly, Ayub et al. (2020) found that the Palakka District community participates in the process of allocating village funds while Fadhal et al. (2021) found that the community involvement in Tangah village improved implementation of activities and programs and empowered the community in achieving economic development. The results are also similar to the studies of Mada et al. (2017), Sapartaningsih et al. (2018), Adnyana (2022), Sari and Padnyawati (2020), Atiningsih and Ningtyas (2019), Riski and Maryono (2022), Rifa'i et al. (2021), Giriani et al. (2021), Deviyanti and Wati (2022), and Panjaitan et al. (2022) that community participation has a significant positive effect on the accountability of village fund management.

5. Conclusion

This research aims to determine the influence of village officials' competence, use of information technology, and community participation on accountability in managing village funds. The statistical testing was carried out using Partial Least Square (PLS) analysis. Based on the results generated, it can be concluded that the competence of village officials has a significant positive effect on accountability in managing village funds in East Lombok Regency. This shows that the level of education, knowledge, skills, attitudes, and experience effectively influence the accountability of village fund management. Therefore, the village officials who have good skills in managing village funds will influence compliance in

reporting. This indicates that the higher the level of competency of village officials, the better the accountability in managing village funds. Similarly, the use of information technology has a significant positive effect on the accountability of village fund management. This shows that the level of use, computerization process, and availability of technology effectively influence the accountability of village fund management. The proper computerizing of the village fund management process will affect compliance in reporting. This indicates that the better use of information technology, the better accountability in the management of village funds. Lastly, the community participation has a significant positive effect on the accountability of village fund management. This shows that involvement in decision-making, proposing budget plans, being involved in plenary meetings, being involved in monitoring and reporting, providing assessments of budget implementation, and giving awards effectively influence the accountability of village fund management.

The results of this research have implications on the village government, East Lombok Regency Government, West Nusa Tenggara Government, NTB Province BPK, and other institutions as a baseline information on the factors that influence accountability in managing village funds. Apart from that, the results of this study can provide insights into the local and central governments in formulating policies to increase accountability in managing village funds in order to lessen the chances of corruption or misappropriation of village funds which can be detrimental to the state.

This study acknowledges various limitations including the use of survey method that limits the responses of the participants on the prepared statements and indicators in the questionnaire without generating further explanation from the participants. Therefore, future researchers can look into the applicability of qualitative method or triangulation approach to better assess all the variables involved. As a starting point, they can also look at reports related to village fund management prepared by the village government to assess the level of accountability, usage of technology and community participation. For instance, the accountability can be manifested in the compliance of reports with the village fund management regulations, the reliability of financial information and the accuracy of the financial data and information. While the limitations of the study have potential effect on the results, the same can be fundamental inputs for further studies. The variables in this study are limited to the competence of village officials, use of information technology, and community participation. Hence, further research can be developed involving other variables that can

influence the accountability of village fund management, such as; organizational commitment, internal control system, supervision, and budget clarity. In addition, the respondents in this study were only limited to village officials. For further research, it is recommended to select respondents who can truly represent the research variables used, especially the community participation variable which is not only filled by the BPD, but the community in general, such as Kadus, RT, and Karang Taruna.

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